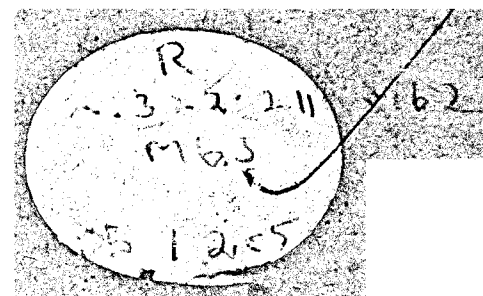
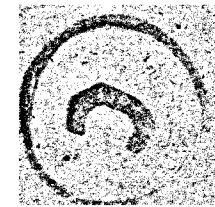
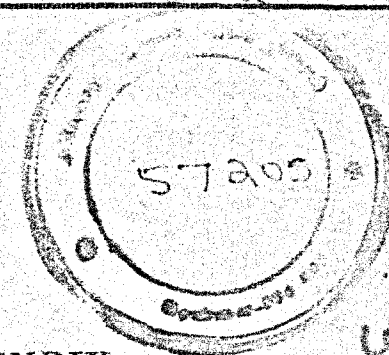


Report of the
Settlement of the
Land Revenue of the
Madras Presidency

1862-65



Main sheet, Missing (D8 sheet)



APPENDIX.

616/15

	Pages.
Report from the Collector of Ganjam, dated 25th September 1863...	1 to 12
Do. do. Vizagapatam, „ 24th August „ ...	1 to 8
Do. do. Godavery, „ 12th October „ ...	1 to 22
Do. do. Kistna, „ 19th September „ ...	1 to 23
Do. do. Nellore, „ 29th „ „ ...	1 to 28
Do. do. Cuddapah, „ 17th October „ ...	1 to 12
Do. do. Bellary, „ 20th „ „ ...	1 to 20
Do. do. Kurnool „ 11th September „ ...	1 to 6
Do. do. Madras, „ 1st October „ ...	1 to 14
Do. do. North Arcot, „ 29th September „ ...	1 to 20
Do. do. South Arcot, „ 19th October „ ...	1 to 20
Do. do. Tanjore, „ 20th August „ ...	1 to 22
Do. do. Trichinopoly, „ 16th September „ ...	1 to 10
Do. do. Madura, „ 16th October „ ...	1 to 16
Do. do. Tinnevely, „ 31st August „ ...	1 to 18
Do. do. Coimbatore, „ 31st October „ ...	1 to 40
Do. do. Salem, „ 23rd September „ ...	1 to 10
Do. do. South Canara, „ 8th „ „ ...	1 to 14
Do. do. Malabar, „ 22nd August „ ...	1 to 12

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M 62.

No 57205

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from the Secretary to the Board of Revenue :—
Submitting the Board's General Report for Fusly 1272 on the management of the Revenue of this Presidency. (Here enter 22nd February 1861, No. 1,126.)

ORDER THEREON, 6th May 1861, No. 785.

1. The letter above recorded is the Annual Report of the Board of Revenue on the administration of the several branches of Revenue in Fusly 1272 (1862-63).

2. The season was generally favorable, and the *actual receipts* from all sources inclusive of Income Tax and Stamp collections in the Town of Madras and stoppages made by ex-Officio Assessors of the former tax amounted to the large sum of Rupees 619,34,711 or £6,193,471, while the similar receipts in the previous Fusly were only Rupees 610,31,862. The increase was thus Rupees 9,02,849, but this comparison is not a fair one. The receipts of Fusly 1271 included the revenues of North Canara (Rupees eleven lacs) transferred to Bombay at the close of that year. So that the real increase is twenty lacs. Besides this it must be remembered that there was a loss in Fusly 1272 (as compared with Fusly 1271) of one lac on account of Mohturpha, and that while no additional taxes were imposed in Fusly 1272 the Income Tax was reduced materially from August, and the rates of Customs Duty on various articles were also lowered.

3. That notwithstanding these circumstances the revenue of the year should have risen to 619 lacs is highly satisfactory and evidences the progressive improvement of the country.

4. The Government will now notice briefly such parts of the Board's report and statements as require remark.

5. The number of Talooks settled in the year was 155, while in the years previous to Fusly 1270 it ranged between 236 and 245. The present decrease is owing to the recent enlargement of the Talooks in order to carry out the revision of the Revenue Establishments proposed by Mr. Pelly and the transfer of North Canara to Bombay. The Government wish to be informed whether the present large Talooks are settled as the former small Talooks were, at a single station, in each. If they are, this proceeding though correct according to the letter

12th November 1849, No. 1,086, paragraph 3, Board's C. O. page 506.
19th July 1851, No. 721, paragraph 10, Board's C. O. page 63.

of the Orders of Government noted in the margin is contrary to their spirit. In these orders it was directed that "the settlement of each Talook be conducted at least at one place within its limits,

so that the Ryots may be assembled *without inconvenience to themselves or their avocations.*" The Government consider it of great importance that Revenue Officers should traverse their divisions, affording the Ryots easy opportunities of access, and forming their own judgment of the condition of the people, the state of the country, the administration of their subordinates, &c. These objects cannot be attained unless the settlement is carried out at not less than two stations in each of the enlarged Talooks, and unless the settling Officer devotes some time to visiting the different villages in his range. The Board will issue the necessary instructions to the Collectors on this subject.

6. The Government observe from the reports of some of the Collectors that the period occupied in the settlement of each of the large Talooks is frequently so short as clearly to be insufficient for more than the mere distribution of Puttahs. Under such circumstances the most essential duties connected with the settlement must be left more or less to the subordinate Talook and Hoozoor servants. The Board will call the attention of the Collectors to the Order of Government dated 12th November 1849, No. 1,086, paragraphs 2 and 3, and will take

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செப்பன்குபவர்களுக்காக எடுத்த
கொள்ளப்பட்ட நாள் 1861

சுரீபார்க்கு
மு. ப. ரெ.
கையொப்பம் 1861

care that the settlement is not hurried over. The efficiency of the Revenue administration of a District depends most materially upon the personal share which the Collectors, their Assistants, and Deputies take in settling the details of the Jammabundy, and the Government regard the settlement as one of their most important duties.

Fusly 1270 51 per cent.
" 1271 61 "
" 1272 66 "

Kurnool, Madura, North Arcot, Coimbatore, Tanjore.

7. The Government are glad to observe a gradual increase in the number of "unrenewed Puttahs," but in some Districts the change has not been so extensively carried out as the Government expected. The District of Madras is still backward in this respect, owing in a very great measure to the inclusion of quit-rent bills for the Presidency Town, which are necessarily issued every year. As the quit-rent receipts are treated as "Miscellaneous" the inclusion of the bills for them with ordinary Puttahs seems unnecessary and undesirable. Mr. Banbury's remark "that the paper on which the Puttahs are prepared is too flimsy, and very difficult to be preserved for any length of time unless kept most carefully," is worthy of the Board's consideration. Any additional expense which may be incurred by providing paper of a better quality will be met by the saving in quantity caused by the non-renewal yearly of a large number of Puttahs.

8. SEASON.—The Fusly under report was more favorable for agriculture than the preceding years. The average fall of rain was good. Nellore, Madras, North Arcot and Cuddapah were least fortunate in their supply of rain. In Tanjore the season was most favorable. Ganjam and Tinnevely suffered from floods which in the former District were of unprecedented severity, though happily unattended by loss of life or material injury to the crops. In the Trichinopoly

Sanitary condition of the country.

District, Cholera raged from November to February, and there was a severe out-break of the disease in the Salem Jail, though the District was comparatively free from it. In Tanjore the long prevalence of north-easterly winds caused an unusual amount of sickness and mortality. With these exceptions Fusly 1272 was on the whole a healthy year. Cattle suffered much from disease in Cuddapah and Coimbatore. An experienced Veterinary Surgeon, Mr. Thacker, is now specially engaged in investigating the cause of a severe Murrain in Kurnool, and much valuable information has been gathered from other quarters. The Government anticipate good results from the attention now drawn to this important subject. The results of vaccination are stated to have been more satisfactory, though in several Districts the

Vaccination,

returns show a decrease below the number vaccinated in the previous year. This falling off is attributed to the greater correctness of the returns submitted for the year under report rather than to any real deficiency in the work done.

9. PRICES.—The price of grain in the year continued to rise, except in the case of horse gram in which there was a falling off. The rise is large compared with the average prices of the ten years from Fusly 1262 to Fusly 1271, though the differences between Fuslies 1271 and 1272 were trifling. The continued high price of second sort Paddy and Cholum or Javary, which constitute the staple food of the population, must have pressed heavily on persons with small fixed incomes. As the harvest was generally good, the gains of the land-holder must have been large, notwithstanding the increased price of labor, &c.

10. In paragraph 15 of their Order dated 30th April 1863, No. 744, the Government desired the Board to make careful enquiries into the rate of wages for agricultural labour prevailing in the Provinces with a view to ascertain how far they exceed those of past years and keep pace with the enhanced price of food, and how far the old system of payment in kind has given way to payment in money. The Board state that agricultural labourers are still very generally paid in kind, but that where payment is made in money the rates of hire have more than doubled of late years. They add that wages in grain have also in some instances risen though not in the same ratio as payments in money. On the whole there is sufficient evidence to show that

the condition of the agricultural labourers particularly, and of the lower classes of the people generally, is improving. The Government observe that the Board propose to report specially on this important question.

11. ACTUAL SETTLEMENT OF THE REVENUE.—The extent of the Ryots' holdings at the commencement of the year was Acres 1,58,26,345, assessed at Rupees 3,19,44,335. Of this 6,51,980 Acres assessed at Rupees 15,81,241 were given up, while Acres 12,73,700 assessed at Rupees 19,51,114 were newly taken up. Thus the total holdings at the close of the year amounted to Acres 1,64,48,965, bearing an assessment of Rupees 3,23,14,208; the increase being Acres 6,21,720 assessed at Rupees 3,69,873. The favorable character of the season combined with the great demand for produce, its remunerative price and the large profits realized by land-

Fuslies.	Acres.
1270	1,41,03,915.
1271	1,58,26,345.
1272	1,64,48,965.

holders of late years are, of course the causes of this increase. The marginal abstract shows the area under occupation in each of the last three years, the Districts on the Western Coast being excluded as usual for want of returns.

Acres.	Rs.
1,64,48,965	3,23,14,208.
12,51,135	6,50,632.
1,61,96,930	3,16,64,126.

12. The extent of land which actually paid revenue to Government on the extent* of the holding minus waste† remitted was Acres 1,61,96,930, assessed at Rupees 3,16,64,126. In the previous year the corresponding figures were 1,54,20,155 Acres, assessed at

Rupees 3,11,43,818; the increase in Fusly 1272 in the actual rent-paying area being 7,76,774 Acres, assessed at Rupees 5,20,306. The actual Ryotwary Settlement for the year amounted to Rupees 3,50,32,400; as shown below:—

	Extent. Acres.	Assessment. RS.
Holdings minus waste remitted	1,61,96,929	3,16,64,126
Second crop Assessment	...	6,70,809
Additional Assessment	...	8,85,967
Revenue of South Canara and Malabar	...	33,17,429
Sundry items	...	11,16,816
Total	1,61,96,929	3,76,55,138
Deduct remission	...	26,22,736
Net Settlement	...	3,50,32,402

13. Every head shows an increase over the previous year, and in the item of water-cess in the Godavery District the increase is no less than Rupees 2,34,455. The Board state the total increase in the Settlement above that of Fusly 1271 at Rupees 8,84,792; but excluding the figures for North Canara from both sides of the comparison instead of from the accounts of Fusly 1272 alone, the increase in the Ryotwary Settlement alone really exceeded seventeen lacs. The Government approve of the enquiries instituted by the Board into the cause of the large extent of land left waste under circumstances not entitling the holders to remission in the Godavery, Kistna and Tinnevely Districts.

14. The remissions granted during the year were less by 8,70,000 Rupees than those granted in the preceding Fusly. The fixed remissions, which are in fact permanent reductions of assessment, should be excluded from the accounts, which they complicate without serving any useful purpose. Of the total sum of Rupees 26,22,735 entered as "Remissions" Rupees 9,73,297 were "fixed" remissions, and Rupees 7,49,278 were deductions for the pay of village Officers, &c.

15. **TOTAL LAND REVENUE.**—The entire Land Revenue of the Presidency Ryotwari Permanently settled, Rented, and Amanee included, amounted to Rupees 4,28,61,785 according to the particulars given in paragraph 15 of the Board's Report. The corresponding revenue of Fusly 1271 omitting North Canara was in round number 412 lacs.

16. **COTTON AND INDIGO CULTIVATION.**—The extent of Cotton cultivation in Fusly 1272 was Acres 13,09,234 against Acres 10,20,184 in Fusly 1271. The increase in this cultivation was very large in Bellary, Tinnevely and Coimbatore, owing of course to the unusually high prices paid for it in the English market. The cultivation of Indigo increased by nearly 30,000 Acres.

17. The "Miscellaneous Items" of Land Revenue, aggregating Rupees 17,14,133, call for no special remark except that there is an increase of Rupees 1,71,895 in the receipts for water supplied to Zemindary and Inam lands chiefly in the Godavery. The head "Forest Revenue" shows a decrease of Rupees 53,485 owing to the transfer of the valuable forests of North Canara to Bombay.

18. **SUNDRY SOURCES OF REVENUE.**—The revenue from sundry sources amounted to Rupees 1,81,70,786* against Rupees 1,90,30,517 in Fusly 1271. The fluctuation under each head of revenue is shown below:—

	Increase.	Decrease.
	RS.	RS.
Abkarry	1,83,534	...
Income Tax	...	6,05,234
Mohiturpha	...	44,141
Salt	4,87,893	...
Sea Customs	...	1,19,249
Land do.	...	48,922
Stamps	...	7,13,612
Total...	6,71,427	15,31,158
Net...		8,59,731

19. The increase in the Abkarry Revenue is owing to greater competition for the purchase of the Abkarry farms in certain Districts and to the inclusion of the Abkarry Revenue of certain Military Cantonments in the accounts of the Revenue Department. The decrease in the Income Tax is owing to the abolition of the two per cent. Tax. The abolition of the Mohiturpha accounts for the decrease under that head. The large increase in the Salt Revenue is owing to larger sales in Fusly 1272 than in 1271. The decrease in the Sea Customs Revenue is owing to the reductions made in the rates of duty on Twist and Piece goods, and to the falling off in the import of Metals; that under Land Customs is nominal, as it is owing chiefly to the transfer of North Canara to the Bombay Presidency. The decrease in the Stamp Revenue is owing to the revenue of the previous year having been exceptionally influenced by the introduction of the new law for the limitation of Suits.

20. The Government are glad to find that, as anticipated in paragraph 30 of their Order dated 30th April 1863, No. 744, the traffic in Salt has recovered from the temporary check caused by the enhancement of the Monopoly price. Deducting the sales in the Talooks of North Canara transferred to Bombay from the accounts of Fusly 1271, the sales for Home and Inland

consumption in Fusly 1272 show an increase of Indian Maunds 5,19,123. The sales in the last four years (excluding North Canara) are shown in the margin. The quantity sold in Fusly 1272 at 1½ Rupees per Indian Maund is above that sold in 1269 at Rupees 1-2-0. The extension of the Railways, the improvement of the roads, and the greater prosperity of the people account for these satisfactory results. The Madras Railway conveyed 36,000 Tons of Salt inland during the year or more than thrice as much as in the previous year.

21. Sanction is granted for writing off the Salt wastage of the year amounting to Indian Maunds 2,00,620 and 33 Seers. The rate of wastage averages 4·4 per cent. and is high in several Districts. In three of these Districts the high rate is ascribed to damage by storms and heavy rains, but in several others it does not appear to be owing to special causes. In Malabar the low rate 0·53 may be ascribed to the storage of the Salt in buildings, but in Nellore where the Salt is heaped, the wastage has been brought down to 1·94 per cent by the exertions of the Deputy Collector in charge, and similar results may be attained elsewhere if the Deputy Collectors exert themselves properly. Mr. Clarke will be requested to give his particular attention to this subject in his tours through the Salt stations.

22. The gross Salt receipts amounted to Rupees 91,93,089, and the charges to Rupees 11,74,630. In the latter sum are included Rupees 9,46,022 for the purchase &c., of Salt, so that the actual expense of collecting the revenue was Rupees 2,28,604 or under 2½ per cent. The increase of Rupees 24,044 in the "charges for the provision of Salt" notwithstanding that the quantity manufactured during the year under report was less by Maunds 88,695 than in Fusly 1271, needs fuller explanation from the Board. It occurred chiefly in Madras, South Arcot, Tanjore and South Canara. In the last named District a larger quantity of Salt was purchased in the year, and the increase in the expenditure there is thus accounted for. In the other Districts a less quantity was manufactured and yet the gross charges were higher as shown below:—

Districts.	Fusly 1271.		Fusly 1272.	
	Quantity manufactured	Charges.	Quantity manufactured	Charges.
	Indian Maunds.	Rupees.	Indian Maunds.	Rupees.
Madras	15,13,406	2,32,948	14,84,296	2,76,896
South Arcot	4,86,923	81,704	4,06,903	1,00,667
Tanjore	5,68,570	63,318	5,01,712	74,078

23. The entire demand under all heads on account of the revenue of the year amounted to Rupees 6,10,32,571,* of which Rupees 5,77,58,284 or 95 per cent. was collected within the Fusly. Recourse to coercive measures was necessary to a very trifling extent, property to the value of Rupees 44,237, or less than 1 per cent. of the Land Revenue alone having been sold for the recovery of arrears. Of the balance at the close of the Fusly, viz., Rupees 32,73,776, a sum of Rupees 511 was remitted, and Rupees 27,00,196 were collected up to October, when Rupees 5,73,580 or a little less than one per cent. of the demand, remained uncollected. These results on the whole are satisfactory. But the collections in the Districts of the Godavery, Madras, North Arcot, and Madura were very backward. The Board will press on the Collectors of these Districts the importance of realizing the revenue with punctuality, and preventing the accumulation of arrears.

RS.
Land Revenue .. 4,28,61,785.
Sundry sources .. 1,81,70,786.
* 6,10,32,571.

24. The collection of the revenue of the Neilgherry Talook in the year under report was much better than in Fusly 1271, but there is still room for great improvement, and the Board will direct the Collector to put the law in force without further hesitation.

25. The demand on account of arrears of former years at the commencement of Fusly 1272 was Rupees 42,14,470. Of this sum Rupees 33,27,989 were collected and Rupees 3,99,895 remitted during the year, the balance left was Rupees 4,86,586. This was reduced, however, by subsequent collections up to October 1863 to Rupees 4,18,095. Of this balance the sum of Rupees 1,32,391-4-2 is stated to be irrecoverable, and under the explanation given in paragraph 29 of the Board's Report sanction is granted for writing it off the accounts.

26. The aggregate revenue of the Presidency under all heads including current and arrears amounted to Rupees 6,19,34,711. The entire charges of the year amounted to Rupees 66,82,490 or nearly 11 percent. The charges of Fusly 1271 amounted to Rupees 56,94,820. The increase in the year under report was owing to the large sum paid to the senior widow of His Highness the late Rajah of Tanjore for the mesne profits of the restored Mokhassa villages while under the management of Government, and also to the payment made to the Zemindar of Nedadavole and Baharzalli in full of all demands for old arrears.

27. The management of the Palconda and Hoonjeram Estates by Messrs. Arbuthnot & Co., mentioned in paragraph 34 of the Board's Report do not require any special remarks from Government. The Board have properly noticed the diminished expenditure in Fusly 1272 on works of irrigation.

	Rs.	
For waste lands sold under the new Rules.	15,641	
For lands sold in freehold for buildings, &c.	1,503	
Total ...	17,144	

28. The marginal extract shows the sums received for land redeemed and sold in Fee Simple during the year.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

No. 1,126.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,

To J. D. SIM, Esq., Secretary to Government, Revenue Department.

SIR,

I am directed by the Board of Revenue to lay before Government their usual Report on the management of the Revenues of this Presidency for Fasli 1272 (A. D. 1862-63), with explanatory Statements as per accompanying List. A printed volume containing the Reports of the several Collectors is also herewith submitted.

2. The Taluks settled under the Ryotwar system are 155, comprising 30,119 villages. There are five Taluks and 1,670 villages less than the number brought under settlement in Fasli 1271, which is accounted for by the transfer to Bombay of five out of the six Taluks composing the District of North Canara. The real decrease in the number of villages after excluding those of the Taluks transferred to Bombay, is only 681, which is chiefly owing to the amalgamation of villages in Kurnool, according to the scheme lately sanctioned by Government* and carried out from the commencement of the Fasli under report, and partly to the restoration of the Mokhassa villages of the late Rajah of Tanjore to his senior widow.

3. The increase in the number of Puttahs excluding North Canara is 1,10,947. A large proportion of this increase is in the Godavery District. In the Western Delta of this District, the new settlement rates were introduced during the year under report, Joint-Rent Cowles were discontinued, and individual Puttahs issued for the holdings of each Ryot. In the Kistna District the inclusion of the Joint-Rent Puttahs, hitherto excluded, has also caused an apparent increase. Out of the total number of Puttahs, viz., 21,31,131, there was no occasion to renew 14,04,522, or 66 per cent. The proportion of renewed Puttahs to those not renewed is apparently still very large in the Madras District, but this is explained by the circumstance that the renewed Puttahs entered for this District, viz., 82,936, include no less than 58,527 quit-rent bills issued in the Town of Madras, which being simply receipts for payments made are granted afresh every year. Deducting this number, the proportion of Puttahs renewed in this District to the total number is only 56 per cent, which is below the average.

4. SEASON.—The season of Fasli 1272 was generally favorable for agriculture, and was decidedly better than those which immediately preceded it. There was a full average fall of rain in the south-west monsoon, and the fall in the north-east monsoon was abundant, and even excessive in some places. Ganjam and Tinnevely suffered from floods which breached many tanks and partially destroyed the standing crops. In Ganjam one bridge was washed away, and several others and whole tracts of paddy fields remained under water for several days. The crops however did not suffer materially. At Chicacole much damage was done to houses, the streets of the town having been under water for three days. No such floods have been known in the District within memory, but happily they occasioned no loss of human life, and but few cattle perished, though the peril of whole villages was for a time very great.

II. In Vizagapatam there was a partial failure of rain at the transplanting season, but the crops were good and abundant. The rise in the Godavery river was 25 feet, and the supply of water from that Annicut was abundant; but the Kistna freshes were very low, and in the Division of the Bander Taluk, which depends solely on the river, and is not under the influence of that Annicut, there was but little paddy cultivation. In the other Delta Taluks under the influence of the Annicut the wet crops were very good. In Nellore, Madras, and North Arcot, the season was by no means so favorable as elsewhere. The Tanks did not receive a full supply of water, and the wet crops perished in several places. The remaining Districts on the East Coast, viz., South Arcot, Tanjore, Trichinopoly, and Madura, enjoyed a good season. In Tanjore the

DISTRICTS.	April to September 1863 inclusive.	October 1862 to March 1863 inclusive.	Total for the whole year.	Total for Fasli 1271.
	Inches.	Inches.	Inches.	Inches.
Ganjam ..	36.04	18.04	54.08	66.14
Vizagapatam ..	21.68	9.77	31.45	28.50
Godavery ..	26.86	8.95	35.81	44.58
Kistna ..	23.69	6.00	29.69	29.28
Nellore ..	10.86	13.93	24.79	21.02
Cuddapah ..	15.07	5.38	20.45	18.08
Bellary ..	13.86	7.90	21.76	24.90
Kurnool ..	30.84	7.27	38.11	18.03
Madras ..	10.52	17.77	28.29	22.06
North Arcot ..	14.53	8.16	22.69	22.48
South Arcot ..	26.70	49.52	76.22	55.05
Tanjore ..	18.14	37.86	56.00	43.21
Trichinopoly ..	15.42	20.11	35.53	33.93
Madura ..	13.65	21.93	35.58	51.38
Tinnevely ..	4.01	38.76	42.77	29.78
Coimbatore ..	13.60	23.25	36.85	19.40
Salem ..	17.50	15.80	33.30	22.03
South Canara ..	160.70	22.60	183.30	154.77
Malabar ..	99.76	25.78	125.54	116.10

season was decidedly one of the most favorable known for the past ten years. The freshes were plentiful and frequent in all the main rivers. The Vigay, the great river of Madura, was in flood continuously from September to May, which the Collector states to be altogether unprecedented. In the inland Districts the season was tolerably good except in Cuddapah. On the Western Coast, in South Canara, the season was decidedly favorable, but in Malabar though on the whole good, the second crop suffered from unusual rains in December.

the Collectors to this Office, and it agrees satisfactorily with the results contained in their present reports. In Ganjam however the rain-fall is entered in the Collector's Report as 54 inches, which is less than the fall in Fasli 1271, though it is evident from the description of the season that there was unusually heavy rain in Fasli 1272. According to the Monthly Returns received from the Collector, the total rain-fall during the year amounted to 153 inches, which is, however, so greatly in excess of Fasli 1271 that probably, some error has been made. The Collector will be directed to explain the cause of difference in the two accounts, but for the present the quantity, viz., 54 inches, entered in his Jammabundy Report has been taken as the rain-fall of that District.

5. SANATORY CONDITION.—The year was on the whole healthy, though the Districts were not altogether exempt from the usual epidemics, Cholera, Fever, and Small-pox. Cholera broke out with great virulence in Trichinopoly and raged from November till February, but the Collector has not stated the number of deaths that occurred. In the Jail at Salem, Cholera carried off in the space of one month 70 of the convicts; but it was not prevalent in the District. In Tanjore, the Collector states that the lengthened duration of the cold season, and the prevalence of the north-east wind induced an unusual amount of sickness and mortality. Cattle generally were healthy, but disease among them was rife in Cuddapah and Coimbatore.

Ganjam ..	..	..	1,406
Godavery ..	..	..	12,760
Cuddapah ..	..	..	28,415
Coimbatore ..	..	..	24,028
North Arcot ..	..	..	3,413
South Canara ..	..	..	650

The deaths among cattle reported in these and in a few other Districts are entered in the margin. The Board are engaged in collecting and disseminating information, which they trust may be useful to the Ryots, in regard to the causes of murrain and the means of prevention and cure.

II. The results of vaccination are reported to be somewhat more satisfactory than formerly.

DISTRICTS.	Total number vaccinated.			Percentage of the unsuccessful cases to the total number.
	Successful.	Unsuccessful.	Total.	
1. Ganjam ..	4,885	309	5,194	6
2. Vizagapatam ..	11,303	483	11,786	4
3. Godavery ..	7,590	2,481	10,071	24
4. Kistna ..	8,428	1,845	10,273	16
5. Nellore ..	10,050	781	10,831	7
6. Cuddapah ..	9,303	1,238	10,541	13
7. Bellary ..	6,590	714	7,304	10
8. Kurnool ..	2,969	186	3,155	6
9. Madras ..	6,069	577	6,646	9
10. North Arcot ..	8,222	645	8,867	7
11. South Arcot ..	7,707	687	8,394	8
12. Tanjore ..	17,093	411	17,504	3
13. Trichinopoly ..	7,468	713	8,181	9
14. Madura ..	19,181	1,184	20,365	6
15. Tinnevely ..	5,345	658	6,003	11
16. Coimbatore ..	18,142	1,937	20,079	9
17. Salem ..	15,078	2,653	17,731	15
18. South Canara ..	4,587	894	5,481	16
19. Malabar ..	4,398	1,204	5,602	21

In Malabar alone is there a marked decrease in the number of persons vaccinated as compared with preceding years, but the Collector observes that this result does not argue any real falling off in the actual progress of vaccination, or increased aversion to it on the part of the people, but rather that the previous returns were greatly exaggerated and that the present returns approach more nearly to truth. This is probably the case in other Districts also, in which a falling off is observed in the numbers vaccinated as compared with the previous year. The extent of the vaccine operations in each District during the year under report is shown in the margin.

6. Statement No. 2. PRICES.—Statement No. 2 shows in one view the prices of the year compared with the commutation rates and with those of previous Faslis. It has been hitherto usual to enter in an enclosure

to this return the average bazar prices as distinguished from wholesale prices, but as this distinction is not practically maintained, the prices entered in both returns being the same in most cases, it has been thought best to dispense with the enclosure.

II. The price of grain continued to rise generally, although that of horse-grain slightly receded. As compared with Fasli 1271, the increase is indeed not considerable, but it must be remembered that the prices in that year were unprecedentedly high. Causes for the high range of prices were assigned by the Board in paragraphs 5 and 6 of their Proceedings dated 29th June 1863, No. 3,914. The subjoined Abstract shows the prices of some main staples in the year under report compared with those of Fasli 1271, and with the averages of the preceding ten years :—

GRAINS.	Average price for ten years, from Fasli 1262 to Fasli 1271.	Fasli 1271.	Fasli 1272.	Increase in Fasli 1272 as compared with the average.	Per centage.	Increase or Decrease as compared with Fasli 1271.		Per centage.
						Increase.	Decrease.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Paddy, 1st sort, per Garce.	124	166	167	49	39	1	...	...
Do. 2nd do. do. ...	112	150	155	43	38	5	...	4
Cholum or Javary ..	140	184	197	57	41	13	...	7
Cumbu or Bajera ..	130	171	172	42	32	1	...	...
Raggy ..	134	172	174	40	29	2	...	1
Horse Gram ..	168	221	196	28	17	...	25	...

III. The price of second sort Paddy, which enters largely into the consumption of the mass of the population, is compared below with the averages of past years and with the price in Fasli 1271.

Kistna,
Nellore,
Cuddapah,
Bellary,
Kurnool.

It will be observed that in every District the price was largely in excess of the average rate, and that in the Districts noted in the margin it was much higher than that of Fasli 1271.

Price of 2nd sort Paddy.

DISTRICTS.	Average of five years, from Fasli 1256 to Fasli 1260.	Average of five years, from Fasli 1261 to Fasli 1265.	Average of five years, from Fasli 1266 to Fasli 1270.	Fasli 1271.	Fasli 1272.	Increase in Fasli 1272, compared with Column 2.	Increase in Fasli 1272, compared with Column 3.	Increase in Fasli 1272, compared with Column 4.	Increase or Decrease in Fasli 1272, compared with Column 5.	
1	2	3	4	5	6	7	8	9	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	46	59	77	101	91	45	32	14	...	10
Vizagapatam ...	65	68	94	121	119	54	51	25	...	2
Godavery	68	78	85	124	132	64	54	47	8	...
Kistna	83	99	85	135	159	76	60	74	24	...
Nellore	78	97	118	144	165	87	68	47	21	...
Cuddapah	84	101	143	176	198	114	97	55	22	...
Bellary	92	90	125	143	158	66	68	33	15	...
Kurnool	88	107	131	150	168	80	61	37	18	...
Madras	81	99	102	165	161	80	62	59	...	4
North Arcot ...	82	85	119	164	153	71	68	34	...	11
South Arcot ...	77	91	122	152	135	58	44	13	...	17
Tanjore	70	77	119	144	129	59	52	10	...	15
Trichinopoly ...	80	82	137	172	156	76	74	19	...	16
Madura	95	91	149	176	179	84	88	30	3	...
Tinnevelly	87	110	155	163	184	97	74	29	21	...
Coimbatore ...	91	101	171	189	183	92	82	12	...	6
Salem	85	84	145	163	147	62	63	2	...	16
North Canara }	81	89	127	132	144	63	55	17	8	...
South Canara }	81	98	160	160	171	90	73	11	11	...
Malabar										

IV. Various causes are assigned by the Collectors for the increase in the price of grain, such as larger exportation, the adverse character of the season, and a deficiency in the harvest, a fall in the value of money, increased demand for labor and the consequent rise in its price entailing the necessity of a higher price for produce to render that labor remunerative to the employer, and the extraordinary demand for Cotton, which re-acts on other products. The Collector of Kurnool mentions as one of the local causes for the great increase of prices in his District, the measure adopted by the neighbouring Nizam's Government to prevent the export of any produce from their territory, in order to abate a contemplated famine in the northern portion of that territory, but this prohibition on the export of grain from the Nizam's territory has been lately revoked without hitherto affecting prices. Another cause is the operations of the Irrigation Company, their large expenditure causing a local increase of the circulating medium, and thus rendering money plentiful and cheap amongst the labouring classes. It seems probable that the demand both home and foreign for articles of food keeps pace fully with their production, so that the stock of grain in store is not large. This joined with the influx of money, and the great demand for labor, naturally tends to keep the price of food high, and as there appears to be no immediate prospect of the demand decreasing, and as the productive powers of the agriculturists are limited and can only be gradually extended, it seems tolerably certain that prices will not fall much below the range of the last few years although they may fluctuate.

V. WAGES OF LABOUR.—With reference to paragraph 15 of the Order of Government dated 30th April 1863, No. 744, the Board instructed Collectors to make careful enquiries into the rates of wages for agricultural labor prevailing in the Provinces, and to report the results to

Godavery.
Kistna.

Kurnool.
Tanjore.

them. It would appear from the replies received that agricultural laborers are still very generally paid in kind, and that therefore the increase in the price of food does not materially affect their condition. Payment in money is very rare, and where it obtains, the rates of hire have been more than doubled in late years. Grain wages also have in some instances risen, though not in the same ratio as payment in money, in consequence of the greater demand for labor, and the condition of the agricultural laborer has not deteriorated, but generally has improved coincidently with high prices, and this is no less the case with other classes of laborers whose wages have fully kept pace with the enhanced price of food, being in some cases doubled and even trebled. A Carpenter or Smith, who received only four Annas a day some ten years ago would not offer his services now, says the Kistna Collector, for less than six or eight Annas a day while the hire of a common cooly has risen from 2 or 3 Annas to 4 Annas a day. The Board consider that this state of things is a satisfactory indication of the generally improved circumstances of the lower classes of the people. But the Collector of Kurnool observes that "the rise in price weighs with crushing severity on the lowly paid official classes, whose small salaries hardly suffice for the subsistence of themselves and families." There is no doubt much truth in this remark notwithstanding that the late revision of establishment has placed these men in a better position than they occupied before. A separate report on the subject will be submitted to Government when the Collector's replies are complete.

7. RYOTS' HOLDINGS. Statement No. 3.—The extent of land under occupancy has increased considerably, in consequence chiefly of the more favorable character of the season. Acres 12,73,700, assessed at Rupees 19,51,114, were newly taken up, against only Acres 6,51,980, assessed at Rupees 15,81,241 relinquished, making a net addition to the area under occupation of Acres 6,21,720, bearing an assessment of Rupees 3,69,873. The particulars of the additions and deductions, and of the net holdings, are shown in the Statement No. 3, of which the annexed is an Abstract. The Districts of South Canara and Malabar are as usual excluded, the acreage in these Districts not being known:—

Items.	Extent.	Assessment.
	Acres.	Rupees.
Holdings at the beginning of the year...	1,58,26,345	3,19,44,335
Deduct lands given up...	6,51,980	15,81,241
Remainder...	1,51,74,365	3,03,63,094
Add lands newly taken up ..	12,73,700	19,51,114
Total Holdings...	1,64,48,065	3,23,14,208
Deduct waste remitted...	2,51,135	6,50,082
Remainder...	1,61,96,930	3,16,64,126
Particulars. { Actual cultivation...	...	2,98,74,056
{ Waste charged. ...	...	17,90,070

	Acres.	Assessment.
Fasli 1271 ...	3,67,249	8,67,555
Fasli 1272 ...	2,51,135	6,50,085
Decrease ...	1,16,114	2,17,470

II. The item Waste remitted in the foregoing Abstract shows a decrease of Acres 1,16,114 and Rupees 2,17,470, of which by far the largest proportion is in Coimbatore. The Collector explains that of the large extent left waste in Fasli 1271 when the season was disastrous, the assessment on which was remitted, a portion was again brought under cultivation in the year under report, and as the remainder of the waste in holdings was so left uncultivated from causes which did not justify the grant of remission, he has charged the assessment on it to the Ryots. The assessment on waste charged is also smaller as compared with Fasli 1271. This is accounted for by the increased extent of land which the Ryots were enabled to cultivate during the year, owing

to the more favorable character of the season. But there is still a large amount charged for waste in some Districts especially; for instance, in the Godavery District, Rupees 2,91,312; in the Kistna District, 3,16,903 Rupees; in Tinnevely, 3,02,700 Rupees. In the reports from two first mentioned Districts no explanation of this large sum charged for waste is given. The Collector of Tinnevely says it was properly chargeable on land left uncultivated by neglect of the Ryots, which is the rule to regulate the charge. But the Board are not satisfied that so large an amount of land would be left uncultivated had there been water to enable the Ryots to sow the land. And the Collector will be called upon to explain how it happens that at the present time when there is such a demand for agricultural produce, and every effort is put forth to increase the cultivation, the Ryots should voluntarily abstain from sowing their lands to such a large extent as is indicated by the sum charged for waste. Explanation will also be called for from the Godavery and Kistna Districts.

8. *Statements 4 and 5.*—The total extent (excluding the area of South Canara and Malabar) upon which the settlement of the year was made was Acres 1,61,96,929, exceeding the extent brought under settlement in Fasli 1271 by Acres 7,76,774. The net settlement of the year, including the assessment of the Districts of South Canara and Malabar, has resulted in an increase of Rupees 8,84,792 in favour of the year under report, as particularized in the subjoined Abstract:—

ITEMS.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Unirrigated land ...	122,24,006	143,12,495	128,21,125	145,44,721	5,97,119	2,32,226	...	...
Irrigated do...	28,02,775	151,91,024	29,74,919	154,67,985	1,72,144	2,76,961	...	...
Garden do ...	3,93,374	16,40,299	4,00,885	16,51,418	7,511	11,119	...	...
Total...	154,20,155	311,43,818	161,96,929	316,64,124	7,76,774	5,20,306	...	...
2nd Crop Assessment.	...	5,92,732	...	6,70,809	...	78,077	...	...
Additional Assessment.	...	6,35,117	...	8,85,967	...	2,50,850	...	...
Total...	...	323,71,667	...	332,20,900	...	8,49,233	...	...
Add South Canara and Malabar ...	...	30,95,920	...	33,17,420	...	2,21,500	...	...
North Canara for Fasli 1271	...	10,74,196	...	...	...	...	...	10,74,196
Total ..	...	365,41,783	...	365,38,320	...	...	...	3,463
Deduct remission...	...	31,92,815	...	23,22,736	...	...	...	8,70,079
Remainder...	...	330,48,968	...	339,15,584	...	8,66,616	...	...
Add Sundry Items....	...	10,98,640	...	11,16,816	...	18,176	...	...
Total...	...	341,47,608	...	350,32,400	...	8,84,792	...	...

II. In the extent of unirrigated or dry cultivation, there is an increase in every District except in the Godavery. The decrease in this District of Acres 51,373 is, it is stated, owing chiefly to the fact that land entered as Dry in the accounts of Fasli 1271 has been entered as Wet according to the Settlement Registers in which the water tax is charged on every field that has ever been irrigated since the opening of the channels, and on the whole of such field, even though a part only may have been watered. This matter is at present engaging the attention of the Board. In Kurnool it will be observed that notwithstanding an increase in the area of cultivation, there

is a large though only nominal decrease in the assessment. In the Taluks transferred to this District from Cuddapah the amount of the permanent remissions of one-third and one-fourth granted in 1824 on the Survey assessment was included in the assessment in every year up to Fasli 1271, and subsequently entered as a remission, but in the accounts of the Fasli under report, these permanent remissions have been excluded, and the net assessment alone has been taken as the basis of the settlement. This course was followed in accordance with the Board's suggestions and the Orders of Government in paragraph 20 of their Proceedings dated 30th April 1863, No. 744.*

III. The Wet cultivation throughout the Presidency has increased, but there is an apparent decrease in the assessment in four Districts. In Kurnool the decrease is accounted for by the circumstance mentioned above. The exclusion also from the present accounts of the permanent remissions granted in the late Chidambaram and Mannargudy Taluks of South Arcot has occasioned the decrease in that District. In Tanjore a sum of Rupees 56,578 was brought to account in Fasli 1271 as increase by price in the grain rented villages of the late Rajah, and as these villages were made over to the Rajah's family in the year under report, the absence of a corresponding credit has occasioned the decrease.

IV. The Garden cultivation has increased by 7,511 acres; but the increase in the assessment is only Rupees 11,119. This increase would have been much larger had it not been for the exclusion from the accounts of the permanent remissions in Kurnool which caused a decrease in that District, amounting to Rupees 17,362.

V. The items "2nd crop" and "Additional assessment" show also an increase. Under the former head, the increase amounts to Rupees 78,077, and is the result of a gross increase of 90,634 Rupees in nine Districts, but more especially in Bellary and Cuddapah, and a gross decrease of 12,557 Rupees in four other Districts. Of the increase in the additional assessment, the most part, viz., Rupees 2,34,455, is in the Godavery District and is to be attributed to the water tax having been imposed on the survey acreage in both the Principal and the Sub-divisions, whereas in the Principal Division the water tax was formerly levied according to the old account areas, and in the Sub-division the water tax was limited to 20 per cent of the old assessment.

9. *Statements 6 to 8.*—The Remissions from the gross assessment granted during the settlement under report, amounted to Rupees 26,22,736; the amount is less than that of Fasli 1271 by Rupee 8,70,079. The decrease under each of the three principal heads into which these remissions are classified is shown below:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Occasional Remissions	16,51,258	9,00,160	...	7,51,098
Fixed do	10,89,964	9,73,297	...	1,16,667
Items allowed on the Collections or from the Beriz of villages	7,51,594	7,49,278	...	2,316
Total	34,92,816	26,22,735	...	8,70,081

II. The Remissions under the first head which fluctuate with the state of the season are, in consequence of the better season in the Fasli under report, less than the remissions allowed last year. Of the decrease under this head the item of Shamlat Bunjer or remission of assessment for portions of fields left waste is chiefly in Tinnevely. In Fasli 1271, a sum of Rupees 1,91,497 was remitted on this account in that District, but in the year under report a deduction of Rupees 24,651 only was considered necessary. The Shavi remissions for withered crops show a large decrease, amounting in the aggregate to Rupees 2,28,430. This decrease occurs chiefly in Madura

	Madura.	Coimbatore.
Fasli 1271..	44,739	1,21,319
Fasli 1272..	21	592
Decrease...	44,718	1,20,727

and Coimbatore, amounting in each District to the sums noted in the margin. Owing to the very adverse nature of the season in these Districts in Fasli 1271, there was a loss of crops to a considerable extent, especially in Coimbatore, but no similar loss occurred in the year under report. The remission granted for Paniboodthy, or land flooded, exhibits an increase of Rupees 13,832, and is the result of heavy and long continued rains in Tinnevely. The decrease in the Kowle remissions is owing to the expiration of the Kowle leases on a portion of the lands held on this tenure in Bellary, Coimbatore, and Salem, and the consequent imposition of the full assessment on such lands. The decrease under Tattwa Cummee is in consequence of the exclusion from the accounts, as already observed, of the permanent remissions in the Chidumbrum and late Munpargudy Taluks of South Arcot.

III. Under the second head, the decrease in the amount of general remissions is due to the exclusion of the one-third and one-fourth remissions from the accounts of Kurnool as already explained in paragraph 8. The Tarum Cummee remissions, amounting to Rupees 9,73,297, consist of the reductions in the assessment authorized from time to time in the Districts of Trichinopoly, Coimbatore, Salem, and a few others, preparatory to a permanent revision of the rates. The introduction of the survey and settlement now in progress in some of these Districts will render the grant of these annual remissions unnecessary; and in regard to those Districts to which the settlement operations are not likely soon to extend, the Collectors will be again desired to exclude the permanent remissions from the accounts. Instructions to this effect have already been issued by the Board, but as they were received by the Collectors too late to admit of the necessary alterations being conveniently made in the village accounts, the survey assessment has been retained. The Collectors however promise to carry out the change in the accounts for the current Fasli.

IV. The third head of Remission exhibits no material variation as compared with Fasli 1271.

10. The Sundry Items, which next come under review as additions to the Ryotwar revenue, are shown in Statement No. 9, in comparison with Fasli 1271. They amounted to Rupees 11,16,816 against Rupees 10,98,640, the demand for Fasli 1271, and the increase which appears principally in the item of Jodi or quit-rent on sundry Inams, viz., Rupees 24,249, is owing partly to the additional quit-rent charged by the Inam Commissioner, and partly to the amount of this quit-rent, which in Fasli 1271 was erroneously credited by some Collectors to the item Quit-rent commutation, having been in the present accounts transferred to the proper head.

Nellore.
North Arcot.
South Arcot.

II. It should be observed here that several items which in the returns of Fasli 1271 were entered under Ryotwar Sundry items in Statement No. 9, have, in the Fasli under report, been transferred to Land Revenue Miscellaneous in Statement No. 15. These items should have been transferred in the accounts of Fasli 1271 to the then head of "Sayer," but this was impracticable in consequence of the defective character of the information then furnished by the Collectors' returns. The adjustment has now been made as promised in paragraph 19 of the Board's Report of that year. In regard to the figures for Fasli 1271 also, quoted for comparison, corresponding transfers have been made, as otherwise large and perplexing variations would disfigure the Statements. Owing to this cause, the figures entered in the present Return for Fasli 1271 will differ from those in the Return of that year, but the total of the sums under this head and Land Revenue Miscellaneous as well as Forest Revenue in the present return, will show perfect agreement with the total of the corresponding heads and "Sayer" in the accounts of Fasli 1271.

III. The distinction between "Ryotwar Sundry" and "Land Revenue Miscellaneous" items as now understood, is that in Ryotwar Sundry are included petty items of taxes entered in the Ryots'

Puttahs, such as Jodi on small Inams, tax on trees growing on unassessed lands, cess for repair of tanks, and such like. The Miscellaneous form a distinct item of Land Revenue, and under it are entered such items as concealed cultivation, cultivation of unclaimed Inams, grazing tax, fisheries, and various other items of Land Revenue, which are not entered in the Ryots' Puttahs.

11. Statement No. 10.—The number of villages settled under the Amany or sharing system was 25 against 63 in Fasli 1271. In Nellore, in five villages, this mode of settlement was changed to rents; in Tanjore, 21 villages of the late Rajah of Tanjore held under this head in Fasli 1271 were made over to his family, and 14 were transferred to the Mottafysal system. Deducting one village which reverted from the Olungu system to this head, the net decrease in the number of Amany villages in Tanjore is 34. Owing to the decrease in the number of Amany villages, the revenue from them has decreased from Rupees 38,204 in Fasli 1271, to Rupees 16,745 in the year under report.

12. Statement No. 11.—The area of land cultivated with special products, viz., Sugar-cane, Cotton, and Indigo, is shown in Statement No. 11 in comparison with Fasli 1271. The cultivation of Sugar-cane has slightly increased. The extent of Cotton cultivation has risen from

	Fasli 1271.	Fasli 1272.	Increase.
	Acres.	Acres.	Acres.
Kistna.....	1,05,275	1,25,235	19,960
Cuddapah.....	34,568	51,610	16,772
Bellary.....	2,04,287	3,89,527	95,240
Kurnool.....	1,39,426	1,52,831	13,405
Tinnevely.....	1,89,094	2,62,523	73,429
Coimbatore.....	88,910	1,32,684	43,774

acres 10,20,184 to acres 13,09,234, and the increase is most marked in the Districts noted in the margin. The great demand for Cotton and the unprecedentedly high prices obtained for it in the English market have, as a natural consequence, stimulated the farmer to grow this article to so considerable an extent in the year under report; but the increase is not yet in proportion to the enormous rise in price. In Tinnevely, the Collector observes that during the past year the price paid by the merchants for the first sort Cotton ranged from Rupees 240 to 255 per candy, or from Rupees 127 to 134 in excess of the price paid in Fasli 1271. The Ryots are fully aware of the immense profits now derivable from the culture of Cotton, and are prepared to take advantage of the favorable state of the market to the utmost extent; but the season was not sufficiently propitious in some places to allow of full scope being given to enterprize in this direction. In Tinnevely, it is stated that neither the yield nor the quality of the crop in the past year was equal to that of the crop in Fasli 1271, owing to the heavy rain towards the end of December 1862, which promoted the growth of weeds and checked the development of the plants, and to the subsequent rains which came at a time when the pods were opening and caused the boles to drop off.

Fasli 1271.....	1,73,436
" 1272.....	2,03,131
Increase...	29,695

II. The cultivation of Indigo has increased by acres 29,695, of which acres 12,922 is in the Kurnool District.

13. Statement No. 12.—The next Statement No. 12 shows the average assessment per acre of the three descriptions of cultivation called Dry, Wet, and Garden respectively, but the cultivation and assessment entered in this return differ in some cases from the Cultivation Statement No. 3. The Collectors will again be instructed to maintain due agreement between the two returns. The averages given in this Statement are not in the Board's opinion of any practical use.

14. The foregoing observations relate to the Settlement of the Ryotwar Land Revenue, which, as shown in the Abstract appended to paragraph 8, has resulted in an increase of Rupees 8,84,792. The revenue of Fasli 1271 therein entered includes the revenues of North Canara since transferred to Bombay, and if the revenue of that District be deducted, as it should be in order to institute a fair comparison, the result will be an increase of Rupees 15,30,170 in favor of the year under report.

15. The settlement of the entire Land Revenue, Permanently Settled, Rented, Ryotwar, and Amany is shown in comparison with Fasli 1271 in the subjoined Abstract:—

ITEMS.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	Rupees	Rupees	Rupees	Rupees
1. Permanently settled.....	51,03,963	51,01,487	...	2,476
2. Quit-rent of Shrotriem and Inam Villages	5,99,848	5,77,439	...	22,409
3. Rented villages.....	2,48,947	2,25,989	...	22,958
4. Ryotwar.....	3,41,47,608	3,50,32,309	8,84,791	...
5. Amany or division of produce.....	38,204	16,716	...	21,488
6. Redemption of quit-rent on Inams, &c ...	7,613	...	...	7,613
7. Miscellaneous Items.....	16,97,188	17,14,133	16,945	...
8. Forest Revenue.....	2,47,107	1,93,622	...	53,485
Total Land Revenue...	4,20,90,478	4,28,61,785	9,01,736	1,30,429

Net... 7,71,307

16. The decrease of revenue in the permanently settled estates is accounted for thus:—

	RS.	A.	P.
1. Reduction in the Peishcush of the Bommur estate in the Godavery District on account of land taken up for the enlargement of the Dowlaishweram Cantonment, only two-thirds or Rupees 32-8-10 of the full sanctioned reduction having been made in the accounts of Fasli 1271...	...	...	16 4 5
2. Do. in the Peishcush of certain estates in the Kistna District on account of the resumption of Moturpha and land taken up for channels, - under Government Orders dated 11th February 1863, No. 311, and 3rd February 1863, No. 231...	...	...	4,023 9 4
3. Do. in the Peishcush payable by the Zemindar of Carvetnugger and Gundiputti Poliem in North Arcot on account of land taken for Railway and public purposes, as per Orders of Government dated 30th August 1862, and 1st June 1863...	...	...	5,417 12 5
4. Do. in Tanjore, being the water cess charged on certain estates in that District improperly included in the accounts of Fasli 1271 with the fixed Peishcush, and now excluded...	...	...	591 0 0
5. Do. in Salem, being the allowance on account of the resumption of Moturpha in certain estates...	...	...	9,395 0 0
6. Do. in Madras in the Peishcush of Palaveram Moota on account of land taken for the Military Cantonment at that station...	...	...	532 0 0
Total decrease...	19,975	10	2
7. Increase in the Kistna District in consequence of the restoration of the Chin-talapati Vantu to its owner...	...	...	17,500 0 0
Remainder...	2,475	10	2

17. The item Quit-rent of Shrotriem and Inam villages shows an apparent decrease of Rupees 22,409. This is owing chiefly to the amount usually entered under this head in Bellary having been in the year under report erroneously transferred to Ryotwar Sundry Items through a misapprehension of the Board's instructions on the subject, such instructions having had reference exclusively to the Jodi on detached Inams in Ryotwar villages. The entire Jodi in the District, viz., that on whole villages as well as on detached Inams, was entered in the Collector's return under Ryotwar Sundry Items, and as the amount of the former, which should be entered separately in Column 3 of Statement No. 17, cannot be distinguished from the Jodi on Sundry Inams, the whole has been entered in the Statement of Sundry Items, but the Collector will be directed to maintain the proper distinction between the two descriptions of Jodi in his returns for the current Fasli 1273.

18. The decrease in the revenue from rented villages is principally in the Districts noted in the margin; certain villages held under rents having been transferred to other modes of settlement in consequence of the expiry of the leases.

Ganjam.
Vizagapatam.
Malabar.

19. The item "Redemption of quit-rent on Inams, &c.," has, it will be observed, been left blank for the Fasli under report, the receipts having been taken to the credit of XVI Public Debt. As however the Government request in paragraph 2 of their Order dated 15th July 1863, No. 1,299, that the receipts from these sources should be shown in a separate Statement, the Board forward herewith the Statement No. 26. The amount realized during the year under the different heads therein specified was Rupees 17,144 as particularized below:—

	Rs.
1. Sale of lands in freehold for building purposes...	88
2. Redemption of assessment on assessed Government lands converted into freehold...	1,291
3. Do. of quit-rent on Inam lands...	124
4. Sale of waste lands under the rules promulgated by Government under date 5th March 1863, No. 476...	15,641
Total...	17,144

20. The only remaining items under Land Revenue are "Miscellaneous" and "Forest Revenue." Under the Orders noted in the margin, the head "2 Sayer" has been abolished, and the receipts which in Fasli 1271 were

credited to it have been all taken to the Miscellaneous head, except Forest Revenue, which under the above orders has been constituted a separate major head. In consequence of the numerous items thus transferred to Miscellaneous, and the accession to it of certain items from "Ryotwar Sundry" the demand on account of Miscellaneous items has been greatly enhanced; but as corresponding transfers have been made in the entries of Fasli 1271 also, no apparent variations are visible in the Statement. It should be observed here that though the abolition of "Sayer" as a head of account and the other changes mentioned were ordered from 1st May 1863, they have been observed in the present accounts from the beginning of the Fasli as a more convenient arrangement.

II. The demand on account of Miscellaneous items is Rupees 17,14,133, or Rupees 16,945 in excess of the demand in Fasli 1271 for the same items. This increase though small is the result of large variations in some of the component items. The absence of any Pearl fishery in Tinnevely in the Fasli under report has caused a diminution in the receipts from this source of Rupees 1,32,708, while in the item of "Water tax on Zemindary and Inam lands," there is an increase of Rupees 1,71,895, due chiefly to the water tax in the Godavery District having been in the Fasli under report charged on the survey acreage. In the revenue derived from the Amindivi Coir, the decrease of Rupees 23,842 is accounted for by the lower prices obtained as compared with Fasli 1271, and by the value of Coir sold in Fasli 1270 having been realized and brought to account in Fasli 1271, while no such extraordinary receipt occurred in the year under report. The items "Fees for stamping weights and measures" and "Collections from Cochrane's Canal" having been transferred to other heads of accounts, the entire receipts from them in Fasli 1271 appear as a decrease in the present year's accounts. In the remaining items under Miscellaneous, the variations are not so large as to require particular remark.

III. The large decrease of 53,485 Rupees in the item of "Forest Revenue" is accounted for by the fact that the valuable forest tracts of North Canara have been made over to Bombay in the transfer of that District.

21. The results of the settlement of the Sundry Sources of Revenue are shown below in comparison with Fasli 1271:—

ITEMS.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	Rupees	Rupees	Rupees	Rupees
1. Abkary ..	34,72,817	36,56,351	1,83,534	.....
2. Income tax ..	18,22,495	12,17,261	.....	6,05,234
3. Moturpha ...	44,528	387	.....	44,141
4. Salt ...	87,06,096	91,93,989	4,87,893	.....
5. Sea Customs ...	19,87,773	18,68,521	.....	1,19,259
6. Land do. ...	2,58,051	2,09,129	.....	48,922
7. Stamps... ..	27,38,757	20,25,145	.....	7,13,612
Total...	1,00,30,517	1,81,70,786	6,71,427	15,31,158
			Net...	8,59,731

22. The increase in the Abkary Revenue is the result of the higher rents obtained in some Districts on the occasion of the last renewal of the leases. The increase is considerable in North Arcot, and amounts to Rupees 1,08,675. The inclusion of the Military Abkary receipts in Bellary and a few other Districts has also caused some increase. The Abkary Revenue of the Town of Madras, which is under the direct management of the Government officers, was slightly diminished in consequence of the adverse character of the season, and the consequent pressure of the price of necessaries on the class of people from whom this revenue is chiefly derived. In Tanjore also a decrease will be observed as compared with Fasli 1271, owing partly to the fact that the rental of the Nannilam Taluk was subsequently reduced from Rupees 52,100 to 40,000; and partly to the demand of Fasli 1272 having been reduced to an extent equal to the excess collected in Fasli 1271 beyond the reduced rent.

23. The decrease in the amount of the Income Tax Revenue is owing chiefly to the abolition of the 2 per cent tax from 1st August 1862.

24. The small sum of Rupees 387 under the head of Moturpha consists of interest charged on arrears of former years.

25. The Salt Revenue exhibits a gratifying increase of Rupees 4,87,893 in favor of the year under report. The transactions connected with it are shown in Statements 13 and 14, the former exhibiting the receipts and sales, and the latter the financial results of the year. In regard to the charges, a Statement has been prepared this year in accordance with the directions of Government in paragraph 32 of their Proceedings dated 30th April 1863, No. 706, and this return forms Enclosure B to Statement No. 14. The Receipts, Sales, and remaining stock of Salt are shown below in comparison with Fasli 1271:—

ITEMS.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	I. Maunds.	I. Maunds.	I. Maunds.	I. Maunds.
<i>Receipts.</i>				
Quantity in store at the beginning of the year	1,15,26,397	1,14,95,318	.....	31,049
Do. manufactured and received into store during the year.....	69,12,280	68,23,685	.....	88,595
Total...	1,84,38,677	1,83,19,033	.....	1,19,644
<i>Sales.</i>				
Home consumption.....	27,21,353	29,01,603	1,80,250	.....
Inland do.	31,65,917	33,15,900	1,49,983	.....
Exportation by sea.....	5,99,762	3,60,708	.....	2,39,054
Sales to the French Government...	64,562	40,719	.....	23,843
Total...	65,51,624	66,18,930	3,30,203	2,62,897
			Net 67,306	
Remainder...	1,18,87,053	117,00,103	.....	1,86,950
Deduct wastage written off .....	.....	3,51,497	3,51,497	.....
Remaining balance...	1,18,87,053	113,48,606	.....	5,38,447

II. The quantity of Salt shown in the above Abstract, as in store at the beginning of Fasli 1272, is exclusive of the quantity appertaining to North Canara, and hence the difference between it and the quantity entered as on hand at the close of Fasli 1271. The manufacture of the year was slightly less than that of 1271 Fasli, but the sales exceeded those of the previous year by Indian Maunds 67,306. If the North Canara sales are deducted from the total sales of Fasli 1271, the comparison will show an increase of Indian Maunds 2,56,231 in favor of the

	Increase.
Ganjam.. ..	54,656
Kistna	76,046
Nellore	80,723
South Canara	98,924

year under report. The principal increase is observed in the Districts noted in the margin. The Collectors concerned assign no special reasons for the increase, but in South Canara it is due in part to the inclusion of the sales of

the Kundapur Taluk, which during the greater portion of Fasli 1271 formed a portion of North Canara. The Salt sold in Madras District for Home and Inland consumption amounts to Indian Maunds 12,00,248 against 11,34,817 in the preceding year. The quantity conveyed by rail to the west and north-west of Madras was Indian Maunds 9,79,191, or Indian Maunds 3,06,944 in excess of Fasli 1271. The connection of the Great Southern with the Western line will probably affect the sales at the Madras Depot, but it is expected that the further extension of the North-west line and the opening of the Bangalore branch will compensate for this possible diminution. The Collector of Tanjore observes that notwithstanding every possible encouragement given to the Railway trade, there has been a net increase in the value of Salt sold of only Rupees 30,000. There has indeed been a large increase of 2,21,374 Rupees in the sales at the Negapatam Depot from which the Railway traffic is supplied, but this increase has been accompanied by a corresponding decrease at other Depots. The Collector is of opinion that until the branch line from Trichinopoly to Erode connecting the Great Southern with the Madras Railway is opened, the anticipations which have been held out as to a large increase in the Salt sales of the District cannot be realized.

III. The apparently large increase in the wastage written off is due to the fact that in the present returns the accumulated wastage of both Faslis 1270 and 1271 was written off, in consequence of the late receipt by the Collectors of the sanction for writing off the wastage of Fasli 1270. The wastage in the Fasli under report amounts to only Indian Maunds 2,00,620

	Fasli 1271.	Fasli 1272.
Ganjam.. ..	6.33	7.54
Godavery	2.52	5.86
Tinnevely	2.00	6.14

and 33 Seers or 4.4 per cent on the quantity originally stored. The per centage is nearly the same as that of Fasli 1271, but in the Districts noted in the margin, it has increased

considerably; certain old heaps which were damaged by the storm of December 1859, and some of those stored subsequently, which also sustained damage in the heavy rains of October 1862, having been sold in the Fasli under report. In the Kistna, Nellore, Madura, and a few other Districts, much improvement has taken place, the per centage having been reduced considerably. The Board request the sanction of Government for writing off the wastage referred to amounting to Indian Maunds 2,00,620 and 33 Seers.

IV. The gross revenue including Miscellaneous items amounts to Rupees 91,93,989, from which the charges Rupees 11,74,630 being deducted, the net revenue exceeds that of the previous year by Rupees 4,41,159 as shown below:—

ITEMS.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Gross revenue from Salt sales ...	86,98,729	91,74,404	4,75,675	...
Miscellaneous items.....	7,367	19,585	12,218	...
Total.....	87,06,096	91,93,989	4,87,893	...
Deduct charges...	11,27,896	11,74,630	46,734	...
Net revenue...	75,78,200	80,19,359	4,41,159	...

V. The increase in the charges is chiefly for the purchase of Salt, and is found principally in South Canara. The stock of Salt on hand in that District at the end of Fasli 1271 was found insufficient for a year's consumption, and the quantity manufactured at Kundapur having been much less than usual, it was necessary to increase the stock so as to ensure a supply for 18 months. In the remaining Districts, no material increase is found in the Salt charges as will be seen from the following comparison of them in each District:—

DISTRICTS.	FASLI 1271.		FASLI 1272.		INCREASE.		DECREASE.	
	Charges.	Per centage on the gross revenue.	Charges.	Per centage on the gross revenue.	Charges.	Per centage on the gross revenue.	Charges.	Per centage on the gross revenue.
	Rupees.		Rupees.		Rupees.		Rupees.	
Ganjam.....	1,01,312	10	87,147	8	...	...	14,165	2
Vizagapatam	26,454	8	28,083	9	1,629	1	...	...
Godavery... ..	42,418	15	29,673	8	...	...	12,745	7
Kistna... ..	62,287	9	57,226	7	...	...	5,061	2
Nellore.....	94,857	10	1,00,284	8	5,427	...	...	2
Madras.....	2,32,948	14	2,76,896	16	43,948	2	...	...
South Arcot.....	81,704	19	1,00,667	22	18,963	3	...	...
Tanjore.....	63,318	7	74,078	8	10,760	1	...	...
Madura.....	82,537	13	52,653	9	...	...	29,884	4
Tinnevely.....	77,604	13	61,813	11	...	...	15,791	2
North Canara... ..	48,950	17	...	...	...	...	48,950	17
South Canara... ..	52,581	13	1,48,496	27	95,915	14	...	...
Malabar.....	1,60,925	24	1,57,614	24	...	...	3,311	...
Total...	11,27,895	13	11,74,630	13	1,76,642	...	1,29,907	...

Net... 46,735

20. CUSTOMS.—The revenue from Sea Customs exhibits a net decrease of Rupees 1,19,249 below Fasli 1271, which is attributable to the reductions made in the rates of duty on Twist and Piece goods, and to a falling off in the import of Metals. The decrease is for the most part in the two Districts of Madras and Tanjore. The transfer of North Canara to Bombay has also caused an apparent decrease in the Sea Customs Revenue.

II. The receipts from Land Customs also show a decrease as compared with Fasli 1271, which is due mainly to the transfer of North Canara whereby a revenue of about Rupees 54,000 under this head was lost to this Presidency.

27. The Stamp Revenue was much reduced in almost every District in consequence of the absence in Fasli 1272 of any extraordinary demand, such as marked the second quarter of Fasli 1271, when an abnormal condition was created by the expected introduction of the Statute of Limitation. The exclusion of North Canara sales has also tended to reduce the revenue. Compared however with Fasli 1270, the revenue is in excess by Rupees 1,83,525.

28. CURRENT COLLECTIONS.—Of the total demand from all sources amounting to Rupees 6,10,32,571, a sum of Rupees 5,77,58,284 was collected, and Rupees 511 were remitted within the Fasli, leaving a balance at its close of Rupees 32,73,776, which sum was reduced by further

collections up to October 1863 to Rupees 5,73,580, or a little less than one per cent of the demand. This balance is found chiefly under the following heads:—

Permanently settled...	RS.
Not Permanently do...	41,294
Abkary.....	4,45,656
Income Tax...	42,231
	41,399

Total..... 5,73,580

II. Of the balance under the first head, Rupees 31,207 is in Madura, and was due mainly by the Estates named in the margin. The Collector observed that the first mentioned two Estates though valuable and lightly assessed are hopelessly involved in debt, and their holders are incapable of managing their affairs. It was expected that the balance against Sevagunga would be realized at an early date, and the Zemindar of Velliagundam had not it appeared up to September last paid any part of his Peishcush for the year under report. It appeared however from the Demand Collection and Balance Statement for November received from the Collector that the greater portion of the abovementioned balance of Rupees 31,207 had been realized in that month, leaving at its close only Rupees 2,630 yet to be recovered. The Board observe with dissatisfaction that in this District due punctuality has not been attained in the realization of the demand against permanently settled estates; out of a demand of Rupees 7,55,973, a sum of Rupees 1,26,935 or 17 per cent was left uncollected at the close of the Fasli. Instructions will be issued to the Collector for the more punctual collection of the revenue in future. A sum of Rupees 8,584 is due from the Moottadars of the Salem District, but a part of this sum appertains to lands taken up in the Moottas for Railway and other public purposes. The proposals for a suitable permanent reduction from the Peishcush on account of these lands is under disposal in this Office, and will be shortly laid before Government. In November last, Rupees 2,556 of the above balance had been collected, so that only 6,028 remained at its close for future disposal. Of the balance in the Godavery District, Rupees 1,314 were against the Estates of Billumilli and Byanaguden, in consequence of a bund (which has already formed the subject of much correspondence) not having been repaired by Government; and in respect to the balance in Madras, the Collector observes that measures had been adopted for its realization. The collections in November have reduced the balance in this District to Rupees 1,160. The remaining balances, which were outstanding in the marginal Districts, are in course of recovery.

Kistna...	RS.
Nellore..	112
South Arcot ..	633
Trichinopoly ..	53
	200

III. The collections under the head "Not Permanently settled" were on the whole satisfactory. The balance on the 31st October last amounted to only a little more than 1 per cent of the demand, but in the three Districts entered in the margin, the proportion was large. Nearly the whole of the balance in Vizagapatam was due from Messrs. Arbuthnot and Co. on account of the rental of the Palcondah and Hoonjeram Estates. The amount has been paid at the Presidency, according to the stipulation in the lease; but no intimation of such payment having been received by the Collector, it had not been credited in his accounts. The Collector will be requested to call upon Messrs. Arbuthnot and Co. to obtain duplicate receipts from the Madras Bank for payments made into it, and to forward them to him in view to the necessary adjustment being made in his accounts, or if the Bank objects to grant receipts in duplicate he should arrange for an independent notice of the payment being made to him by the Bank. In regard to the balance in Madras, the Collector assigns no reason; but the Board observe that much progress had been made in November in its realization. The backward state of the collections in North Arcot is attributed by the Collector to the supineness of some of his Tahsildars. In the remaining Districts the balances are inconsiderable, are in course of recovery, and call for no special comment.

IV. Of the total Abkary balance amounting to Rupees 42,231, a sum of Rupees 27,833 was due from the Abkary Renter of the Madras District. No reason is assigned in the Collector's report for this large balance, but the Board conclude that payment is withheld by the Renter, pending the final disposal of a claim for reduction in the amount of rent in consequence of the transfer to the North Arcot District of a village which is stated to have been included in his lease. The subject is now under reference to the Collectors of both Districts, and will shortly be laid before Government for final orders.

V. The balance under the head of Income Tax is scattered in small sums over different Districts. It is large in North Arcot and Madura, and is stated to be under realization.

VI. As directed in the Government Order dated 6th June 1860, No. 1,178, the state of the Land Revenue collections in the Neilgherry Taluk of Coimbatore is specially noticed in the subjoined Abstract:—

ITEMS.	Demand for Fasli 1272.	Collections within the Fasli.	Balance.	Subsequent collections up to 30th Oct. 1863.	Balance.
1	2	3	4	5	6
<i>Ryotwar.</i>	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Lands held by Burghers and other hill tribes.....	14,094	14,090	4	4	...
Do. by Europeans, and East Indians for Coffee plantations, &c.					
Totanad village.....	188	18	170	...	170
Maihanad do.	968	528	440	440	...
Paranuganad do.	1,896	1,037	859	456	403
Seegoor do.	732	244	488	488	...
Total...	3,784	1,827	1,957	1,384	573
Add Sundry Items...	122	...	122	...	122
Total Ryotwar...	18,000	15,917	2,083	1,388	695
<i>Miscellaneous.</i>					
Quit-rent on house properties.					
Ootacamund...	3,250	61	3,189	2,914	275
Coonoor	634	...	634	527	107
Wellington ...	267	...	267	221	46
Kotagery... ..	293	...	293	229	64
Total...	4,444	61	4,383	3,891	492
Other Items...	3,916	3,916	...	...	...
Total...	8,360	3,977	4,383	3,891	492
Grand Total of Land Revenue...	26,360	19,894	6,466	5,279	1,187

VII. It will be seen from the foregoing Statement that during the year under report much improvement has taken place, and greater punctuality been attained in the realization of the revenue due from Europeans, East Indians, and others. The results, however, are not yet altogether satisfactory, but the Collector reports that payments are now more punctual and prompt than before, and the difficulties formerly experienced have in a degree abated.

29. Of the Arrears demand of former years, amounting to Rupees 42,14,470, a sum of Rupees 33,27,989 was collected, and Rupees 3,99,895 was remitted during the year, leaving a balance at its close of Rupees 4,86,586, which was further reduced by subsequent collections up to October last to Rupees 4,18,095. This sum consists of Rupees 2,85,703, classed by the Collectors as recoverable and doubtful, and Rupees 1,32,391-4-2 as irrecoverable. The irrecoverable arrears are classed under the following heads:—

	RS.	A.	P.
Permanently settled.....	1,313	9	10
Not Permanently settled.....	1,10,412	4	4
Abkary.....	12,231	15	0
Income Tax.....	1,194	9	5
Moturpha.....	7,238	13	7
Total...	1,32,391	4	2

II. The irrecoverable arrears under the first head are due from the Estates of Byanaguden and Billumilli in the Godavery District for Fasli 1271. The claims of these Estates for

remission in consequence of a *bund* not having been repaired, have already formed the subject of much correspondence, and until the repairs are executed, for which arrangements are being made by the Public Works Department as directed in Government Order dated 20th June 1863, No. 1,084, these annual remissions will be necessary.

III. The irrecoverable arrears under "Not permanently settled" consist chiefly of Ryotwar arrears, and are found principally in the Districts noted in the margin. A large portion, viz., Rupees 22,249,* of the arrears in Madras, is the assessment on Shavy lands for Fasli 1271, remitted after the settlement of the year was concluded, and of Fasljasti erroneously charged and brought to account on certain Nunjah lands on which a 2nd crop was raised by the aid of private well water. The sums of Rupees 4,135, quit-rent arrears in the Town of Madras during a period exceeding six years and therefore legally irrecoverable; Rupees 795, ground rent arrears for a period of more than three years also irrecoverable; and Rupees 1,382, arrears due on bills erroneously issued and requiring cancellation, are also included in the total irrecoverable arrears of the District. The Collector of Bellary furnishes no particulars of the irrecoverable balances recommended by him for remission as he should have done and as he will be directed to do, but observes that from the

	RS.	A.	P.
Due by deceased Ryots..	283	8	9
Do. by absconded do.	672	12	10
Do. by poor do.	10,410	3	9
Other causes..	4,670	9	0
	16,037	2	4

inquiries made at the Settlement of Fasli 1272, they were ascertained to be irrecoverable. The arrears in the Godavery District amounting to Rupees 16,037 are classed as in the margin. In none of the remaining Districts are the arrears so large as to require special notices.

IV. The Abkary arrears recommended for remission appertain to the Districts entered in the margin. The arrears in Nellore are due for Fasli 1271 from the renter of the Rapuru farm, who failed to pay the full amount of his rent. His deposit was forfeited and the

	RS.	A.	P.
Nellore..	2,108	2	0
North Arcot ..	10,095	14	4
Madura...	27	14	8

farm was resumed. The arrears in North Arcot are due for the same year. The Collector reports that it was ascertained on a reference to the Military Department that the Abkary Renter was under the terms of his former lease entitled to a remission of Rupees 10,095-14-4, on account of the permanent reduction in the number of troops stationed in the District at the time of the lease. The small arrear in Madura is the interest which accrued on a balance remitted under the Board's Orders to the renter of a single Taluk.

V. The Income Tax arrears require no special remark. They occur only in a few Districts, and the poverty of the persons from whom they are due renders their realization impracticable.

VI. The Moturpha tax having been abolished, the Board consider that it is by no means desirable to retain arrears under this head any longer. Large arrears were outstanding at the beginning of the Fasli, and what was fairly recoverable has been collected. The still remaining balance of Rupees 7,238-13-7 is irrecoverable from various causes. It is due from the poorer classes, chiefly weavers who have suffered by the high price of Cotton and the reduced demand for their manufacture, and as there is little prospect of the arrears being realized, the whole amount has been recommended for remission. The total irrecoverable arrear under all heads, for the remission of which the sanction of Government is solicited, is Rupees 1,32,391-4-2.

30. In compliance with the wishes of Government, a Statement is subjoined to show Fasliwar the balance under the head "Not Permanently settled" outstanding on the 31st October last on account of the arrears of former years.

Districts.	Old balance of Fasli previous to Fasli 1257.	Fasli 1257.	Fasli 1258.	Fasli 1259.	Fasli 1260.	Fasli 1261.	Fasli 1262.	Fasli 1263.	Fasli 1264.	Fasli 1265.	Fasli 1266.	Fasli 1267.	Fasli 1268.	Fasli 1269.	Fasli 1270.	Fasli 1271.	Total.
1. Ganjam...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
2. Vizagapatam.	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
3. Godavery ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
4. Kistna ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
5. Nellore ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
6. Cuddapah ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
7. Bellary ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
8. Kurnool ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
9. Madras ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
10. North Arcot.	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
11. South Arcot.	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
12. Tanjore ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
13. Trichinopoly.	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
14. Madras ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
15. Tinnevely ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
16. Coimbatore...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
17. Salem...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
18. South Canara	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
19. Malabar...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
Total...	Rs. 6,678	Rs. 515	Rs. 536	Rs. 643	Rs. 563	Rs. 666	Rs. 869	Rs. 1,230	Rs. 3,807	Rs. 5,805	Rs. 6,356	Rs. 12,992	Rs. 26,929	Rs. 41,412	Rs. 71,535	Rs. 1,86,307	Rs. 3,66,843

• Fasli 1242 ... 164
 1243 ... 23
 1245 ... 82
 1246 ... 160
 1247 ... 168
 1248 ... 172
 1249 ... 157
 1250 ... 35
 951

† Fasli 1252 ... 3,163 * F. 1253 ... 112
 1254 ... 509
 1255 ... 680
 1256 ... 695
 2,565

II. It will be observed from the foregoing Abstract that in the Godavery and Tinnevely Districts, much progress has not been made during the year under report in the disposal of the old balances of Faslis prior to Fasli 1257. The object of the retention of these arrears in the Godavery District is not apparent, but in Tinnevely the Collector explains that they are due for certain lands in dispute between Government and Zemindary villages, and that when the Demarcation operations now in progress in the District are completed, most of the disputes will be settled, and the arrears will be disposed of. The arrears due in this District in the subsequent Faslis are also chiefly on account of the disputed lands, and as regards the other arrears which are recoverable, stringent orders have been sent for their collection. There is still an old balance in the Kistna District of Rupees 3,162 and the Collectors of this and the Godavery District will be called upon to report specially on the nature of these balances, to what extent they are recoverable, and why the irrecoverable portion if any has not been recommended for remission in their Settlement Reports under review.

III. In other respects the progress made in the disposal of arrears is satisfactory, as will be seen by the following comparison of the balances of each Fasli as now entered, and in the Abstract appended to paragraph 44 of the Board's Report for Fasli 1271:—

FASLIS.	Balance on the 30th November 1862.	Balance on the 30th October 1863.	Difference, being the collections and remissions between 30th November 1862 and 31st October 1863.
Old balance of Faslis previous to Fasli 1257.	Rupees. 85,314	Rupees. 6,678	Rupees. 78,636
Fasli 1257.	3,274	515	2,699
" 1258.	3,347	536	2,811
" 1259.	3,397	643	2,754
" 1260.	3,459	563	2,896
" 1261.	3,338	666	2,672
" 1262.	3,717	869	2,848
" 1263.	4,372	1,230	3,142
" 1264.	7,447	3,807	3,640
" 1265.	10,633	5,805	4,828
" 1266.	30,562	6,356	24,206
" 1267.	36,002	12,992	23,010
" 1268.	45,060	26,929	18,131
" 1269.	74,005	41,412	32,593
" 1270.	1,43,900	71,535	72,365
Total...	4,57,767	1,80,536	2,77,231
Fasli 1271.	...	1,86,307	...
		3,66,843	

IV. Out of the above balance of Rupees 3,66,843, a sum of Rupees 1,10,413 having been recommended for remission in this Report, the arrears for future disposal will be only Rupees 2,56,430. Separate reports have been received from the Collectors of Nellore and Tanjore, the former recommending the remission of Shrotriem balances, and the latter that of Ryotwar arrears. They amount to about Rupees 26,957, and when this is sanctioned, the arrears will be still further reduced to Rupees 2,29,473.

39. The entire actual receipts within the Fasli, both on account of the current demand of the year and the arrears of former years, amounted to Rupees 6,10,86,273, or Rupees 9,30,351 in excess of the receipts of Fasli 1271. The increase is very gratifying, but it is not the whole increase of

revenue derived from the Provinces under the Madras Government, for the transfer of North Canara has occasioned a loss of Revenue to this Presidency to the extent of nearly 8½ lacs. Making allowance for this loss, i. e., deducting from the total receipts of Fasli 1271 the collections brought

	RS.	
Receipts of Fasli 1271. ...	6,01,55,422	to account in that year from the Taluks trans-
Deduct North Canara Taluks transferred to Bombay...	8,43,621	ferred to Bombay, the result is an increase in
Remainder...	5,91,11,801	the year under report of Rupees 17,74,472.
Receipts of Fasli 1272. ...	6,10,86,273	Including the collections of Income tax in the
Increase...	17,74,472	Town of Madras, and the stoppages made by
		the Ex-officio Assessors on account of the same
		tax from the salaries of other Public Depart-

ments, and from interest on Promissory Notes, &c., and including also the collections by the Superintendent of Stamps at Madras (all which were hitherto excluded from the Board's Returns, but are now included under the Orders of Government dated 30th April 1863, No. 744), the total receipts of the year will be Rupees 6,19,34,711 as shown in Statement No. 21 and in the Abstract entered below :—

ITEMS.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
<i>Land Revenue.</i>	Rupees.	Rupees.	Rupees.	Rupees.
Current...	3,88,47,283	4,01,58,610	13,11,327	...
Arrears...	23,67,053	26,87,474	3,20,421	...
Total...	4,12,14,336	4,28,46,084	16,31,748	...
<i>Sundry Sources.</i>				
Current...	1,82,79,799	1,75,99,674	...	6,80,125
Arrears...	6,61,287	6,40,515	...	20,772
Total...	1,89,41,086	1,82,40,189	...	7,00,897
Total of Land and Sundry Sources of Revenue.....	6,01,55,422	6,10,86,273	9,30,851	...
Income Tax Collection in the Town of Madras.....	2,68,669	2,64,559	...	4,110
Stoppages made by the Ex-officio Assessors...	5,37,574	4,94,733	...	42,841
Collection made by the Superintendent of Stamps.	70,197	89,146	18,949	...
	6,10,31,862	6,19,34,711	9,49,800	46,951
		Net	2,02,849	...

II. The increase in the Land Revenue Current Collections is due to the larger demand for the year, and that on account of arrears is attributable partly to the arrears outstanding at the beginning of the Fasli under report having been much larger than those at the commencement of Fasli 1271, and partly to the measures taken for the realization of old arrears. The falling off under Sundry Sources is the result of the abolition of the duty on Arts, Trades and Dealings, which operated during the greater portion of Fasli 1271, the abolition of the 2 per cent Income tax on all incomes less than Rupees 500 per annum, the decrease in the Customs Revenue in consequence of a reduction in the rates of duty, and a large falling off in the Stamp receipts owing to causes already explained.

32. It is satisfactory to observe that in the realization of the amount of Land Revenue, coercive measures were not adopted except to a comparatively small extent. Process was issued against 24,697 defaulters for arrears due from them amounting to Rupees 2,38,820. The estimated value of property attached was Rupees 1,81,692, but the actual value of property sold was only Rupees 44,237. A better season, highly remunerative prices for every description of agricultural produce, and the generally improved condition of the agricultural population, have all tended to these favorable results.

33. The charges of the year amounted to Rupees 66,82,490, or 10.94 per cent on the actual receipts. Compared with Fasli 1271, they show an increase of Rupees 9,87,670.

ITEMS.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Management charges ...	37,14,279	37,57,807	43,528	...
Extra do. ...	19,80,541	29,24,683	9,44,142	...
Total.....	56,94,820	66,82,490	9,87,670	...

II. The increase under the first head is due chiefly to the inclusion for the first time in the accounts of the Fasli under report, of the charges appertaining to the Madras Sea Customs Office. Of the large increase in the amount of extra charges, a sum of Rupees 7,34,892 is in Tanjore, and is on account of upwards of 7½ lacs of Rupees having been paid to the senior widow of His Highness the late Rajah of Tanjore for the mesne profits of the restored Mokhassa villages while under the management of Government. Of the remaining increase a sum of Rupees 1,41,222-12-0 is the payment made to the Zemindar of Nedadavole and Babarzalli, under the Order of Government dated 23rd September 1862, No. 2,066, in full of all demands against Government and against the Ryots for old arrears. In the remaining Districts, the variations do not call for special remark.

34. In obedience to the Orders of Government dated 12th September 1862, No. 1,951, the Board will notice here briefly the results of the management of the Palconda and Hoonjeram Estates in Vizagapatam rented to Messrs. Arbuthnott and Co. in place of the separate report hitherto usually submitted on the subject.

II. Unusually heavy rains are reported to have fallen, which caused much damage to the Irrigation Channels and Tanks. The demand of the year, which amounted to Rupees 1,52,594, or Rupees 1,697 in excess of Fasli 1271 was however fully realized by the Renters, with the exception of a small balance of Rupees 409. The collections made on account of the arrears of former years raise the total receipts of the Renter to Rupees 1,53,133.

III. The sum laid out in Maramut expenditure was only Rupees 1,445-13-1, which is less than the expenditure of Fasli 1271 by Rupees 301. The Board observe that the Collector has failed to call upon the Renters for explanation of the diminished expenditure, and he will be requested now to do so. This point should have been specially noticed by the Collector, not only in reference to the engagements of the renters in that respect, but also because a large outlay seemed called for in the year in consequence of the damages caused by excessive rains to the Irrigation works of the Taluk.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Madras,
22nd February 1864.

LIST OF STATEMENTS
ACCOMPANYING THE
BOARD'S ANNUAL REPORT TO GOVERNMENT,
ON THE
Settlement and Collection of Revenues
OF THE
SEVERAL DISTRICTS OF THE MADRAS PRESIDENCY,
FOR FASLI 1272.

- No. 1. Showing the number of Villages settled and Puttahs issued by Covenanted and Uncovenanted Officers.
- No. 2. Comparative Statement of Prices.
- No. 3. Showing the Ryots' Holdings at the commencement of the Fasli, and the subsequent alterations.
- No. 4. Do. Cultivation and Settlement of the Ryotwar Land Revenue.
- No. 5. Comparative Statement of do.
- No. 6. Showing the particulars of Remissions.
- No. 7. Do. Shavi or crops dried up and the Remissions given.
- No. 8. Do. lands held on Progressive Kowle.
- No. 9. Do. particulars of Sundry Items.
- No. 10. Do. Cultivation and Settlement of Amany villages.
- No. 11. Comparative Statement of the cultivation of Sugar-cane, Cotton, and Indigo.
- No. 12. Showing the extent of Cultivation and Average Assessment per Acre.
- No. 13. Do. Receipts and Sales of Salt.
- A in No. 13. Do. Wastage of Salt.
- No. 14. Do. Financial Results of Salt transactions.
- A in No. 14. Do. duty levied on Salt imported by Sea as well as by Land.
- B in No. 14. Comparative Statement of Salt Charges.
- No. 15. Showing the particulars of the Miscellaneous Items of Land Revenue.
- No. 16. Do. the particulars of the Component Items of Forest Revenue.
- No. 17. Do. Demand of all Sources of Revenue.
- A in No. 17. Comparative Abstract of do.
- No. 18. Showing the Demand Collection and Balance of all Sources of Current Revenue.
- No. 19. Do. the Demand Collection and Balance of Arrears of all Sources of Revenue.
- No. 20. Do. particulars of Arrears of all Sources of Revenue.
- No. 21. Abstract Statement of Demand Collection and Balance of all Sources of Revenue, Current and Arrears.
- No. 22. Showing the extent to which Coercive Process was employed in the collection of Revenue.
- No. 23. Do. Collections and Charges.
- No. 24. Do. actual Revenue and the Charges incurred.
- No. 25. Do. Revenue Collections and Charges from Fasli 1251 to Fasli 1272.
- No. 26. Do. the amount realized by the redemption of Land Tax, &c., in Fasli 1272.

No. 1.—STATEMENT showing the number of VILLAGES SETTLED and PUTTANS ISSUED by COVENANTED and UNCOVENANTED OFFICERS for FASLI 1272.

DISTRICTS.	SETTLED BY COLLECTORS.				SETTLED BY SUB-COLLECTORS.				SETTLED BY ASSISTANT AND DEPUTY COLLECTORS.				SETTLED BY HEAD DEPUTY COLLECTORS.				TOTAL.				LAST FASLI.		
	Number of Villages.		Number of Puttals.		Number of Villages.		Number of Puttals.		Number of Villages.		Number of Puttals.		Number of Villages.		Number of Puttals.		Total.		Number of Villages.		Number of Puttals.		
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21			
1. Ganjam...	2	1,005	18,714	1	145	8,219	...	65	3,454	...	...	...	3	1,215	7,069	23,318	30,387	3	1,173	28,372			
2. Vizagapatam.	5	...	...	...	...	...	1	157	3,299	...	...	...	1	157	314	2,985	3,299	1	150	3,008			
3. Godavery ...	5	592	774	3	295	15,468	...	...	...	1	91	89	9	978	16,215	116	16,331	9	978	1,155			
4. Kistna...	5	413	32,552	4	505	49,185	2	173	9,385	2	220	22,932	11	1,241	21,009	92,445	1,14,054	11	1,356	87,357			
5. Nellore...	5	398	36,150	3	312	21,544	1	39	2,971	...	...	...	9	749	14,236	46,429	60,665	9	765	57,956			
6. Cuddapah ...	3	314	35,133	3	297	41,348	2	190	25,046	3	295	31,158	11	1,096	37,743	94,942	1,32,685	11	1,105	1,27,377			
7. Bellary...	8	1,319	62,548	5	689	44,600	...	...	...	2	327	21,666	15	2,365	20,562	1,08,252	1,28,814	15	2,446	1,24,068			
8. Kurnool...	3	194	21,775	...	...	...	2	138	20,162	4	356	31,208	8	698	34,469	38,576	73,145	8	1,184	71,426			
9. Madras...	3	510	73,591	4	1,215	27,726	...	...	...	...	...	...	7	1,755	82,936	18,381	1,01,317	7	1,765	96,407			
10. North Arcot.	4	1,203	66,913	2	767	44,598	1	288	21,458	2	659	32,377	9	2,917	81,063	84,283	1,65,346	9	2,912	1,54,256			
11. South Arcot.	2	585	72,798	2	776	60,032	2	959	47,151	2	629	55,195	8	2,989	9,549	2,25,630	2,35,179	8	3,062	2,25,630			
12. Tanjore ...	2	...	...	5	2,253	8,228	2	1,360	5,315	2	1,234	26,125	9	4,847	20,394	19,274	33,668	9	4,952	39,762			
13. Trichinopoly.	2	295	33,565	...	...	...	1	396	20,800	2	590	55,967	5	1,281	1,10,332	...	1,10,332	5	1,281	1,06,087			
14. Madras...	2	225	44,467	2	248	32,292	...	...	...	2	316	40,435	6	783	75,114	42,080	1,17,194	6	783	1,07,792			
15. Tinnevely ...	6	697	99,717	3	402	29,659	...	...	...	...	...	...	9	1,099	45,100	81,276	1,29,376	9	1,099	1,32,717			
16. Coimbatore...	5	415	46,677	3	255	53,401	2	278	47,820	3	586	85,945	11	1,534	1,00,314	1,33,899	2,34,243	11	1,534	2,32,263			
17. Salem...	2	307	73,550	3	1,405	57,631	2	719	22,854	2	173	40,159	9	2,604	29,646	1,64,548	1,94,194	9	2,604	1,83,988			
18. North Canara.	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	1,179	2,593		
19. South Canara.	3	727	16,783	...	...	...	2	651	19,782	...	...	...	5	1,278	2,501	34,064	36,565	4	1,086	31,975			
20. Malabar...	5	209	1,05,202	3	134	67,705	...	...	...	2	90	35,430	10	433	17,413	1,90,924	2,08,337	10	433	2,08,337			
Total...	60	9,468	8,40,909	16	9,728	5,62,636	20	5,353	2,49,500	29	5,570	4,78,686	155	30,119	7,26,609	14,04,522	21,31,131	160	31,789	20,22,526			

23

No. 2.—COMPARATIVE STATEMENT

DISTRICTS.	Commutation price converted to Rupees per Madras Garce of 3,200 measures of 120 Rupees weight.		PADDY, per Garce.					
			1st sort.			2nd sort.		
	Wet land.	Dry land.	Average price for 10 years, from Faslis 1262 to 1271.	Fasli 1271.	Fasli 1272.	Average price for 10 years, from Faslis 1262 to 1271.	Fasli 1271.	Fasli 1272.
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam...	...	...	75	103	94	69	101	91
2. Vizagapatam...	...	...	101	133	123	82	121	119
3. Godavery...	...	...	91	132	141	82	124	132
4. Kistna...	...	...	104	145	166	85	135	159
5. Nellore...	83	117	125	158	183	112	144	165
6. Cuddapah...	115	101	143	202	220	129	176	198
7. Bellary...	...	...	122	160	171	117	143	158
8. Kurnool...	...	...	175	161	186	146	150	168
9. Madras...	78	...	126	175	178	114	165	161
10. North Arcot...	85	92	113	173	165	104	164	153
11. South Arcot...	70	70	121	162	149	109	152	135
12. Tanjore...	56	...	109	152	139	90	144	129
13. Trichinopoly...	71	...	125	177	167	114	172	156
14. Madura...	57	...	131	228	187	122	176	179
15. Tinnevely...	77	...	157	199	221	140	163	184
16. Coimbatore...	87	74	163	208	202	148	189	183
17. Salem...	94	90	139	188	163	125	163	147
18. North Canara...	56	...	107	127	...	106	142	...
19. South Canara...	...	...	107	122	144	107	122	144
20. Malabar...	76	59	140	174	181	134	160	171
Average...	...	...	124	166	167	112	150	155

of PRICES for Fasli 1272.

CHOLUM or JAVERY, per Garce.			CUMBU or BAJIRA, per Garce.			RAGGY, per Garce.			HORSE GRAM, per Garce.		
Average price for 10 years, from Faslis 1262 to 1271.	Fasli 1271.	Fasli 1272.	Average price for 10 years, from Faslis 1262 to 1271.	Fasli 1271.	Fasli 1272.	Average price for 10 years, from Faslis 1262 to 1271.	Fasli 1271.	Fasli 1272.	Average price for 10 years, from Faslis 1262 to 1271.	Fasli 1271.	Fasli 1272.
10	11	12	13	14	15	16	17	18	19	20	21
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
120	122	159	110	116	125	95	117	126	112	164	124
107	142	158	92	135	131	96	133	142	113	140	135
100	150	164	78	109	130	92	130	149	123	148	133
137	152	219	105	145	173	111	140	169	128	161	150
147	170	189	102	129	165	127	153	166	165	218	189
167	236	225	159	205	212	152	199	199	180	224	220
147	162	200	147	161	195	133	143	176	161	180	196
116	163	201	158	164	206	139	153	181	170	191	214
160	218	212	156	217	204	166	212	224	214	229	219
151	222	227	144	213	205	142	211	196	172	220	188
148	148	172	142	182	157	141	186	164	190	223	167
141	160	154	115	151	145	112	152	136	178	244	197
156	225	206	148	194	167	139	189	169	171	261	192
119	205	211	119	172	163	122	178	172	152	244	201
165	199	247	158	193	218	151	191	207	206	280	285
181	215	233	144	174	172	155	189	189	185	273	225
158	198	180	141	178	154	146	189	165	159	199	170
...	213	...	...	231	...	...	186	...	...	251	...
...	...	...	...	...	...	147	178	194	199	265	257
235	...	...	244	...	...	188	220	183	213	298	274
140	184	197	130	171	172	134	172	174	168	221	196

No. 3.—STATEMENT showing the Ryots' Holdings at the

DISTRICTS.	RYOTS'					
	DRY.		WET.		GARDEN.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam	89,166	1,12,593	1,61,061	4,63,028	2,054	6,772
2. Vizagapatam ...	12,364	49,384	14,371	1,21,421	40	113
3. Godavery	3,93,161	11,52,993	1,68,113	6,30,181	2,728	15,208
4. Kistna.....	13,07,402	19,08,455	1,54,842	6,34,797	10,355	47,401
5. Nellore... ..	3,97,125	5,37,811	1,25,444	6,56,837	22,000	1,29,305
6. Cuddapah... ..	9,85,913	7,56,213	92,437	6,35,265	45,334	2,78,794
7. Bellary... ..	21,37,022	13,07,663	1,55,280	7,01,453	...	...
8. Kurnool... ..	10,51,518	11,12,038	21,295	1,95,416	14,050	86,775
9. Madras... ..	1,67,895	2,38,557	2,50,871	10,82,496	2,567	10,450
10. North Arcot ...	4,02,489	5,79,073	2,03,109	11,82,059	22	60
11. South Arcot ...	7,44,286	13,83,626	2,68,572	16,14,996	3,715	20,307
12. Tanjore... ..	2,37,455	2,99,308	7,22,995	35,74,170	31,641	1,13,757
13. Trichinopoly ...	4,83,063	9,33,114	1,48,993	6,95,867	39,794	1,12,006
14. Madura... ..	4,99,266	6,62,372	1,33,284	5,65,157	28,430	89,936
15. Tinnevely... ..	10,92,666	7,80,947	1,79,951	18,04,653	17,168	51,436
16. Coimbatore.....	15,65,237	14,42,158	81,266	7,12,174	1,59,448	5,95,214
17. Salem... ..	9,18,333	12,90,744	65,765	4,85,871	14,959	83,911
Total, ...	124,84,391	145,47,049	29,47,649	157,55,841	3,94,305	16,41,445
18. North Canara...	...	...	...	...	...	...
19. South Canara...	...	...	...	...	...	...
20. Malabar... ..	...	...	...	...	...	...
Total.....	1,24,84,391	145,47,049	29,47,649	157,55,841	3,94,305	16,41,445

NOTE.—The holdings brought forward for Tanjore and Tinnevely in Columns 2 to 9 of this Statement will be found to differ from those in Columns 34 to 41 of the similar Statement for Fasli 1271. In the former District it is in consequence of the exclusion from the present Statement of the villages of the late Rajah of Tanjore, which were made over to his senior widow, and in Tinnevely it is owing to actual cultivation having been taken as holdings in the return for Fasli 1271, while in the present Statement the correct holdings are entered.

commencement of, and the subsequent alterations for, Fasli 1272.

HOLDINGS.		DEDUCT LANDS GIVEN UP.							
TOTAL.		DRY.		WET.		GARDEN.		TOTAL.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
8	9	10	11	12	13	14	15	16	17
Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
2,52,281	5,82,393	1,627	2,764	2,518	8,431	52	217	4,197	11,412
26,775	1,70,918	132	451	285	2,319	...	...	417	2,770
5,64,002	17,98,382	80,412	3,51,977	31,973	1,30,522	393	2,586	1,12,778	4,85,085
14,72,599	25,90,653	50,834	51,596	11,108	49,200	245	902	62,187	1,01,698
5,44,569	13,23,953	17,344	17,929	3,659	20,156	611	3,293	21,614	41,378
11,23,714	16,70,272	34,195	20,727	3,468	23,338	1,856	10,254	39,519	54,319
22,92,302	20,09,116	1,31,668	43,617	5,349	21,254	...	...	1,37,017	64,871
10,86,663	13,94,229	35,087	1,06,542	597	32,374	946	19,693	36,630	1,58,609
4,21,333	13,31,503	4,748	6,022	824	2,951	19	95	5,591	9,065
6,05,620	17,61,192	23,067	31,205	3,501	19,010	...	...	26,568	50,215
10,16,573	30,18,929	70,756	1,54,595	4,953	1,53,817	83	586	75,792	3,08,998
9,92,091	39,87,235	1,749	2,261	2,026	13,126	92	458	3,867	15,945
6,71,850	17,40,987	24,250	85,263	242	14,576	91	4,112	24,583	1,03,952
6,60,980	13,17,465	36,433	42,679	685	2,552	507	1,651	37,625	46,882
12,89,785	26,37,036	7,158	5,950	1,094	48,110	223	3,196	8,475	57,256
18,05,951	27,49,546	21,494	18,828	183	1,157	495	1,941	22,172	21,926
9,99,057	18,60,526	32,136	42,024	701	4,265	111	568	32,948	46,857
158,26,345	319,44,335	5,73,090	9,84,530	73,166	5,47,158	5,724	49,553	6,51,980	15,81,241
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
158,26,345	319,44,335	5,73,090	9,84,530	73,166	5,47,158	5,724	49,553	6,51,980	15,81,241

STATEMENT showing the

REMAIN

DISTRICTS.	REMAIN					
	DRY.		WET.		GARDEN.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	18	19	20	21	22	23
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam.....	87,539	1,09,829	1,58,543	4,54,597	2,002	6,555
2. Vizagapatam.....	12,232	48,933	14,086	1,19,102	40	113
3. Godavery.....	3,12,749	8,01,016	1,36,140	4,99,659	2,335	12,622
4. Kistna.....	12,56,568	18,56,859	1,43,734	5,85,597	10,110	46,499
5. Nellore.....	3,79,781	5,19,882	1,21,785	6,36,681	21,389	1,26,012
6. Cuddapah.....	9,51,748	7,35,486	88,969	6,11,927	43,478	2,68,540
7. Bellary.....	20,05,354	12,64,046	1,49,931	6,80,199	...	...
8. Kurnool.....	10,16,431	10,05,496	20,698	1,63,042	13,104	67,082
9. Madras.....	1,63,147	2,32,535	2,50,047	10,79,545	2,548	10,355
10. North Arcot.....	3,79,422	5,47,868	1,99,608	11,63,049	22	60
11. South Arcot.....	6,73,530	12,29,031	2,63,619	14,61,179	3,632	19,721
12. Tanjore.....	2,35,706	2,96,947	7,20,969	35,61,044	31,549	1,13,299
13. Trichinopoly.....	4,58,813	8,47,851	1,48,751	6,81,291	39,703	1,07,893
14. Madura.....	4,62,833	6,19,693	1,32,599	5,62,605	27,923	88,285
15. Tinnevely.....	10,85,508	7,74,997	1,78,857	17,56,543	16,945	48,240
16. Coimbatore.....	15,43,743	14,23,330	81,083	7,11,017	1,58,953	5,93,273
17. Salem.....	8,86,197	12,18,720	65,064	4,81,606	14,848	83,343
Total.....	119,11,301	135,62,519	28,74,483	152,08,683	3,88,581	15,91,892
18. North Canara.....	...	...	...	...	...	...
19. South Canara.....	...	...	...	...	...	...
20. Malabar.....	...	...	...	...	...	...
Total.....	119,11,301	135,62,519	28,74,483	152,08,683	3,88,581	15,91,892

RYOTS' HOLDINGS, &c.—(Continued.)

DER	LANDS TAKEN UP.									
	TOTAL.		DRY.		WET.		GARDEN.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	24	25	26	27	28	29	30	31	32	33
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
2,48,084	5,70,981	5,991	8,242	7,580	21,831	156	413	13,727	30,486	
26,358	1,68,148	30,483	2,002	10,526	7,523	91	.....	41,100	9,525	
4,51,224	13,13,297	29,039	76,063	86,325	2,13,382	787	1,570	1,16,151	2,91,015	
14,10,412	24,88,955	61,717	97,57 2	26,967	1,10,456	314	1,071	88,998	2,09,099	
5,22,955	12,82,575	41,874	54,760	9,884	52,182	1,265	7,427	53,023	1,14,369	
10,84,195	16,15,953	91,039	45,943	5,911	41,090	2,210	17,460	99,160	1,04,498	
21,55,285	19,44,245	2,42,913	1,08,203	9,840	35,512	.....	.....	2,52,753	1,13,715	
10,50,233	12,35,620	66,432	45,398	984	7,318	539	2,292	67,955	55,008	
4,15,742	13,22,435	11,174	13,965	8,298	26,865	133	587	19,605	41,417	
5,79,052	17,10,977	44,843	56,245	7,383	38,019	1	1	52,227	94,265	
9,40,781	27,09,931	1,13,066	1,91,199	10,319	53,352	109	739	1,23,494	2,45,290	
9,88,224	39,71,290	10,118	17,417	7,896	38,333	2,017	6,866	20,031	62,616	
6,47,267	16,37,035	42,648	1,35,211	2,247	21,331	1,296	6,841	46,191	1,63,433	
6,23,355	12,70,583	81,322	94,817	9,164	36,593	2,268	7,253	92,754	1,38,163	
12,81,310	25,79,780	16,174	11,559	3,081	46,632	596	5,530	19,851	63,721	
17,83,779	27,27,620	94,060	75,554	1,573	8,870	1,447	5,328	97,080	89,752	
9,66,109	18,13,669	67,303	80,904	2,109	12,815	188	1,023	69,600	94,742	
151,74,365	303,63,094	10,50,196	11,14,559	2,10,087	7,72,154	13,417	64,401	12,73,700	19,51,114	
.....										
.....										
.....										
151,74,365	303,63,094	10,50,196	11,14,559	2,10,087	7,72,154	13,417	64,401	12,73,700	19,51,114	

STATEMENT showing the

DISTRICTS.	TOTAL			
	DRY.		WET.	
	Extent.	Assessment.	Extent.	Assessment.
	34	35	36	37
	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam.....	93,530	1,18,071	1,66,123	4,76,428
2. Vizagapatam.....	42,715	50,935	24,612	1,26,625
3. Godavery.....	3,41,788	8,77,079	2,22,465	7,13,041
4. Kistna.....	13,18,285	19,54,431	1,70,701	6,96,053
5. Nellore.....	4,21,655	5,74,642	1,31,669	6,88,863
6. Cuddapah.....	10,42,787	7,81,434	94,880	6,53,017
7. Bellary.....	22,48,267	13,72,219	1,59,771	7,15,711
8. Kurnool.....	10,82,863	10,50,894	21,682	1,70,360
9. Madras.....	1,74,321	2,46,500	2,58,345	11,06,410
10. North Arcot.....	4,24,265	6,04,113	2,06,991	12,01,068
11. South Arcot.....	7,86,596	14,20,230	2,73,938	15,14,531
12. Tanjore.....	2,45,824	3,14,364	7,28,865	35,99,377
13. Trichinopoly.....	5,01,461	9,83,062	1,50,998	7,02,672
14. Madura.....	5,44,155	7,14,010	1,41,763	5,99,198
15. Tinnevely.....	11,01,682	7,86,556	1,81,938	18,03,175
16. Coimbatore.....	16,37,803	14,98,884	82,656	7,19,887
17. Salem.....	9,53,500	13,29,624	67,173	4,94,421
Total...	129,61,497	146,77,078	30,84,570	159,80,837
18. North Canara.....	.....	.....	.....	.....
19. South Canara.....	.....	.....	.....	.....
20. Malabar.....	.....	.....	.....	.....
Total...	129,61,497	146,77,078	30,84,570	159,80,837

the Ryots' Holdings, &c.—(Continued.)

HOLDINGS.				WASTE REMITTED.			
GARDEN.		TOTAL.		DRY.		WET.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
38	39	40	41	42	43	44	45
Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
2,158	6,968	2,61,811	6,01,467	.....	.....	.....	.....
131	113	67,458	1,77,673	.....	.....	19	72
3,122	14,192	5,67,375	16,04,312	.....	.....	.....	.....
10,424	47,570	14,99,410	26,98,054	1,285	1,322	3,179	10,659
22,654	1,33,439	5,75,978	13,96,944	203	219	21,605	1,16,867
45,688	2,86,000	11,83,355	17,20,451	872	896	10,592	58,499
.....	.....	24,03,038	20,87,960	7,858	4,197	3,455	14,138
13,643	69,374	11,18,188	12,90,628	851	891	968	8,936
2,631	10,941	4,35,347	13,63,852	26,298	40,721	34,019	1,28,142
23	61	6,31,279	18,05,242	10,768	15,254	20,039	1,05,246
3,741	20,460	10,64,275	29,55,221	8	17	1,517	6,521
33,566	1,20,165	10,08,255	40,33,906	1,888	1,639	4,025	13,309
40,999	1,14,754	6,93,458	18,00,468	.....	.....	.....	.....
30,191	95,538	7,16,109	14,08,746	26,450	26,972	5,528	20,316
17,541	53,770	13,01,161	26,43,501	56,823	35,475	2,209	15,638
1,60,400	5,98,601	18,80,859	28,17,372	6,626	4,141	906	6,183
15,036	84,366	10,35,709	19,08,411	437	613	1,590	8,326
4,01,998	16,56,292	164,48,065	323,14,208	1,40,372	1,32,357	1,09,651	5,12,852
.....							
.....							
.....							
4,01,998	16,56,292	164,48,065	323,14,208	1,40,372	1,32,357	1,09,651	5,12,852

STATEMENT showing the

DISTRICTS.	WASTE REMITTED—(Concluded.)				RE	
	GARDEN.		TOTAL.		DRY.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	46	47	48	49	50	51
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam.....	.....	.....	.....	.....	93,530	1,18,071
2. Vizagapatam.....	.....	.....	19	72	42,715	50,935
3. Godavery.....	.....	.....	.....	.....	3,41,788	8,77,079
4. Kistna.....	.....	.....	4,464	11,981	13,17,000	19,53,109
5. Nellore.....	315	1,929	22,123	1,19,015	4,21,452	5,74,425
6. Cuddapah.....	158	595	11,622	59,990	10,41,915	7,80,538
7. Bellary.....	.....	.....	11,313	18,335	22,40,409	13,68,052
8. Kurnool.....	257	1,008	2,076	10,835	10,82,012	10,50,004
9. Madras.....	.....	.....	60,317	1,68,863	1,48,023	2,05,779
10. North Arcot.....	4	9	30,811	1,20,509	4,13,497	5,88,859
11. South Arcot.....	1	5	1,526	6,543	7,86,588	14,20,213
12. Tanjore.....	10	20	5,923	14,968	2,43,936	3,12,725
13. Trichinopoly.....	.....	.....	.....	.....	5,01,461	9,83,062
14. Madura.....	204	956	32,282	48,244	5,17,705	6,87,038
15. Tinnevely.....	35	223	59,072	51,336	10,44,854	7,51,081
16. Coimbatore.....	16	77	7,548	10,401	16,31,177	14,24,743
17. Salem.....	12	54	2,039	8,993	9,53,063	13,29,011
Total...	1,112	4,876	2,51,135	6,50,082	128,21,125	145,44,724
18. North Canara.....	.....	.....	.....	.....	.....	.....
19. South Canara.....	.....	.....	.....	.....	.....	.....
20. Malabar.....	.....	.....	.....	.....	.....	.....
Total...	1,112	4,876	2,51,135	6,50,082	128,21,125	145,44,724

RYOTS' HOLDINGS, &c.—(Concluded.)

MAINDER.

WET.		GARDEN.		TOTAL.		PARTICULARS.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Actual cultivation.	Waste charged.
52	53	54	55	56	57	58	59
Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Rupees.	Rupees.
1,66,123	4,76,428	2,158	6,968	2,61,811	6,01,467	6,00,188	1,279
24,593	1,26,553	131	113	67,439	1,77,601	1,68,257	9,344
2,22,465	7,13,041	3,122	14,192	5,67,375	16,04,312	13,13,000	2,91,312
1,67,522	6,85,394	10,424	47,570	14,94,946	26,86,073	23,69,170	3,16,903
1,10,064	5,71,996	22,339	1,31,510	5,53,855	12,77,931	11,71,240	1,06,691
84,288	5,94,519	45,530	2,85,405	11,71,733	16,60,462	16,17,729	42,733
1,56,316	7,01,573	...	...	23,96,725	20,69,625	20,28,956	40,669
20,714	1,61,423	13,386	68,366	11,16,112	12,79,793	12,62,619	17,174
2,24,326	9,78,268	2,681	10,941	3,75,030	11,94,988	11,51,346	43,642
1,86,952	10,95,822	19	52	6,00,468	16,84,733	16,38,339	46,394
2,72,421	15,08,010	3,740	20,455	10,62,749	29,48,678	27,79,373	1,69,305
7,24,840	35,86,068	33,556	1,20,145	10,02,332	40,18,938	38,65,878	1,53,060
1,50,998	7,02,672	40,999	1,14,734	6,93,458	18,00,468	17,41,746	58,722
1,36,235	5,78,882	29,887	94,582	6,83,827	13,60,502	13,05,903	54,599
1,79,729	17,87,537	17,506	53,547	12,42,089	25,92,165	23,28,785	2,63,380
81,750	7,13,704	1,60,384	5,98,524	18,73,311	28,06,971	26,47,142	1,59,829
65,583	4,86,095	15,024	84,313	10,33,670	18,99,419	18,84,385	15,034
29,74,919	154,67,985	4,00,886	16,51,417	161,96,930	316,64,126	298,74,056	17,90,070
...	...	...	...	...	...	...	...
...	...	...	...	...	15,10,294	...	...
...	...	...	...	...	18,07,126	...	...
29,74,919	154,67,985	4,00,886	16,51,417	161,96,930	349,81,546	...	...

No. 4.—STATEMENT showing the CULTIVATION and SETTLEMENT of

DISTRICTS.	DRY.		WET.		GARDEN.		To
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.
1	2	3	4	5	6	7	8
	Acres.	Rupces.	Acres.	Rupces.	Acres.	Rupces.	Acres.
1. Ganjam ...	93,530	1,18,071	1,66,123	4,76,428	2,153	6,968	2,61,811
2. Vizagapatam..	42,715	50,935	24,593	1,26,553	131	113	67,439
3. Godavery.....	3,41,788	8,77,079	2,22,465	7,13,041	3,122	14,192	5,67,375
4. Kistna.....	13,17,000	19,53,109	1,67,522	6,85,394	10,424	47,570	14,91,946
5. Nellore.....	4,21,452	5,74,425	1,10,064	5,71,996	22,339	1,31,510	5,53,855
6. Cuddapah..	10,41,915	7,80,538	84,288	5,94,519	45,530	2,85,405	11,71,733
7. Bellary.....	22,40,409	13,68,052	1,56,316	7,01,572	...	...	23,96,725
8. Kurnool.....	10,82,012	10,50,003	20,714	1,61,424	13,386	63,366	11,16,112
9. Madras.....	1,48,023	2,05,779	2,24,326	9,78,268	2,681	10,941	3,75,030
10. North Arcot...	4,13,497	5,83,859	1,86,952	10,95,822	19	52	6,00,468
11. South Arcot...	7,86,588	14,20,213	2,72,421	15,08,010	3,740	20,455	10,62,749
12. Tanjore.....	2,43,936	3,12,724	7,24,840	35,86,068	33,556	1,20,145	10,02,332
13. Trichinopoly...	5,01,461	9,83,062	1,50,998	7,02,672	40,999	1,14,734	6,93,458
14. Madura.....	5,17,705	6,87,038	1,36,235	5,78,883	29,887	94,581	6,83,827
15. Tinnevely.....	10,44,854	7,51,060	1,79,729	17,87,537	17,506	53,548	12,42,089
16. Coimbatore...	16,31,177	14,94,742	81,750	7,13,704	1,60,384	5,98,525	18,73,311
17. Salem.....	9,53,063	13,29,011	65,583	4,86,095	15,023	84,313	10,33,669
Total..	128,21,125	145,44,720	29,74,919	154,67,986	1,00,885	16,51,418	161,96,929
18. North Canara.	...	...	...	...	...	...	...
19. South Canara.	...	...	...	...	...	...	...
20. Malabar ...	...	...	...	...	...	...	...
Total...	128,21,125	145,44,720	29,74,919	154,67,986	1,00,885	16,51,418	161,96,929

the RYOTWAR LAND REVENUE, for Fasli 1272.

TAL.	Second Crop Assessment.	Additional Assessment and Water Tax.	Total.	Deduct Remission as per Statement No. 6.	Remainder.	Add Sun-dry Items as per Statement No. 9.	Total Ryotwar.
Assessment.							
9	10	11	12	13	14	15	16
Rupces.	Rupces.	Rupces.	Rupces.	Rupces.	Rupces.	Rupces.	Rupces.
6,01,467	...	2,456	6,03,923	11,798	5,92,125	17,858	6,09,983
1,77,601	10	588	1,78,199	198	1,78,001	8,080	1,86,081
16,04,312	...	4,90,794	20,95,106	44,467	20,50,639	1,55,879	22,06,518
26,86,073	...	4,208	26,90,281	63,887	26,26,394	1,14,424	27,40,818
12,77,931	5,241	19,446	13,02,618	56,833	12,45,785	69,766	13,15,551
16,60,462	67,832	50,819	17,79,113	28,478	17,50,635	117,004	18,67,639
20,69,624	1,97,426	41,221	23,08,271	1,40,635	21,67,636	2,23,511	23,91,147
12,79,793	29,316	21,576	13,30,685	11,760	13,18,925	20,735	13,39,660
11,94,988	41,627	19,621	12,56,236	2,33,162	10,23,074	1,51,044	11,74,118
16,84,733	42,123	24,494	17,51,350	1,79,601	15,71,749	77,641	16,49,390
29,48,678	38,567	1,08,312	30,95,557	2,88,977	28,06,580	24,189	28,30,769
40,18,937	15,304	61,331	40,95,572	3,488	40,92,084	69,618	41,61,702
18,00,468	1,84,027	859	19,85,354	4,20,445	15,64,939	9,891	15,74,830
13,60,502	48,626	981	14,10,109	18,324	13,91,785	18,121	14,09,906
25,92,165	...	...	25,92,165	1,60,347	24,31,818	6,784	24,38,602
28,06,971	164	192	28,07,327	4,04,457	24,02,870	17,085	24,19,955
18,99,419	546	39,069	19,39,034	3,44,161	15,94,873	15,186	16,10,059
316,64,124	6,70,809	8,85,967	332,20,900	24,10,988	308,09,912	11,16,816	319,26,728
...	...	...	...	...	...	...	...
15,10,294	...	...	15,10,294	1,90,144	13,20,150	...	13,20,150
18,07,126	...	...	18,07,126	21,604	17,85,522	...	17,85,522
349,81,544	6,70,809	8,85,967	365,38,320	26,22,736	339,15,584	11,16,816	350,32,400

DISTRICTS.	DRY.						
	LAND.				ASSESSES		
	Fasli 1271.	Fasli 1272.	Comparison.		Fasli 1271.	Fasli 1272.	Compa
			Increase.	De-crease.			
1	2	3	4	5	6	7	8
	Acres.	Acres.	Acres.	Acres.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	89,166	93,530	4,364	...	1,12,593	1,18,071	5,478
2. Vizagapatam..	12,364	42,715	30,351	...	49,333	50,935	1,552
3. Godavery.....	3,93,161	3,41,788	...	51,373	11,52,993	8,77,079	...
4. Kistna	13,06,970	13,17,000	10,030	...	19,08,068	19,53,109	45,041
5. Nellore.....	3,96,886	4,21,452	24,566	...	5,37,511	5,74,425	36,914
6. Cuddapah.....	9,85,228	10,41,915	56,687	...	7,55,360	7,80,538	25,178
7. Bellary	21,29,894	22,40,409	1,10,515	...	13,02,542	13,68,052	65,510
8. Kurnool	10,51,061	10,82,012	30,951	...	11,11,176	10,50,004	...
9. Madras.....	1,10,653	1,48,023	37,370	...	1,65,826	2,05,779	39,953
10. North Arcot...	3,89,703	4,13,497	23,794	...	5,61,212	5,88,859	27,647
11. South Arcot...	7,43,077	7,86,588	43,511	...	13,81,074	14,20,213	38,239
12. Tanjore.	2,36,281	2,43,936	7,655	...	3,12,427	3,12,724	297
13. Trichinopoly..	4,83,063	5,01,461	18,398	...	9,53,114	9,83,062	49,948
14. Madura... ..	4,64,630	5,17,705	53,075	...	6,26,133	6,87,038	60,905
15. Tinnevelly ...	10,43,802	10,44,854	1,052	...	7,46,888	7,51,080	4,192
16. Coimbatore ...	14,70,783	16,31,177	1,60,394	...	13,65,793	14,94,742	1,28,949
17. Salem	9,17,234	9,53,063	35,779	...	12,89,502	13,29,011	39,509
Total...	122,24,006	128,21,125	6,48,402	51,373	143,12,495	145,44,721	5,69,312
		Net increase.	5,97,119	...	...	Net increase.	2,32,226
18. North Canara.	...	...	...	...	...	...	...
19. South Canara.	...	...	...	...	...	...	...
20. Malabar... ..	...	...	...	...	...	...	...
Total...	...	...	...	...	...	...	...

[illegible]

COMPARATIVE STATEMENT of CULTIVATION and

DISTRICTS.	GARDEN.						
	LAND.				ASSESS		
	Fasli 1271.	Fasli 1272.	Comparison.		Fasli 1271.	Fasli 1272.	Compa
			Increase.	De-crease.			Increase.
18	19	20	21	22	23	24	25
	Acres.	Acres.	Acres.	Acres.	Rupees.	Rupees.	Rupees.
1. Ganjam...	2,054	2,158	104	...	6,772	6,963	196
2. Vizagapatam...	40	131	91	...	114	113	...
3. Godavery...	2,728	3,122	394	...	15,208	14,192	...
4. Kistna...	10,355	10,424	69	...	47,401	47,570	169
5. Nellore...	21,840	22,339	499	...	1,28,353	1,31,511	3,158
6. Cuddapah...	45,174	45,530	356	...	2,78,056	2,85,405	7,349
7. Bellary...	...	...	...	...	...	...	...
8. Kurnool...	13,904	13,386	...	518	85,728	68,366	...
9. Madras...	2,067	2,681	614	...	8,938	10,941	2,003
10. North Arcot...	21	19	...	2	58	52	...
11. South Arcot...	3,711	3,740	29	...	20,289	20,455	166
12. Tanjore...	32,250	33,556	1,306	...	1,18,719	1,20,145	1,426
13. Trichinopoly...	39,794	40,999	1,205	...	1,12,006	1,14,734	2,728
14. Madura...	27,929	29,887	1,958	...	88,407	94,581	6,174
15. Tinnevely...	17,134	17,506	372	...	51,262	53,548	2,286
16. Coimbatore...	1,59,438	1,60,384	946	...	5,95,174	5,98,524	3,350
17. Salem...	14,935	15,023	88	...	83,814	84,313	499
Total...	3,93,374	4,00,885	8,031	520	16,40,299	16,51,418	29,504
	...	Netincrease.	7,511	.....	...	Netincrease.	11,119
18. North Canara...	...	...	...	...	...	...	...
19. South Canara...	...	...	...	...	...	...	...
20. Malabar...	...	...	...	...	...	...	...
Total...	...	...	...	...	...	...	...

25

SETTLEMENT of the RYOTWAR LAND REVENUE, &c.—(Continued).

MENT.	TOTAL.							
	LAND.				ASSESSMENT.			
	Fasli 1271.	Fasli 1272.	Comparison.		Fasli 1271.	Fasli 1272.	Comparison.	
			Increase.	De-crease.			Increase.	Decrease.
26	27	28	29	30	31	32	33	34
Rupees.	Acres.	Acres.	Acres.	Acres.	Rupees.	Rupees.	Rupees.	Rupees.
.....	2,52,281	2,61,811	9,530	...	5,82,393	6,01,467	19,074	.....
1	26,775	67,439	40,664	...	1,50,918	1,77,601	6,683	.....
1,016	5,64,002	5,67,375	3,373	...	17,98,382	16,04,312	.....	1,94,070
.....	14,69,936	14,94,946	25,010	...	25,82,160	26,85,073	1,03,913	.....
.....	5,25,218	5,53,855	28,637	...	12,27,776	12,77,931	50,155	.....
.....	11,08,816	11,71,733	62,917	...	15,91,020	16,60,462	69,442	.....
.....	22,76,785	23,96,725	1,19,940	...	19,66,918	20,69,624	1,02,706	.....
17,362	10,84,761	11,16,112	31,351	...	13,79,640	12,79,793	.....	99,847
.....	3,26,275	3,75,030	48,755	...	11,28,833	11,94,988	66,155	.....
6	5,72,508	6,00,468	27,960	...	16,40,124	16,84,733	44,609	.....
.....	10,11,953	10,62,749	50,796	...	30,09,577	29,48,678	.....	60,899
.....	9,87,726	10,02,332	14,606	...	40,63,351	40,18,937	.....	44,414
.....	6,69,785	6,93,458	23,673	...	17,29,618	18,00,468	70,850	.....
.....	6,03,505	6,83,827	80,322	...	12,00,563	13,60,502	1,59,939	.....
.....	12,38,849	12,42,089	3,240	...	25,89,924	25,92,165	2,241	.....
.....	17,07,683	18,73,311	1,65,628	...	26,48,185	28,06,971	1,58,786	.....
.....	9,93,297	10,33,669	40,372	...	18,34,436	18,99,419	64,983	.....
18,385	154,20,155	161,96,929	7,76,774	...	311,43,818	316,64,124	9,19,536	3,99,230
		Netincrease.	7,76,774			Netincrease.	5,20,306	
.....				...				
.....				...				
.....				...				
.....				...				

COMPARATIVE STATEMENT OF CULTIVATION and

DISTRICTS.	SECOND CROP ASSESSMENT.				ADDITION
	Fasli 1271.	Fasli 1272.	Comparison.		Fasli 1271. .
			Increase.	Decrease.	
35	36	37	38	39	40
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	.....	.....	.....	.....	1,952
2. Vizagapatam.....	.....	10	10	.....	977
3. Godavery.....	.....	.....	.....	.....	2,56,339
4. Kistna.....	.....	.....	.....	.....	13,473
5. Nellore.....	7,117	5,241	.....	1,876	19,088
6. Cuddapah.....	65,208	67,832	2,624	.....	50,643
7. Bellary.....	1,44,752	1,97,426	52,674	.....	28,741
8. Kurnool.....	37,489	29,316	.....	8,173	24,010
9. Madras.....	34,179	41,627	7,448	.....	19,011
10. North Arcot.....	42,070	42,123	53	.....	18,893
11. South Arcot.....	41,063	38,567	.....	2,496	1,06,262
12. Tanjore.....	11,756	15,304	3,548	.....	58,259
13. Trichinopoly.....	1,75,053	1,84,027	8,974	.....	922
14. Madura.....	33,340	48,626	15,286	.....	714
15. Tinnevely.....	.....	.....	.....	.....	11
16. Coimbatore.....	147	164	17	.....	184
17. Salem.....	558	546	.....	12	35,638
Total.....	5,92,732	6,70,809	90,634	12,557	6,35,117
		Net increase.	78,077		
18. North Canara.....	.....	.....	.....	.....	.....
19. South Canara.....	.....	.....	.....	.....	.....
20. Malabar.....	.....	.....	.....	.....	.....
Total.....	.....	.....	.....	.....	.....

SETTLEMENT of the RYOTWAR LAND REVENUE, &c.—(Continued.)

AL ASSESSMENT.			TOTAL ASSESSMENT.			
Fasli 1272.	Comparison.		Fasli 1271.	Fasli 1272.	Comparison.	
	Increase.	Decrease.			Increase.	Decrease.
41	42	43	44	45	46	47
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
2,456	504	.....	5,84,345	6,03,923	19,578	.....
588	.....	389	1,71,895	1,78,199	6,304	.....
4,90,794	2,34,455	.....	20,54,721	20,95,106	40,335	.....
4,208	.....	9,265	25,95,633	26,90,281	94,648	.....
19,446	358	.....	12,53,981	13,02,618	48,637	.....
50,819	176	.....	17,06,871	17,79,113	72,242	.....
41,221	12,480	.....	21,40,411	23,08,271	1,67,860	.....
21,576	.....	2,434	14,41,139	13,30,685	.....	1,10,454
19,621	610	.....	11,82,023	12,56,236	74,213	.....
24,494	5,601	.....	17,01,087	17,51,350	50,263	.....
1,08,312	2,050	.....	31,56,902	30,95,557	.....	61,345
61,331	3,072	.....	41,33,366	40,95,572	.....	37,794
859	.....	63	19,05,593	19,85,354	79,761	.....
981	267	.....	12,34,617	14,10,109	1,75,492	.....
.....	.....	11	25,89,935	25,92,165	2,230	.....
192	8	.....	26,48,516	28,07,327	1,58,811	.....
39,069	3,431	.....	18,70,632	19,39,034	68,402	.....
8,85,967	2,63,012	12,162	323,71,667	332,20,900	10,58,826	2,09,593
Net increase.	2,50,850					
.....	.....	.....	10,74,196	.....	.....	10,74,196
.....	.....	.....	13,17,150	15,10,294	1,93,144	.....
.....	.....	.....	17,78,770	18,07,126	28,356	.....
.....	.....	.....	365,41,783	365,38,320	12,80,326	12,83,789
				Net decrease.		3,463

COMPARATIVE STATEMENT of CULTIVATION and

DISTRICTS.	DEDUCT REMISSIONS.				REMAIN
	Fasli 1271.	Fasli 1272.	Comparison.		Fasli 1271.
			Increase.	Decrease.	
48	49	50	51	52	53
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	9,781	11,798	2,017	.....	5,74,564
2. Vizagapatam.....	208	198	.....	10	1,71,687
3. Godavery... ..	90,000	44,467	.....	45,533	19,64,721
4. Kistna... ..	81,626	63,887	.....	17,739	25,14,007
5. Nellore... ..	67,839	56,833	.....	11,006	11,86,142
6. Cuddapah... ..	27,829	28,478	649	.....	16,79,042
7. Bellary... ..	1,89,983	1,40,635	.....	49,348	19,50,428
8. Kurnool... ..	1,56,199	11,760	.....	1,44,439	12,84,940
9. Madras... ..	1,98,150	2,33,162	35,012	.....	9,83,873
10. North Arcot.....	1,95,427	1,79,601	.....	15,826	15,05,660
11. South Arcot... ..	4,36,929	2,88,977	.....	1,47,952	27,19,973
12. Tanjore.....	38,479	3,488	.....	34,991	40,94,887
13. Trichinopoly.....	3,98,893	4,20,415	21,522	.....	15,06,700
14. Madura.....	64,933	18,324	.....	46,609	11,69,684
15. Tinnevelly... ..	3,05,736	1,60,347	.....	1,45,389	22,84,199
16. Coimbatore.....	5,31,774	4,04,457	.....	1,27,317	21,16,742
17. Salem... ..	3,44,099	3,44,160	62	.....	15,26,533
Total...	31,37,885	24,10,988	59,262	7,86,159	292,33,782
18. North Canara.....	1,95,519	.....	.....	1,95,519	8,78,647
19. South Canara.....	1,41,434	1,90,144	48,710	.....	11,75,716
20. Malabar.....	17,947	21,604	3,657	.....	17,60,823
Total...	34,92,815	26,22,736	1,11,629	9,81,708	330,48,968
			Net decrease	8,70,079	

27

SETTLEMENT of the RYOTWAR LAND REVENUE, &c.—(Continued.)

DER.			ADD SUNDRY ITEMS.			
Fasli 1272.	Comparison.		Fasli 1271.	Fasli 1272.	Comparison.	
	Increase.	Decrease.			Increase.	Decrease.
54	55	56	57	58	59	60
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
5,92,125	17,561	...	18,490	17,858	...	632
1,78,001	6,314	...	7,885	8,080	195	...
20,50,639	85,918	...	1,43,414	1,55,879	12,465	...
26,26,394	1,12,387	...	1,23,677	1,14,424	...	9,253
12,45,785	59,643	...	85,684	69,766	...	15,918
17,50,635	71,593	...	1,19,655	1,17,004	...	2,651
21,67,636	2,17,208	...	1,60,274	2,23,511	63,237	...
13,18,925	33,985	...	72,067	20,735	...	51,332
10,23,074	39,201	...	1,31,853	1,51,044	19,191	...
15,71,749	66,089	...	76,707	77,641	884	...
28,06,580	86,607	...	2,449	24,189	21,740	...
40,92,084	...	2,803	71,825	69,618	...	2,207
15,64,939	58,239	...	720	9,891	9,171	...
13,91,785	2,22,101	...	17,172	18,121	949	...
24,31,818	1,47,619	...	27,398	6,784	...	20,614
24,02,870	2,86,128	...	23,045	17,085	...	5,960
15,94,873	68,340	...	16,275	15,186	...	1,089
308,09,912	15,78,933	2,803	10,98,640	11,16,816	1,27,832	1,09,656
...	...	8,78,647	...	...	...	...
13,20,150	1,44,434	...	...	...	...	...
17,85,522	24,699	...	...	...	...	...
339,15,584	17,48,066	8,81,450	10,98,640	11,16,816	1,27,832	1,09,656
Net increase.	8,66,616			Net increase.	18,176	

COMPARATIVE STATEMENT OF CULTIVATION, &c.—(Concluded.)

DISTRICTS.	GRAND TOTAL.			
	Fasli 1271.	Fasli 1272.	Comparison.	
			Increase.	Decrease.
61	62	63	64	65
	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	5,23,054	6,09,983	16,929	...
2. Vizagapatam.....	1,79,572	1,86,081	6,509	...
3. Godavery.....	21,08,135	22,06,518	98,383	...
4. Kistna.....	26,37,684	27,40,818	1,03,134	...
5. Nellore.....	12,71,826	13,15,551	43,725	...
6. Cuddapah.....	17,98,697	18,67,639	68,942	...
7. Bellary.....	21,10,702	23,91,147	2,80,445	...
8. Kurnool.....	13,57,007	13,39,660	...	17,347
9. Madras.....	11,15,726	11,74,118	58,392	...
10. North Arcot.....	15,82,417	16,49,390	66,973	...
11. South Arcot.....	27,22,422	28,30,769	1,08,347	...
12. Tanjore.....	41,66,712	41,61,702	...	5,010
13. Trichinopoly.....	15,07,420	15,74,820	67,410	...
14. Madura.....	11,86,856	14,09,906	2,23,050	...
15. Tinnevely.....	23,11,597	24,38,602	1,27,005	...
16. Coimbatore.....	21,39,787	24,19,955	2,80,168	...
17. Salem.....	15,42,808	16,10,059	67,251	...
Total.....	303,32,422	319,26,728	16,16,663	22,357
18. North Canara.....	8,78,617	...	...	8,78,617
19. South Canara.....	11,75,716	13,30,150	1,44,434	...
20. Malabar.....	17,60,823	17,85,522	24,699	...
Total.....	341,47,608	350,32,400	17,85,796	9,01,004
		Net increase.	8,84,792	

No. 6.—STATEMENT showing the particulars of REMISSIONS for Fasli 1272.

ITEMS.		Fasli 1271.	Fasli 1272.	Increase.	Decrease.
1		2	3	4	5
Occasional Remissions, or those granted at the Jamabundy with reference to the state of the season.		Rupees.	Rupees.	Rupees.	Rupees.
	1. Shamilat Bunjer, or portion of fields left uncultivated.....	2,79,523	94,516	.....	1,85,007
	2. Shavi or withered crops.....	2,83,613	55,183	.....	2,28,430
	3. Palanushtam, or loss of produce...	20,781	3,018	.....	17,763
	4. Pannyboodthy } or land flooded or	4,452	18,284	1,3832	.....
	5. Payamaly } injured by water.	4,140	1,405	.....	2,735
	6. Kowle Remissions.....	2,63,868	1,70,939	.....	92,929
	7. Teazgari, or Remissions to privileged classes.....	10,311	7,944	.....	2,367
	8. Teerwa Cummee.....	3,22,417	1,59,410	.....	1,63,007
	9. Fussul Cummee, or 2nd crop not cultivated.....	1,40,116	1,42,131	2,016	.....
Fixed Remissions.	10. Miscellaneous Remissions.....	3,22,038	2,47,330	.....	74,708
	Total...	16,51,258	9,00,160	15,848	7,66,946
				Net decrease	7,51,098
Items allowed on the collection, or from the entire Beriz of villages.	1. General Remissions.....	1,48,923	.....	.....	1,48,923
	2. Tarum Cummee.....	9,41,041	9,73,297	32,256	.....
	Total...	10,89,964	9,73,297	32,256	1,48,923
				Net decrease	1,16,667
	1. Share of Shrotriem proceeds.....	94,178	90,638	.....	3,540
	2. Allowance for Heads of Villages and Kurnums, &c.....	6,54,469	6,58,640	4,171	.....
	3. 10 per cent Remissions allowed to Zemindars.....	2,947	.....	.....	2,947
	Total...	7,51,594	7,49,278	4,171	6,487
			Net decrease	.....	2,316
GRAND TOTAL...		34,92,816	26,22,735	51,152	9,21,233
				Net decrease	8,70,081

No. 7.—STATEMENT of SHAVI or Crops dried up, and the REMISSIONS for Fasli 1272.

DISTRICTS.	Number of Villages.	Number of Ryots.	Settlement after deducting general remission at the Jamabundy.	Assessment of the Shavi lands.	Of which remission granted.	Per centage between Cols. 5 and 6.	Per centage between Cols. 4 and 6.
1	2	3	4	5	6	7	8
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	.....	.....	.....	.....	.....	.....	.....
2. Vizagapatam.....	.....	.....	.....	.....	.....	.....	.....
3. Godavery.....	2	29	2,812	678	429	63.37	15.25
4. Kistna.....	20	222	3,277	2,365	1,462	61.84	44.61
5. Nellore.....	49	1,080	28,835	13,614	11,561	85	40
6. Cuddapah.....	22	845	11,470	6,509	2,321	35.6	20.2
7. Bellary.....	.....	.....	.....	.....	.....	.....	.....
8. Kurnool.....	5	104	3,874	1,111	636	57.12	15.7
9. Madras.....	66	280	19,473	1,742	1,742	100	9.0
10. North Arcot.....	541	6,480	1,89,564	37,549	30,090	80	16
11. South Arcot.....	32	357	17,827	2,533	1,636	65	9
12. Tanjore.....	58	200	8,949	588	463	78.7	5.1
13. Trichinopoly.....	1	1	117	13	13	100.0	11.12
14. Madura.....	1	22	44	33	21	63.0	48.0
15. Tinnevely.....	12	103	2,206	1,347	1,347	100.0	61.1
16. Coimbatore.....	14	71	2,732	596	592	99	22
17. Salem.....	55	253	3,491	1,735	1,321	76.0	37.8
18. North Canara.....	.....	.....	.....	.....	.....	.....	.....
19. South Canara.....	.....	.....	.....	.....	.....	.....	.....
20. Malabar.....	.....	.....	.....	.....	.....	.....	.....
Total..	878	10,047	2,91,671	70,413	53,633	76	18
* The Shavi Remissions entered in this Statement for Tanjore appertain only to the field assessed villages. The details of those granted in the other description of villages not having been furnished, they are added here in a lump to make the total correspond with the Shavi Remissions in Statement No. 6.....					1,550		
Total...					55,183		

No. 8.—STATEMENT of LAND held on KOWLE for Fasli 1272.

DISTRICTS.	AS PER LAST YEAR.		DEDUCT.						REMAINDER.	
			Land assessed with full Assessment.		Land abandoned.		Total.			
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rs.	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam...	7,137	10,350	363	731	138	167	501	898	6,636	9,452
2. Vizagapatam..	...	...	...	...	...	...	...	...	...	...
3. Godavery.....	...	...	...	...	...	...	...	...	...	...
4. Kistna.....	36,932	88,315	33,708	69,825	28	158	33,736	69,983	3,196	18,332
5. Nellore.....	7,221	9,400	5,479	7,283	2	3	5,481	7,286	1,740	2,114
6. Cuddapah.....	333	598	238	291	...	...	238	291	95	307
7. Bellary.....	1,27,924	1,71,575	42,975	59,015	212	263	43,187	59,281	84,737	1,12,294
8. Kurnool...	4,276	5,881	2,475	3,481	...	...	2,475	3,481	1,801	2,400
9. Madras.....	3,786	8,081	1,012	2,816	...	...	1,012	2,846	2,774	5,235
10. North Arcot...	...	...	...	...	...	...	...	...	...	...
11. South Arcot...	408	873	...	...	...	...	...	...	408	878
12. Tanjore.....	2,204	8,266	1,926	7,994	4	4	1,930	7,998	274	268
13. Trichinopoly..	79	153	79	153	...	...	79	153	...	...
14. Madura.....	1,125	3,842	295	1,081	3	34	298	1,115	827	2,727
15. Tinnevely.....	2,313	3,868	220	549	...	...	220	549	2,093	3,339
16. Coimbatore....	48,501	45,730	17,419	17,953	216	534	17,635	18,487	30,866	27,303
17. Salem.....	19,631	32,301	10,642	17,700	89	135	10,731	17,835	8,900	14,466
18. South Canara.	...	3,571	...	1,556	...	...	...	1,556	...	2,015
19. Malabar.....	39,009	17,964	1,064	1,327	98	116	1,162	1,467	37,847	16,497
Total...	3,00,879	4,10,853	1,17,893	1,91,785	790	1,441	1,18,683	1,93,226	1,82,194	2,17,627

STATEMENT of LAND held on KOWLE for Fasli 1272.—(Concluded.)

DISTRICTS.	ADD NEW KOWLE IN THIS FASLI.		TOTAL.				DEDUCT.			Net Bez.
	Extent.	Assessment.	Extent.	Assessment.	Add second crop and additional Assessment.	Total.	Remission on ac- count of waste, &c.	Remission on ac- count of Kowle.	Total.	
	12	13	14	15	16	17	18	19	20	21
	Acres.	RS.	Acres.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam... ..	1,697	2,970	8,333	12,422	...	12,422	...	11,631	11,631	791
2. Vizagapatam..	...	...	...	...	...	...	...	...	...	...
3. Godavery	...	...	...	...	...	...	...	...	...	...
4. Kistna... ..	...	...	3,196	18,332	...	18,332	...	3,196	3,196	15,136
5. Nellore.....	...	...	1,740	2,114	...	2,114	...	686	686	1,428
6. Cuddapah.....	52	147	147	454	3	457	...	308	308	149
7. Bellary.....	14,514	16,579	99,251	1,28,873	378	1,29,251	...	1,23,923	1,23,923	5,328
8. Kurnool... ..	1	...	1,802	2,400	...	2,400	...	2,327	2,327	73
9. Madras.....	2,459	3,652	5,233	8,887	37	8,924	...	4,795	4,795	4,129
10. North Arcot...	476	219	476	219	...	219	...	...	...	219
11. South Arcot...	...	...	408	878	...	878	...	751	751	127
12. Tanjore.....	...	...	274	268	...	268	...	86	86	182
13. Trichinopoly..	...	...	...	...	...	...	...	...	...	...
14. Madura.....	12	53	839	2,780	7	2,787	...	1,300	1,300	1,487
15. Tinnevely. ...	...	...	2,093	3,339	69	3,408	...	1,075	1,075	2,333
16. Coimbatore ...	2,229	2,435	33,095	29,738	...	29,738	...	15,283	15,283	14,455
17. Salem... ..	8	14	8,908	14,480	12	14,492	...	3,218	3,218	11,274
18. South Canara.	...	1,998	...	4,013	...	4,013	...	2,360	2,360	1,653
19. Malabar... ..	2,205	2,131	40,052	18,628	...	18,628	...	15,799	15,799	2,829
Total...	23,653	30,198	2,05,847	2,47,825	506	2,48,331	...	1,86,738	1,86,738	61,593

* Deduct amount entirely omitted in the General Statement of Remissions received from Malabar, on which the Board's Return No. 6 is prepared.....

15,799

Remainder agreeing with the amount in the Statement No. 6.....

1,70,939

No. 9.—STATEMENT showing the particulars of SUNDRY ITEMS for Fasli 1272.

NAMES OF ITEMS.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
1	2	3	4	5
	RS.	RS.	RS.	RS.
1. Jody on Sundry Inams...	8,14,859	8,39,108	24,249	...
2. Tax on Trees on unassessed lands...	1,16,579	1,11,925	.....	4,654
3. Marah and Swatantarum payable to Village servants...	1,46,838	1,45,602	.....	1,236
4. Cess for repair of Tanks...	1,768	8,022	6,254	...
5. Other Items...	18,596	12,159	.....	6,437
Total	10,98,640	11,16,816	30,503	12,327
		Net ...	18,176	

N. B.—In consequence of the changes which were made in the classification of items in this return and in Statements 15 and 16, and the transfer to Land Revenue Miscellaneous of several items hitherto credited to Ryotwar Sundry and Sayer, it was deemed necessary to make corresponding transfers in the figures for Fasli 1271 quoted for comparison. Differences will therefore be found between these figures as entered in the present returns and the corresponding Statements of Fasli 1271. For full explanation *vide* para 10 of the report.

No. 10.—STATEMENT showing the Cultivation and Settlement of the AMANY VILLAGES for Fasli 1272.

DISTRICTS.	Number of Villages.	CROPS DIVISIBLE.												MONEY PUTTANS.				GARDEN AND CROPS ASSESSED WITH FIXED MONEY RENT				TOTAL.		Sundry Items.	Total.	Deduct Sundry charges and Inams, &c.	Remainder for the current Fasli.	Last Fasli.	Increase.	Decrease.
		Extent of the cultivation.	Remaining production.	Gross produce.	Deduct Calavassam, &c.	Remaining produce.	Circar share.	Deduct Kurnums, &c.	Remaining Circar share.	Add resumed Malis out of Circar.	Total Circar produce.	Value of the produce shown in Column 13.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.										
1. Nellore	1	171	171	74	5	69	39	39	39	39	225	A.	217	46	245	217	470	85	555	...	555	1,337	...	782						
2. Madras	5	201	201	570	101	469	257	15	212	65	307	1,231	A.	615	...	...	615	9813	739	3,572	11	3,561	5,731	...	2,170					
3. South Arcot	3	30	30	163	2	161	83	...	83	...	83	100	A.	861	17	90	902	3,073	14	3,087	165	2,922	1,160	...	...					
4. Tanjore	12	683	683	9,819	5,049	4,770	4,770	...	4,770	217	4,987	4,241	A.	7	37	559	889	4,837	543	5,330	212	5,118	22,523	...	17,355					
5. Madura	4	432	432	3,301	630	2,671	1,320	169	1,151	167	1,318	4,242	A.	885	493	...	1,267	4,735	66	4,801	292	4,509	7,433	...	2,944					
Total	25	1,517	1,517	13,927	5,817	8,110	6,469	184	6,285	449	6,734	10,042	A.	9,117	4,992	894	3,890	15,928	1,467	17,395	680	16,715	38,204	1,762	23,251					
																									Net	21,489				

No. 11.—COMPARATIVE STATEMENT showing the cultivation of SUGAR-CANE, COTTON, and INDIGO, for Fasli 1272.

DISTRICTS.	SUGAR-CANE.		COTTON.		INDIGO.	
	Fasli 1271.	Fasli 1272.	Fasli 1271.	Fasli 1272.	Fasli 1271.	Fasli 1272.
1	2	3	4	5	6	7
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1. Ganjam.....	3,410	3,105	5,325	5,554	...	2
2. Vizagapatam	3,435	5,277	4,626	11,745	977	2,434
3. Godavery.....	4,415	4,876	7,815	12,008	226	306
4. Kistna.....	...	...	1,05,275	1,25,235	11,962	17,555
5. Nellore.....	15	6	17,425	20,398	20,614	22,407
6. Cuddapah.....	1,979	2,176	34,868	51,610	35,912	40,113
7. Bellary.....	5,644	8,065	2,91,287	3,89,527	2,518	3,417
8. Kurnool.....	335	584	1,39,426	1,52,831	25,351	33,273
9. Madras.....	104	117	1	12	3,075	5,665
10. North Arcot.....	5,313	5,442	23	34	9,164	11,071
11. South Arcot	1,833	2,039	36,603	38,518	57,331	55,077
12. Tanjore.....	445	461	2,153	2,107	2,941	2,731
13. Trichinopoly.....	1,689	1,482	5,953	4,404	993	1,565
14. Madura.....	218	165	72,083	83,681	128	158
15. Tinnevely.....	263	207	1,89,094	2,62,523	353	468
16. Coimbatore.....	1,942	1,596	88,910	1,32,684	...	...
17. Salem.....	1,597	1,531	16,317	16,333	1,891	1,889
18. North Canara.....	2,245	...	...	...	...	...
19. South Canara.....	572	741	...	...	...	...
20. Malabar.....	...	...	...	...	...	...
Total...	35,454	37,870	10,20,184	13,09,234	1,73,436	2,03,131
Government lands.....	21,664	21,539	6,56,792	8,35,508	1,36,492	1,57,425
Inam lands.....	4,005	5,230	2,46,528	3,01,003	24,387	30,116
Zemindary lands.....	9,785	11,101	1,16,864	1,69,723	12,557	15,590

No. 12.—STATEMENT showing the extent of CULTIVATION and

DISTRICTS.	DRY.				
	Extent of Cultivation.	Assessment as per Survey.	Deduct permanent Remission.	Remaining net Beriz.	Average Assessment per Acre.
	2	3	4	5	6
1	Acres.	Rupees.	Rupees.	Rupees.	RS. A. P.
1. Ganjam.....	93,530	1,18,071	...	1,18,071	1 4 2
2. Vizagapatam.....	42,715	50,935	...	50,935	1 3 1
3. Godavery.....	3,41,788	8,77,079	523	8,76,556	2 9 0
4. Kistna.....	13,17,000	19,53,109	18,753	19,34,356	1 7 7
5. Nellore.....	4,21,452	5,93,505	5,183	5,88,322	1 6 4
6. Cuddapah.....	10,41,915	7,80,538	3,383	7,77,155	0 12 0
7. Bellary.....	22,40,409	13,68,052	...	13,68,052	0 9 9
8. Kurnool.....	10,82,012	10,49,943	738	10,49,205	0 15 6
9. Madras.....	1,48,023	2,05,779	133	2,05,641	1 6 3
10. North Arcot.....	4,13,497	5,88,859	...	5,88,859	1 2 11
11. South Arcot.....	7,86,588	21,38,167	7,18,347	14,19,820	1 12 11
12. Tanjore.....	89,791	1,03,369	1,825	1,01,544	1 2 1
13. Trichinopoly.....	5,01,461	9,83,062	79,390	9,03,672	1 12 10
14. Madura.....	5,17,705	6,87,038	...	6,87,038	1 5 3
15. Tinnevely.....	10,44,854	7,51,080	...	7,51,080	0 11 6
16. Coimbatore.....	16,31,177	14,94,742	41,321	14,53,421	0 14 3
17. Salem.....	9,53,063	13,29,011	1,15,096	12,13,915	1 4 4
Total...	1,26,66,980	1,50,72,339	9,84,697	1,40,87,642	1 1 9

AVERAGE ASSESSMENT per Acre, for Fasli 1272.

WET.					GARDEN.		
Extent of Cultivation.	Assessment as per Survey.	Deduct permanent Remission.	Remaining net Beriz.	Average assessment per Acre.	Extent of Cultivation.	Assessment as per Survey.	Deduct permanent Remission.
7	8	9	10	11	12	13	14
Acres.	Rupees.	Rupees.	Rupees.	RS. A. P.	Acres.	Rupees.	Rupees.
1,66,123	4,76,428	.....	4,76,428	2 13 1	2,158	6,968	.....
24,593	1,26,553	.....	1,26,553	5 2 4	131	113	.....
2,22,465	7,13,042	.....	7,13,042	3 3 3	3,122	14,192	.....
1,67,522	6,85,394	.....	6,85,394	4 1 6	10,424	47,570	90
1,10,064	5,77,236	713	5,76,523	5 3 10	22,340	1,31,877	7,772
84,288	5,94,518	11,852	5,82,666	6 14 7	45,530	2,85,405	6,772
1,56,316	7,01,572	.....	7,01,572	4 8 2	.....	.....	.....
20,714	1,61,424	940	1,60,484	7 11 2	13,386	68,426	503
2,24,326	9,78,263	31,392	9,43,876	4 3 4	2,681	10,941	.....
1,86,952	10,95,822	.....	10,95,822	5 13 11	19	52	.....
2,72,421	20,84,122	5,82,016	15,02,106	5 8 3	3,740	53,223	32,768
2,02,021	10,10,481	12,279	9,98,202	4 15 1	5,039	17,175	.....
1,50,998	7,02,672	1,44,059	5,58,613	3 11 2	40,999	1,14,734	5,889
1,36,235	5,78,888	.....	5,78,888	4 4 0	29,887	94,581	.....
1,79,729	17,87,537	.....	17,87,537	9 15 1	17,506	53,548	.....
81,750	7,13,704	79,623	6,34,081	7 12 1	1,60,384	5,98,525	1,04,177
65,582	4,86,095	53,656	4,32,439	6 9 7	15,024	84,313	24,119
24,52,099	1,34,73,754	9,19,530	125,54,224	5 1 11	3,72,370	15,81,943	1,82,090

STATEMENT showing the extent of CULTIVATION, &c.—(Concluded.)

DISTRICTS.	GARDEN—(Concl'd.)		TOTAL.			
	Remaining net Beriz.	Average assessment per Acre.	Extent of Cultivation	Assessment as per Survey.	Deduct permanent Remission.	Remaining net Beriz.
	15	16	17	18	19	20
	Rupees.	rs. A. P.	Acres.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	6,968	3 3 8	2,61,811	6,01,467	.....	6,01,467
2. Vizagapatam ...	113	0 13 10	67,439	1,77,601	.....	1,77,601
3. Godavery	14,192	4 8 9	5,67,375	16,04,313	523	16,03,790
4. Kistna.....	47,480	4 8 10	14,94,946	26,36,073	18,843	26,67,230
5. Nellore.....	1,24,195	5 8 11	5,53,856	13,02,618	13,668	12,88,950
6. Cuddapah.....	2,78,633	6 2 0	11,71,733	16,60,461	22,007	16,38,454
7. Bellary.....	.....	0 0 0	23,96,725	20,69,624	.....	20,69,624
8. Kurnool	67,923	5 0 1	11,16,112	12,79,793	2,181	12,77,612
9. Madras.....	10,941	4 1 3	3,75,030	11,94,988	34,530	11,60,458
10. North Arcot.....	52	2 11 10	6,00,468	16,84,733	.....	16,84,733
11. South Arcot.....	20,455	5 7 8	10,62,749	42,75,512	13,33,131	29,42,381
12. Tanjore.....	17,475	3 7 6	2,96,851	11,31,325	14,104	11,17,221
13. Trichinopoly.....	1,08,845	2 10 5	6,93,453	18,00,468	2,29,338	15,71,130
14. Madura.....	94,581	3 2 8	6,83,827	13,60,502	.....	13,60,502
15. Tinnevelly	53,548	3 0 11	12,42,039	25,92,165	.....	25,92,165
16. Coimbatore	4,94,343	3 1 4	18,73,311	28,06,971	2,25,121	25,81,850
17. Salem	60,194	4 0 1	10,33,669	18,99,419	1,92,871	17,06,548
Total...	13,99,853	3 12 2	154,91,449	3,01,28,033	20,86,317	2,80,41,716

N. B.—The extent of cultivation and assessment in this Return do not in a few cases agree as they ought to do with the entries in Statement No. 4, notwithstanding that the attention of the Collectors had repeatedly been drawn to the subject. The Collectors of the Districts in which the differences are observed will again be instructed to maintain the necessary agreement.

No. 13.—STATEMENT showing the RECEIPTS and SALES of SALT for Fasli 1272.

DISTRICTS.	Balance in hand at the commencement of the Fasli.	QUANTITY RECEIVED IN STORE IN FASLI 1272			Total in- cluding balance.	QUANTITY SOLD DURING THE YEAR.
		Salt manu- factured dur- ing the year.	Gain by mea- surement and confisca- ted Salt, &c.	Total.		Home con- sumption.
1	2	3	4	5	6	7
	I. Ms.	I. Ms.	I. Ms.	I. Ms.	I. Ms.	I. Ms.
1. Ganjam.....	16,36,839	7,28,103	2,081	7,30,184	23,67,023	1,63,193
2. Vizagapatam.....	2,91,593	3,74,183	870	3,75,053	6,66,646	1,95,245
3. Godavery.....	6,30,717	3,51,873	3,094	3,54,967	9,85,684	2,29,191
4. Kistna.....	12,54,105	4,87,128	1,285	4,88,413	17,42,518	2,30,738
5. Nellore.....	15,61,293	10,42,675	1,799	10,44,474	26,05,767	2,33,120
6. Madras.....	21,64,569	14,84,296	12,542	14,96,838	36,61,407	1,54,958
7. South Arcot	6,82,234	4,06,903	1,124	4,08,027	10,90,261	1,34,136
8. Tanjore.....	7,63,930	5,01,712	4,016	5,05,728	12,69,658	4,14,011
9. Madura.....	9,27,809	1,97,528	75	1,97,603	11,25,412	3,23,104
10. Tinnevelly.....	10,71,308	4,02,763	2,531	4,05,299	14,76,607	3,31,821
11. South Canara	2,83,880	3,60,836	367	3,61,203	6,45,083	1,71,214
12. Malabar.....	2,27,071	4,53,187	2,709	4,55,896	6,82,967	3,20,872
Total.....	114,95,348	67,91,192	32,493	68,23,685	183,19,033	29,01,603
Add the balance of North Canara transfer- red to Bombay.....	3,91,705					
Total as per Column 15 of Statement No. 14 for Fasli 1271.....	118,87,053					

STATEMENT showing the RECEIPTS and SALES of SALT, &c.—(Concluded.)

DISTRICTS.	QUANTITY SOLD DURING THE YEAR—(Concl'd.)					Wastage written off under the sanction of Government.	Total.	Balance remaining in store.
	Inland consumption.	Exportation by Sea.		Sold to French Government.	Total.			
		On Government Indent.	On private account.					
	8	9	10	11	12	13	14	15
	I. MS.	I. MS.	I. MS.	I. MS.	I. MS.	I. MS.	I. MS.	I. MS.
1. Ganjam	5,80,047	.....	.....	...	7,43,240	51,179	7,94,419	15,72,604
2. Vizagapatam..	5,721	.....	.....	...	2,00,966	22,566	2,23,532	4,43,114
3. Godavery.....	23,252	.....	8,800	1,440	2,62,683	11,638	2,74,321	7,11,363
4. Kistna.....	3,14,577	.....	3,960	...	5,49,275	56,184	6,05,459	11,37,059
5. Nellore.....	5,76,516	.....	5,160	...	8,14,796	60,436	8,75,232	17,30,535
6. Madras.....	10,45,290	.....	2,49,668	...	14,49,916	29,384	14,79,300	21,82,107
7. South Arcot...	1,57,492	.....	24,480	22,939	3,39,018	18,303	3,57,351	7,32,910
8. Tanjore ...	2,03,972	.....	26,160	13,200	6,57,343	16,155	6,73,498	5,96,160
9. Madura	59,100	.....	2,880	...	3,85,084	25,992	4,11,076	7,14,336
10. Tinnevely. ...	34,995	.....	39,600	...	4,06,416	11,335	4,17,751	10,58,856
11. South Canara.	1,97,265	.....	.....	...	3,68,479	47,129	4,15,608	2,29,475
12. Malabar... ..	1,17,672	.....	.....	3,140	4,41,634	1,196	4,42,880	2,40,087
Total...	33,15,900	.....	3,60,708	40,719	66,18,930	3,51,497	69,70,427	113,43,606

A IN No. 13.—STATEMENT showing the WASTAGE of SALT in the SEVERAL DISTRICTS of this PRESIDENCY, for Fasli 1272.

DISTRICTS.	Contents of the heaps when received.		Out-turn of the heaps when sold.		Wastage.		Centage of the wastage on Column 2.	Value of the wastage of Salt at the prime cost.			Value of the wastage of Salt at the mono- poly price.		
1	2		3		4		5	6			7		
	I. MS.	S.	I. MS.	S.	I. MS.	S.	I. M.	RS.	A.	P.	RS.	A.	P.
1. Ganjam... ..	6,51,302	13	6,02,158	8	49,144	5	7.54	4,371	12	2	73,716	3	4
2. Vizagapatam.	2,14,691	18	2,00,784	30	13,906	28	6.48	761	9	7	20,860	1	1
3. Godavery.....	1,95,746	0	1,84,272	0	11,474	0	5.86	676	5	0	17,211	0	0
4. Kistna..... ..	1,91,510	18	1,80,480	0	11,030	18	5.76	613	8	5	16,544	14	10
5. Nellore..... ..	3,39,160	26	3,32,575	26	6,585	0	1.94	730	8	4	8,654	6	7
6. Madras..... ..	3,63,774	26	3,42,048	3	21,726	22	5.93	2,563	6	10	32,589	13	5
7. South Arcot...	3,67,309	31	3,59,312	35	7,996	36	2.7	858	5	0	11,998	6	0
8. Do. supplied to French Govt.	25,200	0	22,938	39	2,261	1	8.39	290	14	0	290	14	0
9. Tanjore..... ..	2,29,870	20	2,22,798	30	7,071	30	3.76	618	10	5	10,171	3	9
10. Madura... ..	3,78,000	0	3,57,365	4	20,634	36	5.18	1,934	8	6	30,952	5	7
11. Tinnevelly...	2,83,866	10	2,69,258	7	17,628	3	6.14	1,514	14	0	26,443	8	0
12. South Canara.	6,14,244	31	5,86,517	34	*27,726	...	4.51	8,199	2	1	41,590	0	3
13. Malabar... ..	6,43,316	0	6,39,381	12	3,434	27	0.53	1,461	7	6	5,152	0	6
						27							
Total...	45,00,992	23	43,00,371	28	2,00,620	33	4.4	24,534	15	10	2,96,174	13	4

* On sales of salt.....	11,356	15	* 1.35
Wastage on Salt stored.....	6,420	35	1.04
On Salt cleared for transportation.....	9,949	17	1.62
Salt lost in the sea by accident.....	...	...	...
	*27,726	27	4.51

DISTRICTS.	Home consumption.			Inland consumption.			Exportation by Sea.			Sold to French Government.			Total.		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Ganjam.....	2,43,561	10	9	8,51,070	9	6	...	...	...	...	...	...	11,04,632	4	3
2. Vizagapatam...	2,92,868	4	8	8,581	8	0	...	...	...	...	...	...	3,01,449	12	8
3. Godavery... ..	3,42,862	9	11	34,878	0	0	1,320	0	0	72	0	0	3,79,132	9	11
4. Kistna... ..	3,42,237	0	5	4,51,975	8	0	594	0	0	...	...	...	7,94,806	8	5
5. Nellore.....	3,49,679	14	4	8,38,313	14	8	774	0	0	...	...	...	11,88,767	13	0
6. Madras.....	2,29,010	8	4	14,49,309	4	3	37,450	3	3	..	...	...	17,15,769	15	10
7. South Arcot...	2,01,203	11	10	2,36,239	5	0	3,672	0	0	2,951	0	0	4,44,066	0	10
8. Tanjore.....	6,05,123	2	0	2,95,968	6	0	3,924	0	0	1,499	13	1	9,06,515	5	1
9. Madura.....	4,84,655	10	0	88,650	0	0	432	0	0	...	..	...	5,73,737	10	0
10. Tinnevelly.....	4,89,630	15	5	59,692	8	0	5,940	0	0	...	...	...	5,55,263	7	5
11. North Canara.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. South Canara.	2,56,369	2	6	2,95,898	6	7	...	...	...	...	...	...	5,52,267	9	1
13. Malabar... ..	4,80,679	5	1	1,76,238	0	0	...	...	...	1,077	8	0	6,57,994	13	1
Total...	43,17,881	15	3	47,96,815	6	0	54,106	3	3	5,600	5	1	91,74,403	13	7

85

Extra Revenue.			Refunds of Charges.			Total Gross Revenue.		Deduct Charges.			NET REVENUE.						
7			8			9		10			Fasli 1271.			Fasli 1272.			
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
410	12	0	349	4	0	11,05,392	4	3	87,147	7	7	9,08,122	11	9	10,18,244	12	8
181	0	2	3	4	6	3,01,634	1	4	28,083	5	5	2,96,035	13	5	2,73,550	11	11
12,282	11	10	29	2	3	3,91,444	8	0	29,673	7	2	2,34,513	15	5	3,61,771	0	10
31	13	5	231	14	3	7,95,070	4	1	57,225	9	5	6,41,572	12	1	7,37,844	10	8
354	9	1	63	6	8	11,89,185	12	9	1,00,284	2	7	8,37,859	3	9	10,88,901	10	2
970	11	6	493	6	2	17,17,243	1	6	2,76,895	10	0	13,93,444	7	4	14,40,317	7	6
8	2	0	38	11	10	4,44,112	14	8	1,00,666	12	6	3,53,929	5	9	3,43,446	2	2
6	12	7	96	11	8	9,06,618	13	4	74,077	7	8	7,84,960	2	3	8,32,541	5	8
306	3	7	39	1	2	5,74,082	14	9	52,652	8	4	5,38,696	2	6	5,21,430	6	5
530	10	5	15	13	11	5,55,809	15	9	61,813	3	4	4,99,791	13	3	4,93,996	12	5
...	...	...	...	...	...	.....	.....	.....	...	...	...	2,37,758	9	11	...	...	...
3,082	10	8	46	14	9	5,55,397	2	6	1,48,496	7	2	3,53,851	1	1	4,06,900	11	4
2	6	0	...	...	...	6,57,997	3	1	1,57,613	15	1	4,97,664	6	4	5,00,383	4	0
18,177	7	3	1,407	11	2	91,93,989	0	0	11,74,630	0	3	75,78,200	8	10	80,10,358	15	9

A IN No. 14.—STATEMENT showing the DUTY levied on SALT IMPORTED BY SEA as well as BY LAND.

DISTRICTS.	IMPORTED BY SEA.		IMPORTED BY LAND.	
	Quantity.	Duty levied.	Quantity.	Duty levied.
	1	2	3	4
	2	3	4	5
	L. MS.	RS. A. P.	L. MS.	RS. A. P.
Godavery...	8,743	12,021 10 0	.....	.....
South Canara...	.....	.....	.....	.....
Malabar...	.....	.....	.....	.....
Total...	8,743	12,021 10 0	.....	.....

B IN No. 14.—COMPARATIVE STATEMENT of SALT CHARGES in Faslis 1271 and 1272.

ITEMS.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
<i>Charges of Collection.</i>				
Fixed Establishment...	1,81,606	1,78,539	.....	3,067
Preventive do.	685	28,047	27,362	.....
Saderwarid and Contingencies	5,354	6,121	767	.....
Temporary Establishment	15,191	12,813	.....	2,378
Travelling allowance to Officers and Establishment	3,080	3,084	4	.....
Total...	2,05,916	2,28,604	22,688	5,445
<i>Charges for the provision of Salt.</i>				
Hire for measuring Salt...	5,866	8,144	2,278	.....
Canal Toll in Madras...	14,755	18,876	4,121	.....
Purchase of Salt and Manufacturers' share...	7,71,020	7,81,272	10,243	.....
Cost of conveying, storing, and covering heaps	20,033	21,780	1,747	.....
Cost of Export...	24,033	22,429	.....	1,604
Freight on Salt imported	12,918	25,128	12,210	.....
Salt compensation...	20,943	20,808	.....	135
Sundry items...	52,402	47,586	.....	4,816
Total...	9,21,979	9,46,023	24,044	6,555
GRAND TOTAL...	11,27,895	11,74,627	46,732	12,000

No. 15.—STATEMENT showing the particulars of MISCELLANEOUS ITEMS of LAND REVENUE for Fasli 1272.

ITEMS.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
1. Land cultivated but not included in the Jammabundy.....	1,24,021	1,37,732	13,711	.....
2. Concealed cultivation.....	10,493	4,273	.....	6,220
3. Cultivation of unclaimed Inams.	3,023	3,184	156	.....
4. Cultivation of Perumboke lands.	515	8,490	7,975	.....
5. Cultivation of lands belonging to Pagoda where there is no worship.....	4,383	607	.....	3,776
6. Cultivation of Chuttrum Inams.	.....	75	75	.....
7. Grazing Tax.....	2,20,041	2,08,302	.....	11,739
8. Rent of Garden and topes...	19,432	46,859	27,427	.....
9. Inam Tuffrick.....	4,377	6,058	1,681	.....
10. Revenue from reverted Inams...	5,674	5,382	.....	292
11. Collections from Village Service Inams for offices temporarily vacant.....	9,373	14,652	5,279	.....
12. Revenue from sequestered Inams	4,445	4,697	252	.....
13. Do. from Hill villages...	61,654	43,060	.....	18,594
14. Do. from lands on the sides and slopes of Hills.....	.....	3,825	3,825	.....
15. Collections from boundary lands in dispute.....	1,461	2,205	744	.....
16. Collection from lands assessed at favorable rates.....	1,223	11,548	10,325	.....
17. Honey Rent.....	3,609	1,168	0	2,441
18. Wax Rent.....	.....	311	311	.....
19. Chank Rent.....	7,400	7,600	200	.....
20. Chunam Shell Rent.....	.....	5,347	5,347	.....
21. Brick-kiln Rent.....	.....	46	46	.....
22. Diamond mine Rent.....	.....	1,149	1,149	.....
23. Cardamom Rent.....	578	9,000	8,422	.....
24. Rattan and Coray Rent.....	.....	1,784	1,784	.....
25. Rent on Palmira Trees.....	1,45,665	1,41,153	.....	4,512
26. Rent on Soap-nut Trees...	1,105	7,361	6,256	.....
27. Rent on Fruit trees.....	50,896	22,387	.....	28,509
28. Rents of root for drying cloths	7,615	11,179	3,564	.....
29. Rents of medicinal roots.....	.....	126	126	.....
30. Rent of Lime quarries.....	.....	242	242	.....
31. Rent of Padoogay lands or those situated near rivers.....	510	82	.....	428
32. Produce of Fisheries.....	62,575	58,582	.....	3,993
33. Do. of Pearl Fisheries...	1,32,708	.....	.....	1,32,708
34. Produce of Islands situated in rivers.....	6,012	7,362	1,350	.....
35. Sale of Durby grass.....	.....	416	416	.....
36. Cultivation of jungle land newly cleared by burning in South Canara.....	27,716	17,386	.....	8,798
37. Cultivation of dry lands or Huckle cultivation in South Canara	.....	1,532	.....	.....
38. Revenue derived from oil, the produce of Amendi Islands in South Canara.....	48,033	24,191	.....	23,842

No. 15.—STATEMENT showing the particulars of MISCELLANEOUS ITEMS of LAND REVENUE for Fasli 1272. (Concluded).

ITEMS.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
39. Interest on arrears of Land Revenue.....	24,928	32,613	7,685	.....
40. Commission on the sale of distrained property attached for arrears of land revenue.....	428	1,901	1,473	.....
41. Do. on private Estates under Circar management.....	9,622	8,070	.....	1,552
42. Tax on backyards in excess of the limit allowed.....	.....	4,687	4,687	.....
43. Ulugum allowance to village Officers undrawn.....	104	5,498	5,39	.....
44. Revenue Fines.....	32,610	39,558	6,948	.....
45. Savings and Refunds.....	10,436	8,801	.....	1,635
46. Excess Collections over the Demand.....	2,955	3,248	293	.....
47. Water Tax on Zemindari, Inam, &c., lands.....	3,82,034	5,54,929	1,71,895	.....
48. Quit-rent on Bungalows and Gardens.....	20,735	20,476	.....	259
49. Do. and Ground Rent in the Town of Madras.....	83,916	79,634	.....	4,282
50. Fees for Stamping Weights and Measures.....	4,898	.....	.....	4,898
51. Collections from Cochrane's Canal.....	24,188	.....	.....	24,188
52. Other Items.....	1,34,789	1,35,365	576	.....
Total...	16,97,188	17,14,133	2,99,611	2,82,666
		Net.	16,945	

N. B.—It will be observed that items 6, 14, 18, 20 to 22, 24, 29 and 30, 35 and 42 are left blank for Fasli 1271, but this does not imply that no receipts were obtained from them in that year. The particulars of these minor items not being available in consequence of the defective character of the District Returns received in that Fasli, the amount of each item cannot be made out, and consequently it is left blank.

No. 16.—ABSTRACT STATEMENT showing the particulars of the COMPONENT ITEMS of FOREST REVENUE for Fasli 1272.

ITEMS.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Sale of Timber.....	2,47,107	1,09,690	.....	.....
Seigniorage on Timber.....		40,212	.....	.....
Rent of Sandalwood Farm.....		36,024	.....	.....
Sale of smuggled wood.....		1,579	.....	.....
Fines and Forfeitures.....		405	.....	.....
Savings and Refunds.....		100	.....	.....
Other Items.....		5,612	.....	.....
Total...	2,47,107	1,93,622	.....	53,485

No. 17.—STATEMENT showing the DEMAND of all SOURCES of REVENUE for Fasli 1272.

DISTRICTS.	LAND REVENUE.						
	Perma- nently settled.	Jody of Shrotri- em and Inam vil- lages.	Rented villages.	Ryotwar.	Amani or division of pro- duce.	Miscella- neous items.	Forest Revenue.
	2	3	4	5	6	7	8
1	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam ...	4,32,075	12,927	11,348	6,09,983	.....	11,062	741
2. Vizagapatam	9,76,021	2,033	1,25,590	1,86,081	.....	6,587	.....
3. Godavery.....	7,45,534	23,785	...	22,06,518	.....	4,95,499	.....
4. Kistna.....	2,59,577	43,211	11,013	27,40,818	.....	1,15,913	72
5. Nellore.....	4,35,661	76,643	51,166	13,15,551	556	1,48,402	.....
6. Cuddapah.....	.....	35,673	...	18,67,638	.....	61,229	11,405
7. Bellary.....	.....	.....	...	23,91,147	.....	*75,371	.....
8. Kurnool ...	.....	1,07,892	...	13,39,660	.....	36,786	25,886
9. Madras	1,06,523	73,702	21,752	11,74,118	3,561	1,70,951	.....
10. North Arcot.....	5,01,462	19,925	100	16,49,390	.....	27,565	389
11. South Arcot.....	8,636	20,649	...	28,30,769	2,922	32,283	181
12. Tanjore	31,424	92,998	...	41,61,702	5,163	52,445	1,180
13. Trichinopoly	50,089	10,269	...	15,74,830	.....	35,211	.....
14. Madura.....	7,55,973	8,904	...	14,09,906	4,509	33,005	4,920
15. Tinnevely	3,08,047	34,169	...	24,38,602	.....	1,54,354	372
16. Coimbatore	27,691	683	...	24,19,955	.....	97,489	98,145
17. Salem.....	4,47,764	13,976	...	16,10,059	.....	86,597	14,830
18. North Canara.....	.....	.....	...	.....	.....	.....	.....
19. South Canara.....	.....	.....	...	13,20,150	.....	52,767	8,196
20. Malabar	15,000	.....	5,020	17,85,522	.....	20,686	27,305
Total	51,01,487	5,77,439	2,25,989	3,50,32,399	16,716	17,14,133	1,93,622

* This includes collections on account of earth salt.

STATEMENT showing the DEMAND of all

DISTRICTS.	LAND REVENUE.—(Concluded.)				SUNDRY			
	TOTAL.		COMPARISON.		ABKARRY.			INCOME
	Fasli 1271.	Fasli 1272.	Increase.	Decrease.	Ain.	Miscellaneous items.	Total.	Ain.
	9	10	11	12	13	14	15	16
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	10,66,963	10,78,136	11,173	.....	91,900	438	92,338	36,919
2. Vizagapatam ..	12,96,959	12,96,312	.....	647	67,954	71	68,025	82,028
3. Godavery.....	32,35,022	34,71,336	2,36,314	.....	1,32,675	721	1,33,396	66,887
4. Kistna.....	30,15,122	31,70,604	1,55,482	.....	1,02,357	571	1,02,928	45,107
5. Nellore.....	19,49,746	20,27,379	78,233	.....	56,333	153	56,486	74,564
6. Cuddapah ...	18,86,483	19,75,945	89,462	.....	1,22,360	272	1,22,632	50,428
7. Bellary.....	22,17,643	24,66,518	2,48,875	.....	3,89,989	968	3,90,957	1,33,805
8. Kurnool	14,97,883	15,10,224	12,341	.....	1,64,360	178	1,64,538	61,377
9. Madras.....	14,91,070	15,50,607	59,537	.....	9,98,339	3,234	10,01,623	35,119
10. North Arcot...	21,29,961	21,98,771	68,810	.....	2,92,155	1,188	2,93,343	74,306
11. South Arcot...	27,91,938	28,95,440	1,03,502	.....	1,81,500	5	1,81,505	28,883
12. Tanjore.....	43,75,021	43,44,027	.....	30,094	2,88,000	365	2,88,365	83,178
13. Trichinopoly ..	16,19,978	16,70,399	50,421	.....	70,665	55	70,720	24,966
14. Madura.....	19,99,526	22,17,217	2,17,691	.....	95,900	112	96,012	1,06,830
15. Tinnevely ...	29,25,469	29,35,544	10,075	.....	48,500	.....	48,500	68,053
16. Coimbatore ...	23,83,418	26,43,954	2,60,536	.....	1,69,925	627	1,70,552	45,165
17. Salem	21,51,603	21,73,226	21,623	.....	1,91,000	525	1,91,525	49,552
18. North Canara	9,84,382	.....	.....	9,84,382	.....	.....	.....	.....
19. South Canara..	12,62,925	13,81,113	1,18,188	.....	62,920	218	62,438	24,918
20. Malabar	18,09,366	18,53,533	44,167	.....	1,20,316	152	1,20,468	1,20,048
Total	4,20,90,478	4,28,61,785	17,86,430	10,15,123	36,46,448	9,003	36,56,351	12,16,633

Net Increase..... 7,71,307

SOURCES OF REVENUE for Fasli 1272.—(Continued.)

SOURCES OF REVENUE.										
TAX.		MOTURPHA AND DUTY ON ARTS, TRADES, &c.			SALT.			SEA CUSTOMS.		
Miscellaneous items.	Total.	Ain.	Miscellaneous items.	Total.	Ain.	Miscellaneous items.	Total.	Ain.	Miscellaneous items.	Total.
17	18	19	20	21	22	23	24	25	26	27
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
48	36,967	...	...	...	11,04,632	760	11,05,392	39,426	.....	39,426
1	82,029	...	...	...	3,01,450	184	3,01,634	32,963	155	33,118
30	66,417	...	1	1	3,79,132	12,312	3,91,444	48,579	169	48,748
114	45,221	...	59	59	7,94,806	264	7,95,070	7,336	48	7,384
53	74,617	...	2	2	11,88,769	418	11,89,187	765	15	780
50	50,478	...	5	5	.....	.....	.....	.....	.....	.....
81	1,38,886	...	...	...	.....	.....	.....	.....	.....	.....
...	61,377	...	...	...	.....	.....	.....	.....	.....	.....
120	35,239	...	113	113	17,15,770	1,473	17,17,243	11,10,175	8,269	11,18,444
68	74,374	...	...	...	.....	.....	.....	.....	.....	.....
...	28,883	48	54	102	4,44,066	47	4,44,113	43,966	49	44,015
19	83,197	...	...	...	9,06,515	104	9,06,619	2,79,125	390	2,79,515
40	25,006	...	...	...	.....	.....	.....	.....	.....	.....
...	1,06,830	...	...	...	5,73,738	345	5,74,083	33,637	.....	33,637
...	68,053	...	97	97	5,55,263	547	5,55,810	61,546	834	62,380
...	45,165	...	...	...	.....	.....	.....	.....	.....	.....
...	49,552	...	8	8	.....	.....	.....	.....	.....	.....
...		...	...	...						
...	21,918	...	...	...	5,52,268	3,129	5,55,397	49,050	985	50,035
4	1,20,052	...	...	...	6,57,995	2	6,57,997	1,46,224	4,818	1,51,042
628	12,17,261	48	339	387	91,74,404	19,585	91,93,989	18,52,792	15,732	18,68,524

STATEMENT showing the DEMAND of all

DISTRICTS.	SUNDRY SOURCES					
	LAND CUSTOMS.			STAMPS.		
	Ain.	Miscellaneous.	Total.	Ain.	Miscellaneous.	Total.
	28	29	30	31	32	33
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
.....	.....	.....	.....	56,787	4,073	60,860
.....	.....	.....	.....	75,580	5,420	81,000
.....	1,303	136	1,439	88,053	7,818	95,871
.....	.....	.....	.....	54,036	2,508	56,544
.....	.....	.....	.....	41,971	2,587	44,558
.....	.....	.....	.....	68,267	14,772	83,039
.....	.....	.....	.....	87,371	4,718	92,089
.....	.....	.....	.....	42,295	2,302	44,597
.....	.....	.....	.....	1,43,511	2,842	1,46,353
.....	.....	.....	.....	84,009	2,300	86,309
.....	72,865	201	73,066	62,939	4,833	67,772
.....	59,710	79	59,789	2,39,854	18,928	2,58,782
y.....	.....	.....	.....	46,469	1,382	47,851
.....	671	.....	671	1,33,869	5,454	1,39,323
.....	73,654	6	73,660	1,23,215	6,213	1,29,428
p.....	.....	.....	.....	72,388	4,507	76,895
.....	.....	.....	.....	74,410	3,423	77,833
.....						
lara.....	.....	.....	.....	97,666	4,159	1,01,825
ara.....	.....	.....	.....	.....	.....	.....
.....	504	.....	504	3,22,664	11,552	3,34,216
Total.....	2,08,707	422	2,09,129	19,15,354	1,09,791	20,25,145

SOURCES of REVENUE, &c.—(Concluded.)

OF REVENUE.—(Concluded.)

TOTAL SUNDRY SOURCES OF REVENUE.		COMPARISON.		TOTAL LAND AND SUNDRY SOURCES OF REVENUE.			
Fasli 1271.	Fasli 1272.	Increase.	Decrease.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
34	35	36	37	38	39	40	41
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
12,70,420	13,34,983	64,563	.....	23,37,383	24,13,119	75,736	.....
6,03,511	5,65,806	.....	37,705	19,00,470	18,62,118	.....	38,352
7,11,475	7,37,316	25,841	.....	39,46,497	42,08,652	2,62,155	.....
9,87,593	10,07,206	19,613	.....	40,02,715	41,77,810	1,75,095	.....
11,86,324	13,65,630	1,79,306	.....	31,36,070	33,93,609	2,57,539	.....
3,53,414	2,56,155	.....	97,259	22,39,897	22,32,100	.....	7,797
7,00,376	6,21,932	.....	78,444	29,18,019	30,88,450	1,70,431	.....
3,18,915	2,70,512	.....	48,403	18,16,798	17,80,736	.....	36,062
40,21,466	40,19,015	.....	2,451	55,12,536	55,69,622	57,086	.....
3,97,683	4,51,025	56,342	.....	25,27,614	26,52,796	1,25,182	.....
8,91,673	8,39,456	.....	52,217	36,83,611	37,31,896	51,285	.....
19,90,878	18,76,267	.....	1,14,611	63,65,899	62,21,194	.....	1,44,705
1,60,661	1,43,577	.....	17,084	17,80,638	18,13,976	33,338	.....
11,23,180	9,50,556	.....	1,72,624	31,22,706	31,67,773	45,067	.....
9,77,626	9,37,928	.....	39,698	39,03,095	38,73,472	.....	29,623
3,36,990	2,92,612	.....	44,378	27,20,408	29,36,563	2,16,155	.....
3,07,680	3,18,918	11,238	.....	24,59,283	24,92,144	32,861	.....
5,26,487	.....	.....	5,26,487	15,10,869	.....	.....	15,10,869
6,61,720	7,94,613	1,32,893	.....	19,21,615	21,75,726	2,54,081	.....
15,02,445	13,84,279	.....	1,18,166	33,11,812	32,37,812	.....	74,000
190,30,517	181,70,786	4,89,796	1349,527	611,20,995	610,32,571	17,52,984	18,41,408
Net Decrease.....		8,59,731		Net Decrease.....		38,124	

A IN No. 17.—COMPARATIVE ABSTRACT of all SOURCES of REVENUE for Fasli 1272.

ITEMS.		Fasli 1271.	Fasli 1272.	Increase.	Decrease.
1		2	3	4	5
		Rupees.	Rupees.	Rupees.	Rupees.
LAND REVENUE.	Peishcush on Permanently Settled Estates...	51,03,963	51,01,487	.....	2,476
	Jodi of Shrotriem and Inam Villages ...	5,99,848	5,77,439	.....	22,409
	Rented Villages	2,48,917	2,25,989	.....	22,928
	Ryotwar	341,47,608	350,32,399	8,84,791	.....
	Amany or division of produce	38,204	16,716	.....	21,488
	Redemption of Quit-rent on Inams, &c. ...	7,613	.....	.....	7,613
	Miscellaneous Items	16,97,188	17,14,133	16,915	.....
	Forest Revenue	2,47,107	1,93,622	.....	53,485
	Total...	369,86,515	377,60,298	9,01,736	1,27,953
	TOTAL LAND REVENUE...	420,90,478	428,61,785	9,01,736	1,30,429
			Net...	7,71,307	
SUNDRY SOURCES.	Alkarry	34,72,817	36,56,351	1,83,534	.....
	Income Tax	18,22,495	12,17,261	.....	6,05,234
	Moturpha and Duty on Arts and Trades ...	44,528	387	.....	44,141
	Salt	87,06,096	91,93,989	4,87,893	.....
	Sea Customs	19,87,773	18,68,524	.....	1,19,249
	Land Customs	2,58,051	2,09,129	.....	48,922
	Stamps	27,38,757	20,25,145	.....	7,13,612
	TOTAL SUNDRY SOURCES...	190,30,517	181,70,786	6,71,427	15,31,158
			Net...	.....	8,59,731
	TOTAL LAND AND SUNDRY SOURCES.	611,20,995	610,32,571	15,73,163	16,61,587
			Net...	.....	88,424

No. 18.—STATEMENT showing the DEMAND COLLECTION and BALANCE of all SOURCES of CURRENT REVENUE for Fasli 1272.

DISTRICTS.	LAND REVENUE.				
	PERMANENTLY SETTLED ESTATES.				
	Demand.	Collection within the Fasli.	Balance.	Subsequent Collections up to Oct. 1863.	Balance.
1	2	3	4	5	6
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	4,32,075	4,31,494	581	581	.....
2. Vizagapatam... ..	9,76,021	9,69,824	6,197	6,197	.....
3. Godavery... ..	7,45,534	6,85,749	59,785	58,296	1,489
4. Kistna.....	2,59,577	2,34,406	25,171	25,059	112
5. Nellore.....	4,35,661	3,48,645	87,016	86,333	683
6. Cuddapah.....	.....	.....	.....	.....	.....
7. Bellary.....	.....	.....	.....	.....	.....
8. Kurnool.....	.....	.....	.....	.....	.....
9. Madras	1,66,523	81,939	24,584	22,618	1,966
10. North Arcot... ..	5,01,462	3,71,846	1,30,116	1,30,116	.....
11. South Arcot... ..	8,636	7,332	1,304	1,251	53
12. Tanjore.....	31,434	31,434	.....	.....	.....
13. Trichinopoly... ..	50,089	48,000	2,089	1,889	200
14. Madura.....	7,55,973	6,29,038	1,26,935	95,728	31,207
15. Tinnevely.....	3,08,047	2,81,449	26,598	26,598	.....
16. Coimbatore... ..	27,691	27,691	.....	.....	.....
17. Salem.....	4,47,764	4,21,387	26,377	17,793	8,584
18. South Canara... ..	.....	.....	.....	.....	.....
19. Malabar.....	15,000	10,000	5,000	5,000	.....
Total...	51,01,487	45,79,734	5,21,753	4,77,459	44,294

STATEMENT showing the DEMAND COLLECTION and BALANCE

DISTRICTS.	LAND					
	NOT PERMANENTLY SETTLED.					
	Demand.	Collection within the Fasli.	Remis-sion.	Balance.	Subsequent Collections up to Oct. 1863.	Balance.
	7	8	9	10	11	12
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	6,46,062	6,42,908	...	3,151	2,127	1,027
2. Vizagapatam ...	3,20,291	2,58,171	...	62,120	1,885	60,235
3. Godavery.....	27,25,802	25,74,501	...	1,51,301	1,11,019	40,282
4. Kistna... ..	29,11,027	28,77,502	...	33,525	13,795	19,730
5. Nellore.....	15,92,319	15,36,149	...	56,170	44,102	12,068
6. Cuddapah.....	19,75,945	19,15,525	...	60,420	47,417	13,003
7. Bellary.....	24,66,518	23,73,510	276	92,732	72,709	20,023
8. Kurnool... ..	15,10,224	14,91,736	...	18,488	10,911	7,577
9. Madras.....	14,44,084	11,46,255	...	2,97,829	1,81,079	1,16,750
10. North Arcot.....	16,97,309	12,91,461	...	4,05,845	3,35,431	70,414
11. South Arcot.....	28,86,804	26,77,030	...	2,09,774	1,88,648	21,126
12. Tanjore.....	43,13,494	42,77,340	...	36,154	26,550	9,604
13. Trichinopoly.....	16,20,310	15,75,760	...	44,550	41,160	3,390
14. Madura.....	14,61,244	12,39,333	...	2,21,911	2,13,700	8,211
15. Tinnevely	26,27,497	23,48,889	...	2,78,608	2,69,474	9,134
16. Coimbatore... ..	26,16,263	25,03,108	...	1,13,155	1,07,259	5,896
17. Salem... ..	17,25,462	16,96,912	...	28,550	18,901	9,649
18. South Canara ...	13,81,113	13,41,798	...	39,315	39,068	247
19. Malabar... ..	18,33,534	18,10,985	...	27,549	10,259	17,290
Total...	377,60,902	355,78,876	276	21,81,150	17,35,494	4,45,656

of all SOURCES of CURRENT REVENUE for Fasli 1272.—(Continued.)

REVENUE.—(Concluded.)					
TOTAL.					
Demand.	Collection within the Fasli.	Remis-sion.	Balance.	Subsequent Collections up to Oct. 1863.	Balance.
13	14	15	16	17	18
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
10,78,137	10,74,402	...	3,735	2,708	1,027
12,96,312	12,27,995	...	68,317	8,082	60,235
34,71,336	32,60,250	...	2,11,086	1,69,315	41,771
31,70,604	31,11,908	...	58,696	38,854	19,842
20,27,980	18,84,794	...	1,43,186	1,30,435	12,751
19,75,945	19,15,525	...	60,420	47,417	13,003
24,66,518	23,73,510	276	92,732	72,709	20,023
15,10,224	14,91,736	...	18,488	10,911	7,577
15,50,607	12,28,194	...	3,22,413	2,03,697	1,18,716
21,98,771	16,62,810	...	5,35,961	4,65,547	70,414
28,95,440	26,84,362	...	2,11,078	1,89,899	21,179
43,44,928	43,08,774	...	36,154	26,550	9,604
16,70,399	16,23,760	...	46,639	43,049	3,590
22,17,217	18,68,371	...	3,48,846	3,09,428	39,418
29,35,544	26,30,338	...	3,05,206	2,96,072	9,134
26,43,954	25,30,799	...	1,13,155	1,07,259	5,896
21,73,226	21,18,299	...	54,927	36,694	18,233
13,81,113	13,41,798	...	39,315	39,068	247
18,53,534	18,20,985	...	32,549	15,259	17,290
428,61,789	401,58,610	276	27,02,903	22,12,953	4,89,950

STATEMENT showing the DEMAND COLLECTION and BALANCE

DISTRICTS.	SUNDRY SOURCES					
	ABKARRY.					INCOME
	Demand.	Collection within the Fasli.	Balance.	Subsequent Collections up to Oct. 1863.	Balance.	Demand.
	19	20	21	22	23	24
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam...	92,338	83,994	8,344	8,344	.....	86,967
2. Vizagapatam.	68,025	66,819	1,206	1,204	2	82,029
3. Godavery ...	1,33,396	1,13,976	19,420	15,387	4,033	66,417
4. Kistna.....	1,02,928	98,810	4,118	4,118	.....	45,221
5. Nellore... ..	56,486	52,084	4,402	3,886	516	74,617
6. Cuddapah ...	1,22,632	1,11,416	11,216	11,216	.....	50,478
7. Bellary	3,90,957	3,52,587	38,370	38,095	275	1,38,886
8. Kurnool... ..	1,64,538	1,46,474	18,064	16,641	1,423	61,376
9. Madras... ..	10,01,623	9,67,349	34,274	6,441	27,833	35,239
10. North Arcot.	2,93,343	2,50,052	43,291	42,111	1,180	74,374
11. South Arcot.	1,81,505	1,62,374	19,131	19,131	.....	28,883
12. Tanjore... ..	2,88,366	2,81,200	7,166	7,166	.....	88,197
13. Trichinopoly.	70,720	67,525	3,195	3,195	.....	25,005
14. Madura... ..	96,012	65,668	30,344	24,348	5,996	1,06,830
15. Tinnevely ...	48,500	48,500	.....	.....	.....	68,053
16. Coimbatore...	1,70,552	1,49,579	20,973	20,088	885	45,165
17. Salem... ..	1,91,525	1,70,143	21,382	21,382	.....	49,552
18. South Canara.	62,438	56,904	5,534	5,446	88	24,918
19. Malabar... ..	1,20,467	1,17,087	3,380	3,380	.....	1,20,052
Total...	36,56,351	33,62,541	2,93,810	2,51,579	42,231	12,17,259

Income Tax Collections in the Town of Madras...
 Stoppages made by the ex-Officio Assessors as
 per Accountant General's Return... ..

of all SOURCES of CURRENT REVENUE for Fasli 1272—(Continued).

OF REVENUE.—(Continued)

TAX.					MOTURPHA.			
Collections within the Fasli.	Remission.	Balance.	Subsequent Collections up to Oct. 1863.	Balance.	Demand.	Collection within the Fasli.	Balance.	Subsequent Collections up to Oct. 1863.
25	26	27	28	29	30	31	32	33
Rupees.	Rs.	Rupees.	Rupees.	Rs.	Rs.	Rupees.	Rupees.	Rupees.
32,862	...	4,105	3,847	258	...	...	...	...
66,483	16	15,530	15,167	363	...	...	...	...
51,301	...	15,116	14,536	580	1	1	...	...
41,069	...	4,152	3,653	469	59	59	...	...
65,739	...	8,878	6,595	2,283	2	2	...	...
36,637	...	13,841	11,924	1,917	5	5	...	...
1,18,763	...	20,123	18,377	1,746	...	...	...	...
55,730	...	5,646	5,636	10	...	...	...	...
24,047	...	11,192	5,553	5,639	113	88	25	25
33,100	...	41,274	29,837	11,437	...	...	...	...
24,713	...	4,170	3,899	271	102	102	...	...
71,826	...	11,371	11,030	341	...	...	...	...
20,875	...	4,130	3,889	241	...	...	...	...
69,874	...	36,956	30,337	6,619	...	...	...	...
50,454	123	17,476	17,160	316	97	97	...	...
35,449	46	9,670	8,918	752	...	...	...	...
38,054	...	11,498	8,136	3,362	8	8	...	...
22,919	...	1,999	1,951	48	...	...	...	...
83,497	50	36,505	31,758	4,747	...	...	...	...
9,43,392	235	2,73,632	2,32,233	41,399	387	362	25	25

1,62,741

4,94,733

16,00,866

STATEMENT showing the DEMAND COLLECTION and BALANCE

DISTRICTS.	SUNDRY SOURCES			
	SALT.		SEA CUSTOMS.	
	Demand.	Collection within the Fasli.	Demand.	Collection within the Fasli.
	34	35	36	37
	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	11,05,393	11,05,393	39,427	39,427
2. Vizagapatam.....	3,01,634	3,01,634	33,118	33,118
3. Godavery.....	3,91,444	3,91,444	48,748	48,748
4. Kistna.....	7,95,070	7,95,070	7,384	7,334
5. Nellore.....	11,89,186	11,89,186	780	730
6. Cuddapah.....	...	...	...	...
7. Bellary.....	...	...	...	...
8. Kurnool.....	...	...	...	...
9. Madras.....	17,17,243	17,17,243	11,18,444	11,18,444
10. North Arcot.....	...	...	...	...
11. South Arcot.....	4,44,113	4,44,113	44,015	44,015
12. Tanjore.....	9,06,619	9,06,619	2,79,513	2,79,513
13. Trichinopoly.....	...	...	...	...
14. Madura.....	5,74,083	5,74,083	33,637	33,637
15. Tinnevely.....	5,55,810	5,55,810	62,380	62,380
16. Coimbatore.....	...	...	...	...
17. Salem.....	...	...	...	...
18. South Canara.....	5,55,397	5,55,397	50,035	50,035
19. Malabar.....	6,57,997	6,57,997	1,51,042	1,51,042
Total...	91,93,989	91,93,989	18,68,523	18,68,523

of all SOURCES of CURRENT REVENUE for Fasli 1272.—(Continued.)

OF REVENUE.—(Continued.)

LAND CUSTOMS.				STAMPS.		
Demand.	Collection within the Fasli.	Balance.	Subsequent Collections up to October 1863.	Demand.	Collection within the Fasli.	Balance.
38	39.	40	41	42	43	44
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
...	...	...	...	60,859	60,859	...
...	...	...	...	81,000	81,000	...
1,439	1,439	...	...	95,871	95,871	...
...	...	...	...	56,544	56,544	...
...	...	...	...	44,558	44,558	...
...	...	...	...	83,039	83,039	...
...	...	...	...	92,089	92,089	...
...	...	...	...	44,597	44,597	...
...	...	...	...	1,46,353	1,46,353	...
...	...	...	...	86,309	86,309	...
73,066	71,768	1,298	1,298	67,772	67,772	...
59,789	57,793	1,996	1,996	2,58,782	2,58,670	112
...	...	...	...	47,852	47,852	...
671	671	...	...	1,39,323	1,39,323	...
73,660	73,660	...	...	1,29,428	1,29,428	...
...	...	...	...	76,895	76,895	...
...	...	...	...	77,833	77,833	...
...	...	...	...	1,01,825	1,01,825	...
503	503	...	...	3,34,216	3,34,216	...
2,09,128	2,05,834	3,294	3,294	20,25,145	20,25,033	112
Collections made by the Superintendent of Stamps at Madras...				89,146		
				21,14,179		

STATEMENT showing the DEMAND COLLECTION and BALANCE

DISTRICTS.	SUNDRY SOURCES				
	STAMPS.	To			
	Subsequent Collections up to October 1863.	Demand.	Collection within the Fasli.	Remission.	Balance.
	45	46	47	48	49
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	...	13,34,983	13,22,535	...	12,448
2. Vizagapatam...	...	5,65,306	5,49,054	16	16,736
3. Godavery...	...	7,37,316	7,02,780	...	34,536
4. Kistna.....	...	10,07,206	9,98,936	...	8,270
5. Nellore...	...	13,65,629	13,52,350	...	13,279
6. Cuddapah...	...	2,56,154	2,31,097	...	25,057
7. Bellary...	...	6,21,932	5,63,439	...	58,493
8. Kurnool.....	...	2,70,512	2,46,801	...	23,711
9. Madras...	...	40,19,015	39,73,524	...	45,491
10. North Arcot...	...	4,54,026	3,69,461	...	84,565
11. South Arcot...	...	8,39,456	8,14,857	...	24,599
12. Tanjore...	112	18,76,266	18,55,621	...	20,645
13. Trichinopoly...	...	1,43,577	1,36,252	...	7,325
14. Madura...	...	9,50,556	8,83,256	...	67,300
15. Tinnevely...	...	9,37,928	9,20,329	123	17,476
16. Coimbatore...	...	2,92,612	2,61,922	46	30,644
17. Salem.....	...	3,18,918	2,66,038	...	32,880
18. South Canara...	...	7,94,613	7,67,080	...	7,533
19. Malabar...	...	13,84,277	13,44,342	50	39,885
Total...	112	1,81,70,782	1,75,99,674	235	5,70,873

Income Tax Collections in the Town of Madras...
 Stoppages made by the Ex-Officio Assessors as per
 Accountant General's Return.....
 Collections made by the Superintendent of Stamps
 at Madras.....

1,62,741
 4,94,733
 89,146
 1,83,46,294

of all SOURCES of CURRENT REVENUE for Fasli 1272. — (Concluded.)

OF REVENUE.—(Concluded.)

TAL.		GRAND TOTAL.					
Subsequent Collections up to Oct. 1863.	Balance.	Demand.	Collection within the Fasli.	Remissions.	Balance.	Subsequent Collections up to Oct. 1863.	Balance.
50	51	52	53	54	55	56	57
Rupees.	Rupees.	Rupees.	Rupees.		Rupees.	Rupees.	Rupees.
12,190	258	24,13,120	23,96,937	...	16,183	14,897	1,286
16,373	363	18,62,118	17,77,019	16	85,053	24,455	60,598
29,923	4,613	42,08,652	39,63,030	...	2,45,622	1,99,238	46,384
7,801	469	41,77,810	41,10,844	...	66,966	46,655	20,311
10,480	2,799	33,93,609	32,37,144	...	1,56,465	1,40,915	15,550
23,140	1,917	22,32,099	21,46,622	...	85,477	70,557	14,920
56,472	2,021	30,88,450	29,36,949	276	1,51,225	1,29,181	22,044
22,278	1,433	17,80,736	17,38,537	...	42,199	33,189	9,010
12,019	33,472	55,69,622	52,01,718	...	3,67,904	2,15,716	1,52,188
71,918	12,617	26,52,797	20,32,271	...	6,20,526	5,37,495	83,031
24,328	271	37,34,896	34,99,219	...	2,35,677	2,14,227	21,450
20,304	341	62,21,194	61,64,395	...	56,799	46,854	9,945
7,084	241	18,13,976	17,60,012	...	53,964	50,133	3,831
51,635	12,615	31,67,773	27,51,627	...	4,16,146	3,64,113	52,033
17,160	316	33,73,472	35,50,667	123	3,22,682	3,13,232	9,450
29,007	1,637	29,36,566	27,92,721	46	1,43,799	1,36,266	7,533
29,518	3,362	24,92,144	24,04,337	...	87,807	66,212	21,595
7,397	136	21,75,726	21,23,878	...	46,848	46,465	383
35,138	4,747	32,37,811	31,65,327	50	72,434	50,397	22,037
4,87,243	83,630	6,10,32,571	5,77,58,284	511	32,73,776	27,00,196	5,73,580

Income Tax Collections in the Town
 of Madras.....
 Stoppages made by the ex-officio
 Assessors as per Accountant Gen-
 eral's Return.....
 Collections made by the Superinten-
 dent of Stamps at Madras....

1,62,741
 4,94,733
 89,146
 5,85,04,904

No. 19.—STATEMENT showing the DEMAND COLLECTION AND

DISTRICTS.	LAND						
	PERMANENTLY SETTLED.					Not	
	Arrears at the beginning of the Fasli.	Collections within the Fasli.	Remission.	Total.	Balance at the close of the Fasli.	Arrears at the beginning of the Fasli.	Collections within the Fasli.
	1	2	3	4	5	6	7
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	286	286	...	286	...	16,028	12,953
2. Vizagapatam.	1,684	1,684	...	1,684	...	31,253	30,824
3. Godavery....	78,435	64,427	10,537	74,964	3,471	1,92,265	80,160
4. Kistna... ..	25,830	25,752	70	25,822	8	1,77,944	17,956
5. Nellore.....	57,505	57,075	...	57,075	430	1,40,851	1,08,901
6. Cuddapah.....	...	...	...	...	...	93,872	78,899
7. Bellary.....	...	...	...	...	...	1,57,730	1,08,162
8. Kurnool... ..	...	...	...	...	...	26,330	20,948
9. Madras... ..	24,299	23,248	...	23,248	1,051	4,55,909	3,00,925
10. North Arcot...	1,00,687	1,00,687	...	1,00,687	...	3,64,404	3,33,558
11. South Arcot...	1,140	1,134	...	1,134	6	4,15,155	3,91,618
12. Tanjore.....	590	...	...	...	590	1,61,876	42,114
13. Trichinopoly.	889	689	...	689	200	71,375	67,440
14. Madura.....	68,730	67,986	...	67,986	744	1,85,122	1,80,873
15. Tinnevely. ...	19,021	19,021	...	19,021	...	1,80,897	1,57,962
16. Coimbatore...	2,605	2,605	...	2,605	...	2,74,753	2,63,608
17. Salem... ..	40,332	27,766	...	27,766	12,566	38,652	22,803
18. South Canara.	...	...	...	...	...	38,346	33,021
19. Malabar... ..	5,000	5,000	...	5,000	...	29,153	27,389
Total...	4,27,033	3,97,360	10,607	4,07,967	19,066	30,51,915	22,90,114

REVENUE.

PERMANENTLY SETTLED.			TOTAL.				
Remission.	Total.	Balance at the close of the Fasli.	Arrears at the beginning of the Fasli.	Collections within the Fasli.	Remission.	Total.	Balance at the close of the Fasli.
9	10	11	12	13	14	15	16
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
431	13,384	2,644	16,314	13,239	431	13,670	2,644
334	31,158	95	32,937	32,503	334	32,842	95
45,294	1,25,454	66,811	2,70,700	1,44,587	55,331	2,00,418	70,282
1,23,311	1,41,267	36,677	2,03,774	43,708	1,23,381	1,67,089	36,685
16,959	1,25,860	14,991	1,98,356	1,65,976	16,959	1,82,935	15,421
4,038	82,997	10,875	93,872	78,899	4,098	82,997	10,875
24,153	1,32,315	25,415	1,57,730	1,08,162	24,153	1,32,315	25,415
2,197	23,145	3,185	26,330	20,948	2,197	23,145	3,185
22,853	3,23,778	1,32,131	4,30,208	3,24,173	22,853	3,47,026	1,33,182
3,530	3,37,088	27,316	4,65,091	4,34,245	3,530	4,37,775	27,316
3,945	3,95,563	19,592	4,16,295	3,92,752	3,945	3,96,697	19,592
99,090	1,41,904	20,672	1,62,466	42,114	99,090	1,41,204	21,262
1,199	68,629	2,736	72,264	68,129	1,199	69,328	2,936
2,381	1,83,254	1,863	2,53,852	2,48,859	2,381	2,51,240	2,612
2,790	1,60,752	20,145	1,99,918	1,76,983	2,790	1,79,773	20,145
3,149	2,71,757	2,926	2,77,358	2,71,212	3,149	2,74,361	2,997
7,742	30,545	8,107	78,934	50,569	7,742	58,311	20,673
36	38,057	289	38,346	38,021	36	38,057	289
1,282	28,671	432	34,153	32,339	1,282	33,671	432
3,61,774	26,54,888	3,97,027	34,78,943	26,87,474	3,75,381	30,62,833	4,16,093

STATEMENT showing the DEMAND COLLECTION and BALANCE

DISTRICTS.	SUNDRY SOURCES						
	ABKARRY.					INCOME	
	Arrears at the beginning of the Fasli.	Collections within the Fasli	Remission.	Total.	Balance at the close of the Fasli.	Arrears at the beginning of the Fasli.	Collections within the Fasli.
	17	18	19	20	21	22	23
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam...	11,646	11,509	137	11,646	...	3,921	3,735
2. Vizagapatam...	734	734	...	734	...	18,949	18,336
3. Godavery...	10,205	6,159	...	6,159	4,046	36,178	34,614
4. Kistna...	9,130	9,097	33	9,130	...	12,787	12,137
5. Nellore...	6,473	4,116	47	4,163	2,310	15,431	13,573
6. Cuddapah...	11,843	11,843	...	11,843	...	44,186	36,571
7. Bellary...	34,190	34,190	...	34,190	...	40,803	39,476
8. Kurnool...	13,841	13,841	...	13,841	...	30,094	27,866
9. Madras...	9,212	9,190	...	9,190	22	29,898	25,650
10. North Arcot...	35,742	13,898	...	13,898	21,844	42,739	32,141
11. South Arcot...	18,285	18,385	...	18,286	...	31,691	29,732
12. Tanjore...	3,212	3,212	...	3,212	...	27,978	23,637
13. Trichinopoly...	3,701	3,701	...	3,701	...	7,507	7,436
14. Madura...	16,030	13,851	...	13,851	2,179	40,123	37,525
15. Tinnevely...	...	...	...	...	...	36,472	35,955
16. Coimbatore...	16,578	16,578	...	16,578	...	28,216	24,886
17. Salem...	906	906	...	906	...	7,604	7,604
18. South Canara...	2,766	2,766	...	2,766	...	4,366	4,189
19. Malabar...	827	825	2	827	...	40,166	38,707
Total...	2,05,321	1,74,701	219	1,74,920	30,401	4,99,109	4,54,270
Income Tax Collections in the Town of Madras,.....							1,01,318
							5,55,088

of ARREARS of all SOURCES OF REVENUE in Fasli 1272.—(Continued.)

OF REVENUE.							
TAX.			MOTURPHA.				
Remission.	Total.	Balance at the close of the Fasli.	Arrears at the beginning of the Fasli.	Collections within the Fasli.	Remission.	Total.	Balance at the close of the Fasli.
24	25	26	27	28	29	30	31
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
175	3,910	11	530	26	394	420	110
42	18,878	71	186	6	180	186	...
...	34,614	1,564	948	30	745	775	173
195	12,332	455	401	65	13	78	323
...	13,573	1,352	339	31	286	317	22
110	36,681	7,505	1,462	445	579	1,024	438
254	39,730	1,073	3,225	857	1,710	2,567	658
2,191	30,057	37	1,536	80	1,478	1,558	38
...	25,650	4,248	8,056	1,065	2,539	3,604	4,452
...	32,141	10,598	2,792	1,747	297	2,044	748
82	29,814	1,877	414	73	341	414	...
4,341	27,978	...	...	...	...	...	...
43	7,479	28	82	21	48	69	13
2,032	39,557	566	...	...	...	...	...
517	36,472	...	80	...	27	27	53
598	25,484	2,732	84	70	14	81	...
...	7,604	...	3,425	9	3,416	3,425	...
177	4,366	...	441	...	...	...	441
1,459	40,166	...	12	...	12	12	...
12,216	4,66,486	32,633	24,073	4,525	12,079	16,604	7,469

STATEMENT showing the DEMAND COLLECTION and BALANCE

DISTRICTS.	SUNDRY SOURCES						
	SALT.		LAND CUSTOMS.		STAMPS.		TOTAL.
	Arrears at the beginning of the Fasli.	Collections with- in the Fasli.	Arrears at the beginning of the Fasli.	Collections with- in the Fasli.	Arrears at the beginning of the Fasli.	Collections with- in the Fasli.	Arrears at the beginning of the Fasli.
	32	33	34	35	36	37	38
	Rups.	Rups.	Rups.	Rups.	Rups.	Rups.	Rups.
1. Ganjam.....	...	...	...	...	...	...	16,097
2. Vizagapatam.....	...	...	...	...	...	...	19,860
3. Godavery.....	...	...	...	...	...	...	47,331
4. Kistna.....	...	...	...	...	...	...	22,318
5. Nellore.....	...	...	...	...	...	...	22,243
6. Cuddapah.....	...	...	...	...	...	...	57,491
7. Bellary.....	...	...	...	...	...	...	78,218
8. Kurnool.....	...	...	...	...	...	...	45,521
9. Madras.....	...	...	...	...	...	...	47,166
10. North Arcot.....	...	...	...	...	...	...	51,273
11. South Arcot.....	2,649	2,649	...	...	593	593	53,632
12. Tanjore.....	698	698	2,721	2,721	333	333	34,042
13. Trichinopoly.....	...	...	...	...	25	25	11,315
14. Madura.....	...	...	...	...	...	...	56,153
15. Tinnevely.....	...	...	...	...	...	...	56,552
16. Coimbatore.....	...	...	...	...	...	...	44,878
17. Salem.....	...	...	...	...	...	...	11,935
18. South Canara.....	...	...	...	...	...	...	75,73
19. Malabar.....	...	...	...	...	...	...	41,005
Total.....	3,347	3,347	2,721	2,721	951	951	7,35,322

Income Tax Collections in the Town of Madras.....

Add.
Balance of North Canara transferred to Bombay... ..
Difference of Balance given by the Collector of North Arcot in the last year's Return and in that for Fasli 1273 former being declared to be incorrect in consequence of the demand not having been finally settled at the time...

Deduct.
Difference in Tinnevely in consequence of certain sum which ought to have been carried to the head of deposit erroneously credited in the former Fasli to Ryotwar... ..
Total agreeing with the total of columns 32 and 49 of Statements 15 and 19 of Fasli 1271.. ..

OF ARREARS of all SOURCES OF REVENUE in Fasli 1272.—(Concluded.)

OF REVENUE.

SUNDRY SOURCES.				TOTAL LAND AND SUNDRY SOURCES.				
Collections with- in the Fasli.	Remission.	Total.	Balance at the close of the Fasli.	Arrears at the beginning of the Fasli.	Collections with- in the Fasli.	Remission.	Total.	Balance at the close of the Fasli.
39	40	41	42	43	44	45	46	47
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
15,270	706	15,976	121	32,411	28,509	1,137	29,646	2,765
19,576	222	19,798	71	52,806	52,084	556	52,640	166
40,803	745	41,548	5,783	3,18,031	1,85,390	56,576	2,41,966	76,065
21,299	241	21,540	778	2,26,092	65,007	1,23,622	1,88,629	37,463
17,720	333	18,053	4,190	2,20,599	1,83,697	17,291	2,00,988	19,611
48,859	689	49,548	7,943	1,51,363	1,27,758	4,787	1,32,545	18,818
74,523	1,964	76,487	1,731	2,35,948	1,82,685	26,117	2,08,802	27,146
41,787	3,669	45,456	75	71,861	62,735	5,866	68,601	3,260
35,905	2,539	38,444	8,722	5,27,374	3,60,078	25,392	3,85,470	1,41,904
47,786	297	48,083	33,190	5,46,364	4,82,031	3,827	4,85,858	60,506
51,332	423	51,755	1,877	4,69,927	4,44,084	4,368	4,48,452	21,475
30,601	4,341	34,942	...	1,97,408	72,715	1,03,431	1,76,146	21,262
11,183	91	11,274	41	83,579	79,312	1,290	80,632	2,977
51,376	2,032	53,408	2,745	3,10,005	3,00,235	4,413	3,04,648	5,357
35,955	544	36,499	53	2,36,470	2,12,938	3,334	2,16,272	20,198
41,534	612	42,146	2,732	3,22,236	3,12,746	3,762	3,16,508	5,728
8,519	3,416	11,935	...	90,919	59,088	11,158	70,246	20,678
6,955	177	7,132	441	45,919	44,976	213	45,189	730
39,532	1,473	41,005	...	75,158	71,921	2,755	74,676	482
6,40,515	24,514	6,65,029	70,493	42,14,470	33,27,989	3,99,895	37,27,884	4,86,586
1,01,818					1,01,818			
7,42,333								
Income Tax Collection in the Town of Madras.								
that in the	4,57,192							
...	1,970							
...								
having been								
...								
...								
...								

4,59,162
46,73,632
1,965
46,71,667

DISTRICTS.	PERMANENTLY SETTLED.					NOT PERMANENTLY SET				
	Balance at the close of Fasli 1272.	Subsequent Collections and Remissions up to October 1863.	BALANCE.			Balance at the close of Fasli 1272.	Subsequent Collections and Remissions up to October 1863.	BAL.		
			Recoverable and doubtful.	Irrecoverable, now proposed for remission.	Total.			Recoverable and doubtful.	Irrecoverable, now proposed for Remission.	Total.
1	2	3	4	5	6	7	8	9	10	
	RS.	RS.	RS.	RS. A. P.	RS.	RS.	RS.	RS.	RS. A. P.	
1. Ganjam...	...	...	...	...	...	2,644	87	618	1,938 13 6	
2. Vizagapatam...	...	...	...	...	...	95	...	...	94 14 6	
3. Godavery.....	3,471	68	2,089	1,313 9 10	3,403	66,811	2,685	48,089	16,037 2 4	
4. Kistna.....	8	8	...	...	...	36,677	1,730	27,195	7,752 2 0	
5. Nellore.....	430	430	...	...	...	14,991	1,388	9,625	3,978 13 5	
6. Cuddapah.....	...	...	...	...	...	10,875	1,189	5,523	4,162 9 2	
7. Bellary.....	...	...	...	...	...	25,415	3,105	8,567	13,742 15 9	
8. Kurnool...	...	...	...	...	...	3,185	339	611	2,235 3 8	
9. Madras.....	1,051	1,023	28	...	28	1,32,131	10,587	83,595	37,948 13 10	
10. North Arcot...	...	...	...	...	...	27,316	3,690	16,092	0 7 533 12 1	
11. South Arcot...	6	6	...	...	...	19,592	2,154	11,409	6,028 13 10	
12. Tanjore.....	590	...	590	...	590	20,672	518	19,613	540 14 4	
13. Trichinopoly...	200	...	200	...	200	2,736	422	960	1,352 11 6	
14. Madura...	744	569	175	...	175	1,868	41	1,614	212 13 0	
15. Tinnevely.....	...	...	...	...	...	20,145	1,339	16,824	1,982 0 11	
16. Coimbatore...	...	...	...	...	...	2,996	494	2,422	79 11 9	
17. Salem...	12,566	9,395	3,171	...	3,171	8,107	300	3,431	4,375 15 0	
18. South Canara...	...	...	...	...	...	289	1	208	89 5 3	
19. Malabar...	...	...	...	...	...	483	116	34	332 10 6	
Total...	19,066	11,499	6,253	1,313 9 10	7,567	3,97,028	30,185	2,56,430	1,10,412 4 4	

TLED.		ABKARRY.					INCOME TAX.					MOTURPHA				
ANCE.		Balance at the close of Fasli 1272.	Subsequent Collections and Remissions up to October 1863.	BALANCE.			Balance at the close of Fasli 1272.	Subsequent Collections and Remissions up to October 1863.	BALANCE.			Balance at the close of Fasli 1272.	Subsequent Collections and Remissions up to October 1863.			
Total.				Recoverable and doubtful.	Irrecoverable, now proposed for Re-mission.	Total.			Recoverable and doubtful.	Irrecoverable, now proposed for Re-mission.	Total.					
11	12	13	14	15		16	17	18	19	20		21	22	23		
RS.	RS.	RS.	RS.	RS.	A.	P.	RS.	RS.	RS.	RS.	A.	P.	RS.	RS.		
2,557	...	...	...	...	...	...	...	11	11	...	...	...	...	110	...	
95	...	...	...	...	...	...	...	71	...	71	...	...	71	...	...	
64,126	4,040	414	3,632	...	...	...	3,632	1,564	1,363	201	...	...	201	174	...	
34,947	...	...	...	...	...	...	...	455	87	368	...	...	368	323	...	
13,603	2,310	7	195	2,108	2	0	2,303	1,857	555	1,302	...	...	1,302	22	4	
9,686	...	...	...	...	...	...	...	7,505	5,774	1,622	108	14	0	1,731	438	32
22,310	...	...	...	...	...	...	...	1,073	35	46	992	1	5	1,038	658	4
2,846	...	...	...	...	...	...	...	37	...	19	17	11	2	37	38	2
1,21,544	22	...	22	...	...	...	22	4,248	1,115	3,133	...	...	3,133	4,452	139	
23,626	21,844	11,332	416	10,095	14	4	10,512	10,598	901	9,697	...	...	9,697	748	33	
17,438	...	...	...	...	...	...	...	1,877	1,041	760	75	14	10	886	...	...
20,154	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2,314	...	...	...	...	...	...	...	28	...	28	...	...	28	13	...	...
1,827	2,179	2,151	...	27	14	8	28	566	476	90	...	...	90	...	...	...
18,806	...	...	...	...	...	...	...	...	...	...	...	...	...	53	17	...
2,502	...	...	...	...	...	...	...	2,732	1,314	1,418	...	...	1,418	...	...	...
7,807	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
288	...	...	...	...	...	...	...	...	...	...	...	...	...	441	...	...
367	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3,66,843	30,401	13,904	4,265	12,231	15	0	16,497	32,622	12,672	13,755	1,194	9	5	16,950	7,470	231

STATEMENT showing the PARTICULARS of ARREARS of ALL SOURCES of REVENUE. — (Concluded.)

DISTRICTS.	MOTURPHA.			TOTAL.						
	BALANCE.		Total.	Balance at the close of Fasli 1272.	Subsequent Collections and Remissions up to October 1863.	Recoverable and doubtful.	BALANCE.			Total.
	Irrecoverable, now proposed for Re-mission.						Irrecoverable, now proposed for Re-mission.			
	24	25		26	27	28	29			30
	RS.	A. P.	RS.	RS.	RS.	RS.	RS.	A. P.	RS.	
1. Ganjam.....	110	0 0	110	2,765	98	618	2,048	13 6	2,667	
2. Vizagapatam ...	...	...	...	166	...	71	94	14 6	166	
3. Godavery....	173	8 6	174	76,066	4,530	54,011	17,524	4 8	71,536	
4. Kistna....	322	12 8	323	37,463	1,825	27,563	8,074	14 8	35,638	
5. Nellore...	18	0 0	18	19,610	2,385	11,121	6,104	15 5	17,225	
6. Cuddapah...	406	0 0	406	18,818	6,995	7,146	4,677	7 2	11,823	
7. Bellary....	654	0 0	654	27,146	3,144	8,613	15,389	1 2	24,002	
8. Karnool.....	36	7 8	36	3,260	341	630	2,289	6 6	2,919	
9. Madras...	4,313	0 0	4,313	1,41,904	12,864	86,773	42,261	13 10	1,29,040	
10. North Arcot ...	715	0 0	715	60,506	15,956	26,205	18,344	10 5	44,550	
11. South Arcot ...	...	...	...	21,475	3,201	12,169	6,104	12 8	18,274	
12. Tanjore....	...	...	...	21,262	518	20,203	510	14 4	20,744	
13. Trichinopoly ..	13	5 6	13	2,977	422	1,183	1,367	1 0	2,555	
14. Madura.....	...	...	...	5,357	3,237	1,879	240	11 8	2,120	
15. Tannevelly....	36	0 0	36	20,198	1,355	16,824	2,018	0 11	18,842	
16. Coimbatore.....	...	...	...	5,723	1,808	3,840	79	11 9	3,920	
17. Salem	...	...	...	20,673	9,695	6,602	4,375	15 0	10,978	
18. South Canara...	440	11 3	441	730	1	203	521	0 6	729	
19. Malabar	...	...	...	483	116	34	332	10 6	367	
Total...	7,238	15 7	7,239	4,86,587	68,492	2,85,703	1,32,391	4 2	4,18,095	

No. 21.—ABSTRACT STATEMENT showing the DEMAND COLLECTION AND BALANCE of ALL SOURCES of REVENUE, CURRENT and ARREARS of the whole Presidency for Fasli 1272.

ITEMS.	DEMAND.			COLLECTION.			Total Collec-tions in the last Fasli.			REMITTED WITHIN THE Fasli.			Total Collec-tions and Remissions.	
	Current.	Arrears.	Total.	Current.	Arrears.	Total.	8	9	10	11	Current.	Arrears.	Total.	Total.
1. Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Peischush...	51,01,487	4,27,033	55,28,520	45,79,734	3,97,360	49,77,094	51,76,659	...	10,607	49,87,701	...	10,607	49,87,701	...
Ryotwar, &c....	3,77,60,302	30,51,915	4,08,12,217	3,55,78,876	22,90,114	3,78,68,990	3,60,37,707	276	3,64,774	3,82,34,040	...	3,64,774	3,82,34,040	...
Total...	4,28,61,789	34,78,948	4,63,40,737	4,01,58,610	26,87,474	4,28,46,084	4,12,14,336	276	3,75,381	4,32,21,741	...	3,75,381	4,32,21,741	...
Sundry Sources.														
Abkary.....	36,56,351	2,05,321	38,61,672	33,02,541	1,74,701	35,37,242	34,21,771	...	219	35,37,461	...	219	35,37,461	...
Moturpha....	387	24,073	24,460	362	4,325	4,687	1,25,008	...	12,079	16,966	...	12,079	16,966	...
Income Tax....	12,17,259	4,99,109	17,16,368	9,43,392	4,54,270	13,97,662	17,00,367	235	12,216	14,10,113	...	12,216	14,10,113	...
Salt.....	91,93,989	3,347	91,97,336	91,93,989	3,347	91,97,336	87,00,422	...	...	91,97,336	...	...	91,97,336	...
Sea Customs...	18,68,523	...	18,68,523	18,68,523	...	18,68,523	19,87,632	...	...	18,68,523	...	...	18,68,523	...
Land Customs...	2,09,128	2,721	2,11,849	2,05,834	2,721	2,08,555	2,61,511	...	...	2,08,555	...	...	2,08,555	...
Stamps.....	20,25,145	951	20,26,096	20,25,033	951	20,25,984	27,44,325	...	...	20,25,984	...	...	20,25,984	...
Total...	1,81,70,782	7,35,522	1,89,06,304	1,75,99,674	6,40,515	1,82,40,189	1,89,41,086	235	24,514	1,82,64,938	...	24,514	1,82,64,938	...
Total Land and Sundry...	6,10,32,571	42,14,470	6,52,47,041	5,77,58,284	33,27,989	6,10,86,273	6,01,55,422	511	3,99,895	6,14,86,679	...	3,99,895	6,14,86,679	...
Income Tax Collections in the Town of Madras.....														
Stoppages made by the ex-officio Assessors as per Accountant General's Return.....				1,62,741	1,01,818	2,64,559	2,68,669							
Collections made by the Superintendent of Stamps at Madras.....				4,91,733	...	4,94,733	5,37,574							
Grand Total...				89,146	...	89,146	70,197							
				5,85,04,904	34,29,807	6,19,34,711	610,31,862							

ABSTRACT STATEMENT showing the DEMAND COLLECTION AND BALANCE, &c. — (Concluded).

• ITEMS.	BALANCE AT THE CLOSE OF FASLI.			Subsequent Collections and Remissions.	BALANCE.			PARTICULARS FOR THE ARREARS.		
	Current.	Arrears.	Total.		Current.	Arrears.	Total.	Recoverable and doubtful.	Irrecoverable, now recommended for Remission.	
	12	13	14	15	16	17	18	19	20	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Land Revenue.										
Peishensh.....	5,21,753	19,066	5,40,819	4,88,958	44,294	7,567	51,861	6,253	1,314	
Ryotwar, &c.	21,81,150	3,97,627	25,78,777	17,65,679	4,45,656	3,66,843	8,12,499	2,56,430	1,10,413	
Total...	27,02,903	4,16,693	31,18,996	22,54,637	4,89,950	3,74,410	8,64,360	2,62,683	1,11,727	
Sundry Sources.										
Alkarry.....	2,93,810	39,401	3,24,211	2,65,483	42,231	16,497	58,728	4,203	12,232	
Mourphia.....	25	7,469	7,494	256	.....	7,238	7,238	.....	7,238	
Income Tax.....	2,73,632	32,623	3,06,255	2,44,905	41,399	19,950	61,349	12,755	1,195	
Salt.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Sea Customs.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Land Customs.....	3,294	.....	3,294	3,294	.....	.....	.....	.....	.....	
Stamps.....	112	.....	112	112	.....	.....	.....	.....	.....	
Total...	5,70,873	70,493	6,41,366	5,14,050	83,630	43,685	1,27,315	23,020	20,665	
Total Land and Sundry.	32,73,776	4,86,586	37,60,362	27,68,687	5,73,580	4,18,095	9,91,675	2,85,703	1,32,392	

No. 22.—STATEMENT showing the extent to which Coercive Process was employed in the COLLECTION OF THE REVENUE in FASLI 1272.

DISTRICTS.	PROCESS ISSUED.			ESTIMATED VALUE OF PROPERTY ATTACHED.			PROPERTY SOLD.				TOTAL.	
	Number of Villages.	Number of Ryots.	Amount of arrears.	Land.	Personal Property.	Total.	Land.	PERSONAL PROPERTY.		TOTAL.	Estimated Value.	Value actually sold.
								Value actually sold.	Estimated Value.			
	2	3	4	5	6	7	8	9	10	11	12	13
	No.	No.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam.....	3	15	139	.....	139	139	.....	.....	139	139	139	139
2. Vizagapatnam.....	2	3	235	3	5	8	3	2	5	7	8	9
3. Godavery.....	92	371	20,930	3,994	13,750	17,744	209	259	3,306	3,378	3,515	3,637
4. Kistna.....	18	33	1,202	.....	338	338	.....	.....	284	411	284	411
5. Nellore.....	130	873	9,053	2,201	4,222	6,423	1,014	842	2,207	2,190	3,221	3,032
6. Cuddapah.....	60	107	1,364	1,163	68	1,236	1,168	750	68	67	1,326	817
7. Bellary.....	39	65	1,663	169	1,483	1,652	.....	.....	533	533	533	533
8. Kurnool.....	22	73	516	378	11	389	378	371	11	11	389	382
9. Madras.....	296	12,313	1,14,055	20,229	78,701	1,07,930	11,531	14,017	1,829	2,097	13,360	16,114
10. North Arcot.....	535	8,211	45,564	5,610	3,592	9,202	577	711	686	745	1,263	1,456
11. South Arcot.....	201	754	13,706	4,720	8,334	12,954	1,351	1,958	364	601	1,715	2,459
12. Tanjore.....	168	372	14,451	11,815	3,464	15,279	8,487	8,872	518	583	9,935	9,455
13. Trichinopoly.....	94	482	7,058	.....	950	950	.....	.....	950	950	950	950
14. Madras.....	5	12	369	345	31	376	345	523	31	35	376	382
15. Tinnevely.....	8	9	1,009	135	875	1,010	54	129	875	1,149	929	1,278
16. Coimbatore.....	2	2	39	8	28	36	8	40	28	29	36	69
17. Salem.....	482	986	7,275	3,378	2,474	5,852	1,267	2,453	253	286	1,520	2,739
18. South Canara.....	12	16	402	1	173	174	1	1	157	198	158	199
19. Malabar.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total....	2,910	24,697	2,38,820	63,154	1,18,538	1,81,692	26,393	30,928	12,274	13,309	33,667	44,237

No. 23.—STATEMENT showing the COLLECTIONS and CHARGES for Fasli 1272.

DISTRICTS.	RECEIPTS.	CHARGES.					
		Amount consist- ing of Collector's salary and Estab- lishment, Sudder ward, &c.	Per centage.	Amount of extra charges.	Per centage.	Total.	Per centage.
1	2	3	4	5	6	7	8
	RS.	RS.		RS.		RS.	
1. Ganjam...	24,25,416	1,50,010	6.19	88,958	3.7	2,38,968	9.26
2. Vizagapatam...	18,29,133	72,806	4.0	51,687	2.8	1,24,493	6.8
3. Godavery...	41,48,420	1,73,596	4.18	1,77,698	4.23	3,51,294	8.46
4. Kistna...	41,75,851	1,93,119	4.62	61,848	1.48	2,54,967	6.10
5. Nellore...	34,20,841	2,22,403	6.5	96,191	2.8	3,18,594	9.3
6. Cuddapah...	22,74,381	1,74,844	7.7	19,751	.9	1,94,595	8.6
7. Bellary...	31,19,633	2,44,178	7.8	11,372	.56	2,55,550	8.16
8. Kurnool...	18,01,272	1,38,671	7.70	14,066	.72	1,52,737	8.47
9. Madras...	55,61,796	2,65,376	4.7	3,92,843	7.08	6,59,219	11.78
10. North Arcot...	25,14,302	1,48,927	5.9	54,634	2.2	2,03,561	8.1
11. South Arcot...	39,43,333	1,97,902	5.01	1,41,074	3.5	3,38,976	8.5
12. Tanjore...	62,37,110	4,07,494	6.53	10,24,279	16.42	14,31,773	22.95
13. Trichinopoly...	18,39,324	1,24,371	6.76	1,43,959	7.83	2,68,330	14.59
14. Madura...	30,51,863	1,61,610	5.29	39,238	1.29	2,00,848	6.58
15. Tinnevely...	37,63,604	2,24,531	5.9	1,09,804	2.9	3,34,335	8.8
16. Coimbatore...	31,05,468	1,63,801	5.2	1,39,966	4.5	3,03,767	9.7
17. Salem...	24,63,425	1,90,786	7.7	15,940	.6	2,06,726	8.3
18. South Canara...	21,73,854	1,51,046	6.99	1,56,095	7.18	3,07,141	14.13
19. Malabar...	32,37,250	3,52,336	1.08	1,84,280	5.69	5,86,616	1.65
Total...	6,10,86,273	37,57,807	6.15	29,24,683	4.79	66,82,490	10.91
Fasli 1271...	6,01,55,422	37,14,279	6.18	19,80,541	3.29	56,94,820	9.47
Increase...	9,30,851	43,528	...	9,44,142	...	9,87,670	...

Income Tax Collections in the
Town of Madras...
Stoppages made by the Ex-Offi-
cio Assessors as per Account-
tant General's Return...
Collections made by the Stamp
Superintendent at Madras...

2,64,559
4,94,733
89,146
6,19,34,711

No. 24.—STATEMENT shewing the ACTUAL REVENUE and the CHARGES incurred in Fasli 1272.

DISTRICTS.	REVENUE DEMAND IN ALL ITEMS.			RECEIPTS UNDER ALL ITEMS.		
	Current.	Arrears.	Total.	Current.	Arrears.	Total.
1	2	3	4	5	6	7
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam...	24,13,120	32,411	24,45,531	23,96,937	28,509	24,25,446
2. Vizagapatam...	18,62,118	52,806	19,14,924	17,77,049	52,084	18,29,133
3. Godavery...	42,08,652	3,18,032	45,26,684	39,63,030	1,85,390	41,48,420
4. Kistna...	41,77,810	2,26,092	44,03,902	41,10,844	65,007	41,75,851
5. Nellore...	33,93,609	2,20,599	36,14,208	32,37,144	1,83,697	34,20,841
6. Cuddapah...	22,32,100	1,51,363	23,83,463	21,46,623	1,27,758	22,74,381
7. Bellary...	30,88,450	2,35,943	33,24,398	29,36,948	1,82,685	31,19,633
8. Kurnool...	17,80,736	71,861	18,52,597	17,38,537	62,735	18,01,272
9. Madras...	55,69,622	5,27,374	60,96,996	52,01,718	3,60,078	55,61,796
10. North Arcot...	26,52,797	5,46,364	31,99,161	20,32,271	4,82,031	25,14,302
11. South Arcot...	37,34,896	4,69,927	42,04,823	34,99,219	4,44,084	39,43,303
12. Tanjore...	62,21,194	1,97,408	64,18,602	61,64,395	72,715	62,37,110
13. Trichinopoly...	18,13,976	83,579	18,97,555	17,60,012	79,312	18,39,324
14. Madura...	31,67,773	3,10,005	34,77,778	27,51,627	3,00,235	30,51,862
15. Tinnevely...	38,73,472	2,36,470	41,09,942	35,50,667	2,12,938	37,63,605
16. Coimbatore...	29,36,566	3,22,236	32,58,802	27,92,723	3,12,746	31,05,469
17. Salem...	24,92,144	90,918	25,83,062	24,04,337	59,088	24,63,425
18. South Canara...	21,75,726	45,919	22,21,645	21,28,378	44,976	21,73,854
19. Malabar...	32,37,811	75,158	33,12,969	31,65,327	71,921	32,37,248
Total...	6,10,32,572	42,14,470	6,52,47,042	5,77,58,286	33,27,989	6,10,86,275
Income Tax Collections in the Town of Madras.....				1,62,741	1,01,818	2,64,559
Stoppages made by the ex-officio Assessors.....				4,94,733	...	4,94,733
Collections made by the Superintendent of Stamps at Madras.....				89,146	...	89,146
Grand Total...				5,85,04,904	34,29,807	6,19,34,711

No. 25.—STATEMENT showing the REVENUE COLLECTIONS AND CHARGES in the Madras Presidency, from 1251 to 1272.

FASLIS.	REVENUE DEMAND IN ALL ITEMS.				RECEIPTS UNDER ALL ITEMS.				BALANCE REMAINING.				CHARGES.	
	Current.	Arrears.	Total.	Rupees.	Current.	Arrears.	Total.	Rupees.	Arrears.	Total.	Rupees.	Rupees.	Amount.	Per centage on Col. 7.
1	2	3	4	5	6	7	8	9	10	11	12	13		
1251	4,76,29,250	1,40,53,234	6,16,84,484	4,33,40,911	21,83,298	4,55,20,209	1,67,940	42,82,339	1,17,03,596	1,59,86,335	62,08,115	13.77		
1252	4,69,66,382	1,59,86,385	6,29,52,767	4,34,11,765	36,03,001	4,64,14,766	1,86,160	35,51,617	1,27,97,224	1,63,51,841	62,91,162	13.55		
1253	4,77,01,593	1,66,65,265	6,43,66,858	4,37,76,586	24,03,326	4,61,79,912	10,48,965	39,72,067	1,32,13,134	1,71,85,801	69,92,351	14.49		
1254	4,56,67,876	1,71,83,142	6,26,46,018	4,28,81,291	23,95,259	4,52,76,550	7,00,854	26,26,385	1,40,42,029	1,66,98,414	57,33,420	12.67		
1255	4,52,87,341	1,67,30,699	6,19,86,040	4,29,72,818	21,86,588	4,51,09,872	13,59,944	22,84,223	1,32,34,300	1,55,18,823	56,39,030	12.60		
1256	4,68,09,110	1,56,20,833	6,24,29,943	4,30,40,609	20,23,760	4,49,64,369	8,88,532	16,25,373	1,16,53,046	1,32,78,419	57,16,994	11.89		
1257	4,65,51,477	1,40,49,433	6,06,00,910	4,35,50,187	15,24,494	4,59,74,686	1,90,463	21,61,715	1,15,72,156	1,37,33,871	56,93,432	12.40		
1258	4,56,74,268	1,45,65,338	6,02,39,606	4,38,89,762	20,32,962	4,55,22,727	79,22,431	21,31,081	41,10,953	62,32,033	57,50,214	12.62		
1259	4,67,79,703	59,49,016	5,27,28,719	4,44,44,341	17,56,050	4,62,00,393	71,119	23,35,362	41,20,585	64,55,947	55,06,869	11.91		
1260	4,77,11,000	65,37,222	5,42,48,222	4,56,79,763	21,27,973	4,78,07,736	4,45,525	20,31,237	39,63,724	59,94,961	56,94,437	11.91		
1261	4,82,11,190	61,67,945	5,43,79,135	4,18,10,343	19,44,212	4,75,76,738	5,13,155	25,78,664	37,16,578	62,80,242	54,32,038	11.42		
1262	4,47,35,746	63,23,489	5,10,62,235	4,56,23,526	20,34,293	4,38,98,180	3,80,179	28,74,859	39,09,017	67,88,876	51,11,298	13.24		
1263	4,63,60,842	67,21,305	5,30,82,147	4,18,10,343	20,92,637	4,39,62,980	3,52,426	45,50,499	14,99,342	60,49,741	54,41,320	12.31		
1264	4,83,92,775	63,47,408	5,47,40,183	4,35,41,098	42,17,463	4,78,58,561	3,67,200	48,51,577	13,72,745	62,24,422	54,51,630	11.39		
1265	5,00,13,383	62,37,898	5,62,51,216	4,56,51,828	44,71,859	5,01,23,687	3,54,651	43,61,560	14,11,318	57,72,878	53,24,023	10.62		
1266	4,95,55,588	58,52,802	5,54,08,390	4,46,47,440	42,88,267	4,80,35,707	2,25,603	49,08,148	13,38,932	62,47,080	59,15,754	12.01		
1267	5,36,42,538	62,40,320	5,98,82,858	4,96,11,993	30,15,016	5,57,00,845	3,79,263	40,30,378	17,72,172	58,02,750	57,67,676	10.74		
1268	5,53,98,079	58,01,632	6,11,99,711	5,26,99,147	26,03,347	5,74,72,980	5,62,630	31,60,771	6,20,020	37,80,791	71,04,252	12.3		
1269	5,80,20,404	37,85,997	6,18,16,401	5,48,69,633	30,28,340	6,01,55,422	67,614	39,93,913	6,77,755	46,71,668	66,94,320	9.47		
1270	5,80,20,404	37,85,997	6,18,16,401	5,48,69,633	30,28,340	6,01,55,422	67,614	39,93,913	6,77,755	46,71,668	66,94,320	9.47		
1271	6,10,32,572	42,14,470	6,52,47,042	5,77,58,286	33,27,989	6,10,86,275	4,00,405	32,73,776	4,86,568	37,60,364	66,82,490	10.94		
1272														

No. 26.—STATEMENT showing the AMOUNT REALIZED by the REDEMPTION of LAND TAX; &c.,
in Fasli 1272.

DISTRICTS.	Sale of lands in freehold for building pur- poses at an upset price equal to 25 times the land tax.	Redemption of assessment on assessed Government lands converted into freehold.	Redemption on Inam lands other than Village service Inams enfran- chized on pay- ment of quit- rent.	Sale of waste lands under the new rules promulgated by Govern- ment under date 5th March 1863.	Total.
1	2	3	4	5	6
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam...					
2. Vizagapatam					
3. Godavery.....	70	.....	33	9,386	9,489
4. Kistna.....		182	.....	.....	182
5. Nellore.....					
6. Cuddapah.....		296	.....	.....	296
7. Bellary.....		456	15	.....	471
8. Kurnool.....		97	.....	.....	97
9. Madras.....		148	.....	.....	148
10. North Arcot.....				2	2
11. South Arcot			76	.....	76
12. Tanjore.....					
13. Trichinopoly ...					
14. Madura.....	18	.....	.....	574	592
15. Tinnevely... ..					
16. Coimbatore.....		112	.....	2,278	2,390
17. Salem.....					
18. South Canara... ..				2,768	2,768
19. Malabar... ..				633	633
Total...	88	1,291	124	15,641	17,144

(Signed) W. HUDLESTON,
Secretary.

SETTLEMENT REPORT

OF

GANJAM.

1. I have the honor to report on the results of the Revenue Administration of this District during Fasli 1272, and to submit the usual annual Statements as per accompanying list.

2. I. SETTLEMENT. *Statement No. 1.*—The Goomsur Taluk and the Poobacondah and Moheri Divisions of the Berhampore Taluk were settled by myself at Russelcondah and Chetterpore, and the Itchapore Kundum of the latter Taluk by the Acting Senior Assistant, Captain Lane, at Itchapore. The Sub-division was settled by the Acting Principal Assistant, Captain Grove, at the stations noted in the margin.

Chicacole. Julmoor.
Nursunnahpettah. Lakshimpuram.
Moonagavulsah. Kotabomali.
Nagarekatakam.

Variations in the number and tenure of villages.

Villages.	Number in Fasli 1271.	Number in Fasli 1272.
Ryotwar.. ..	774	839
Joint rents.. ..	399	376
Annual rents	14	1
Rents for more than one year ..	38	27
Depopulated villages in which there is no Jeroyati cultivation..	20	23
Inam villages	222	222
Fishery villages	33	33
Total....	1,500	1,521

3. II. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—The following remarks are in explanation of the variations in the tenures of villages in the Government Taluks for Fasli under notice as detailed in the margin. The increase in the total number of villages is the result of bringing to account for the first time 21 Khond hamlets, situated in the forests below the Ghats of the Goomsur Taluk.

4. *Ryotwar.*—To 774 villages under this head in Fasli 1271, 65 have been newly added, viz., 54 from the Joint rent, one from Annual rent, and ten from Rents for more than one year, thus raising the number of Ryotwary villages to 839.

5. *Joint Rent.*—The number of villages under this head in Fasli 1271 was 399, 54 of these have reverted to Ryotwary as above stated, and three are now classed as depopulated villages. In these villages the amount collected on account of Mango and Tamarind trees has hitherto figured as Revenue. These receipts are now credited under head of Topes. Thirteen villages have been added to this class, 12 from Annual rents, and 1 from Rents for more than one year, together with 21 Khond villages already mentioned. The number of Jointly rented villages is thus reduced to 376.

6. *Annual Rents.*—Of the 14 villages classed under this head in Fasli 1271, one reverted to Ryotwar, and 12 to Joint rent, leaving but one village.

R
X: 322.211 M62 57205
M63

SETTLEMENT REPORT OF

7. *Rents for more than one year.*—There were 38 villages under this head in Fasli 1271, of these ten have become Ryotwar, and one has been leased out on Joint rent. The total number is therefore reduced to 27.

8. The causes for the increase under the head "Depopulated villages," in which there is no Jeroyati cultivation, have been explained in paragraph 5.

9. In 23,318 Puttahs no alterations were made. 3,946 Puttahs were altered in consequence of changes in the Ryots' holdings, and 3,123 fresh Puttahs were granted for holdings in villages newly brought under Ryotwar, and for newly cultivated lands to persons who hitherto held no Puttahs.

10. III. SEASON AND SANITARY STATE OF THE DISTRICT.—Rain fell copiously, but not in excess up to the latter part of September when there was a very heavy fall throughout the District, causing some damage to the irrigation works and paddy fields, and rendering rivers and even smaller streams impassable for days together. Wrecks also occurred on the coast. Again, from 20th to 24th October, there were heavy and disastrous floods throughout the District. Many tanks breached. Injelly bridge was washed away, and paddy lands inundated to a depth of from 5 to 10 feet; the bridges on the road between Ganjam and Chatterpore were hidden for two days, and the whole of the paddy flat between Injelly and Ganjam for about 15 miles was a sheet of water, the villages scattered about it suffering more or less from the effects of the flood. At Chicacole much damage was done to houses, the streets of the town having been under water for three days. No such floods have been known in the District within the memory of living inhabitants.

Rain-fall from 1st April 1862, to 31st March 1863.

	Inches.	Cents.		Inches.	Cents.
			Brought forward...	36	4
1862. April...	0	52	1862. October...	16	24
" May...	2	21	" November...	0	47
" June...	6	58	" December...	0	40
" July...	6	98	1863. January...	0	1
" August...	7	10	" February...	0	42
" September...	12	65	" March...	0	50
Total carried over...	36	4	Total...	54	8

Happily these formidable inundations occasioned no loss of life, and but a few cattle perished, though the peril of whole villages was imminent. Paddy and Sugar-cane crops both suffered from being submerged, but not so severely as might have been expected, and the harvests both on dry and wet lands were on the whole good. The yield of Gingely seed was large. This seed occupies a prominent place among the staple export of this District. Its cultivation is under increase in reference to the enhanced demand in European markets, where it is said to be largely used in making salad oil.

11. During the Fasli under review cholera and small-pox prevailed to some extent. There

Faslis.	Successful cases.	Unsuccessful cases.	Total.
1270...	6,061	233	6,294
1271...	7,251	288	7,539
1272...	4,885	309	5,194

were 1,058 cases of cholera, of which 693 were fatal; and 1,019 of small-pox, of which 198 were fatal. Loss of cattle from murrain was great. 1,406 head of cattle are said to have died. On the whole, however, the season was healthy. The marginal table shows the result of vaccination. I do not consider it trustworthy.

12. IV. PRICES OF GRAIN.—The prices of all sorts of staple produce were high as has been usual of late.

13. V. RYOTS' HOLDINGS. *Statement No. 3.*—From Enclosure B of this Statement it will

be seen that the Cist of lands given up and transferred from one Ryot to another amounts to Rupees 11,412, and that of lands taken up by Ryots amounts to Rupees 30,486 as detailed below:—

<i>Particulars of lands given up.</i>		RS.
1. Transfer from one Ryot to another...	...	8,503
2. Abandonment of Cowle lands...	...	167
3. Restoration of Inams under orders of the Board ..	...	20
4. Transfers from one head to another...	...	1,112
5. Lands taken up for roads and Constables' huts	...	52
6. Lands inundated and covered by sand.	...	751
7. Decrease in the extent of holding, &c.	...	674
8. Transfers of land from one village to another	...	103
9. Restoration of burning grounds...	...	30

Total Rupees... 11,412

<i>Particulars of lands taken up.</i>		
1. Transfers from one Ryot to another...	...	8,503
2. Waste lands taken on Progressive Cowle...	...	2,971
3. Do. do. brought under cultivation...	...	4,294
4. Transfers from one head to another.	...	1,143
5. Do. to Ryotwary from other tenures...	...	10,386
6. Cist newly fixed on 21 Khond villages below the Ghats in Gumsur Taluk ...	...	*268
7. Excess discovered in the extent of holdings, &c.	...	1,566
8. Cist raised on lands and increased in offers ..	...	1,021
9. Transfers of land from one village to another	...	53
10. Cist fixed on resumed Inams...	...	281

Total Rupees... 30,486

14. It will be seen that none of the above items require particular notice.

15. *Statement No. 6.*—During the year under review 1,698 Acres of land, subject to a Cist of Rupees 2,971, were taken on Progressive Cowle against 1,709 Acres with a Cist of Rupees 2,447 in the preceding year. 137 Acres of land, bearing a Cist of Rupees 167, were abandoned owing to the inability of the Cowle holders to bring the land under cultivation. The entire extent held on Progressive Cowle up to the close of the Fasli under notice was 8,334 Acres, subject to a Cist of Rupees 12,423.

16. VI. ACTUAL CULTIVATION.—The following is the table showing the actual Cultivation during Fasli under report:—

Items.	Dry.		Wet.		Garden.		Total.	
	Acres.	Cist.	Acres.	Cist.	Acres.	Cist.	Acres.	Cist.
Ryotwar and Joint Rents...	92,725	1,17,288	1,65,875	4,75,932	2,558	6,968	2,60,758	6,00,188
Rents.....	2,047	2,663	3,339	8,585	54	133	5,440	11,381
Total...	94,772	1,19,951	1,69,214	4,84,517	2,212	7,101	2,66,198	6,11,569

It will be found that there is an increase of 12,731 Acres, bearing a Cist of Rupees 26,007 in the actual Cultivation as compared with the results of the preceding Fasli.

17. VII. WASTE CHARGED AND REMITTED.—From the Enclosure C of Statement No. 3 it will be found that no assessment was remitted on account of waste, and that an assessment of Rupees 1,279 was charged on waste kept for pasturage.

18. VIII. REMISSION. *Statement No. 4.*—A remission of Rupees 2,211 was granted during Fasli under notice, of which Rupees 2,044 are only nominal, being the quasi remission on lands held on Cowle. Rupees 167 was on account of 88 Acres thickly covered by sand in seven villages of the Goomsur Taluk during the heavy floods of October last. The Sari remission of 195, usually granted in certain villages of the Chicacole Taluk, has been permanently discontinued.

19. *Statement No. 5.*—It will be found from this Statement that no remission was granted on account of withered crops during the year under notice.

20. IX. SUNDRY ITEMS.—The increase under the head Cuttoobady is Rupees 33-5-0, Rupees 7-5-0 being Cuttoobady of an Inam restored under the orders of the Board of Revenue, dated the 13th September 1862, No. 1,986, and Rupees 25, being that of Mooktamali Jamadayepur, a hamlet under the village of Chongoode Bhudra Nowgaum in the late Bramanachayee estate of the Berhampore Taluk. This Inam was continued under the orders of the Board of Revenue, dated the 23rd January 1858, No. 327, with the Cuttoobady of the above sum, but owing to a mistake in the order issued by the then Collector, this Cuttoobady was never levied from the Inam holders. This mistake having been since discovered, the Cuttoobady has been levied with arrears, the latter being carried to the credit of Sevoy Jummah. From the above increase of Rupees 32-5-0, Rupees 4-8-0 will have to be deducted on account of the Cuttoobady of two Inams resumed, one on the dismissal of a Sumastanum Naigue in the Goomsur Taluk, and the other on the desertion of a certain Inamdar in the Chicacole Taluk, thus leaving a net increase of Rupees 27-13-0.

21. The increase under Government Plantations and Chayroot, amounting to Rupees 180 and Rupees 2 respectively, arises from the promise of the season.

22. The blank under the head of Fishery is the result of the abolition of this impost.

23. The total increase in Inam Teerwajasty is in consequence of the levy of 2 Rupees per Acre on Inam dry lands irrigated by water from Government sources.

24. X. SPECIAL PRODUCTS. *Statement No. 7.*—The decrease in the extent and Cist of land cultivated with Sugar-cane and Cotton, is chiefly attributable to the Ryots in the Government Taluks having betaken themselves to the cultivation of Gingely and other crops, which are supposed to be more remunerative and less laborious; also to the non-receipt from most of the Zemindars in the principal Division of the returns of lands cultivated with these products. I think it useless to call upon the Zemindars for these Statements as they are not trustworthy, and never punctually rendered.

25. A small extent of land was for the first time cultivated with Indigo in a village of the Chicacole Taluk, and Mr. Minchin also introduced its cultivation experimentally in the compound of the Aska Factory with advantage.

26. XI. LAND REVENUE. *Statement No. 10.*—The subjoined table shows the General results of Land Revenue Settlement compared with Fasli 1271 :—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.	Cent- age.
Permanently settled...	4,32,076	4,32,076	...	...	...
Not permanently settled.					
Shrotriem, Jodigee, &c...	12,927	12,927	...	...	...
Rents for more than one year	19,494	11,232	...	8,262	...
Annual rents...	2,191	116	...	2,075	...
Ryotwar...	5,93,612	6,11,306	17,694	...	...
Total.....	6,28,224	6,35,581	17,694	10,337	...
Miscellaneous...	3,008	9,740	6,732	...	...
Sayer or Extra Revenue...	2,868	...	...	2,868	...
Total Land Revenue.....	10,66,176	10,77,397	24,426	13,205	...
Forest Revenue.....	...	741	741	...	...

There is a difference of 25 Rupees in the items of Ryotwar and Shrotriem Jodigee, &c., as shown in the Statement of Demand, Collection, and Balance for June 1863, and the Jama-bundy Statements, which is in consequence of the Cuttoobady of Mooktamali Jamadayepuram, the hamlet alluded to in paragraph 20 of this report, having been carried to the credit of Shrotriems Jodigee in the Statement of Demand, Collection, and Balance under the impression that it was an Inam village; whereas it should have been credited to Ryotwar as Cuttoobady of an Inam land belonging to the Jeroyati village of Chereegoodebhudra Nowgaum.

27. The decrease in the Rents for more than one year is due to the transfer of several villages from this to other heads, to the exemption of the Cist of 32½ Rupees on 23 Acres of land cultivated with Cotton under the orders of the Board, dated the 14th December 1861, No. 7,004, and of 8 Annas on account of a small piece of land occupied by Police huts.

28. The decrease under the head Annual Settlement is referrible to the first cause given in the preceding paragraph.

29. The increase in Ryotwar is owing chiefly to certain villages having been added to this head, during the Fasli under report, to the discovery (by measurement) of excess in Ryots' holdings in the Berhampore and Goomsur Taluks; also to the extension of the minimum rates of 1 and 2 Rupees per acre to dry and wet lands hitherto held at still lower rates of Cist, to waste lands having been newly brought under cultivation, and to Progressive Cowle land reaching full assessment.

30. The causes of increase in "Miscellaneous" are given in paragraph 58 of this Report.

31. The total decrease in Sayer is due to the transfer to the head "Land Revenue Miscellaneous" of the items which composed it.

32. The increase in Forest Revenue is apparent from the forests of this District having yielded a Revenue for the first time to the General Treasury during the year under notice, the receipts from this source having been hitherto carried to the credit of Jungle Conservancy, forming part of Local Funds.

33. XII. SUNDRY SOURCES OF REVENUE. *Abkarry.*—The decrease of Rupees 45 is the result of the discontinuance of the collection of fees for granting licenses for the sale of European liquors, in reference to the correspondence noted in the margin.

34. The increase in Miscellaneous is owing to the large balance on which the interest was charged during the year under notice.

35. *Miscellaneous Interest on Arrears of Revenue, and Refunds of Charges, &c.*—The total decrease under this head is the result of the transfer to "Land Revenue" and "Abkarry," Miscellaneous, of the items which composed it.

36. *Moturpha*—The total decrease under this head is owing to the abolition of this branch of Revenue.

Fasli.	I. Maunds.
1271 ...	16,35,839
1272 ...	15,72,604
Decrease...	63,235

37. *Salt.*—The decrease in the balance of Salt (which includes also the quantity destroyed owing to its inferior quality) is the result of increased sales during the Fasli under notice.

SETTLEMENT REPORT OF

38. The increase in storage (which includes 1,670 Maunds of Swamp Salt from Nowpadah, &c.) is due to nearly the whole of the quantity of Salt manufactured having been stored within the close of Fasli; whereas 1,18,180 Maunds were left unstored at the close of the Fasli immediately preceding it.

Faslis.	I. Maunds.
1271	6,78,606
1272	7,29,900
Increase...	51,294

39. The increase in manufacture is owing to the opening of Itchapur pans, but there was a decrease in the manufacture at Nowpadah, and Womeravilly. At Nowpadah a small quantity was manufactured in reference to the large balance on hand, and at Womeravilly a sufficient supply of salt water through a channel annually cut for the purpose was prevented by high winds.

Faslis.	I. Maunds.
1271	5,44,337
1272	6,15,449
Increase...	71,112

40. It will be found that there is an increase both in the Home and Inland sales in all the Cotaurs, with the exception of that at Munsoor-cottah, which is owing to the small balance remaining on hand at the beginning of Fasli under notice.

Faslis.	I. Maunds.
1271	6,88,584
1272	7,43,240
Increase...	54,656

41. The increase of Rupees 95,942 in the value realized is the result of increased sales as above stated.

Faslis.	rs.
1271	10,09,289
1272	11,05,231
Increase...	95,942 0 0

42. The increase in wastage (which includes also 85 Maunds that was thrown into the water in Fasli 1271) is chiefly due to the fact that certain heaps of Fasli 1269, which had sustained heavy damages by the storm of December 1859, at Nowpadah Cotaurs, were sold during the Fasli under notice. These and

Faslis.	I. Maunds.
1271	33,169
1272	49,144
Increase...	15,975

the other heaps stored subsequently also sustained some damage in the heavy rains of October last. The sanction of Government is therefore requested to write the wastage of 15,975 Maunds off the accounts.

43. *Sea Customs*.—The decrease under this head is chiefly owing to the diminution of exports of dutiable goods.

44. The trifling decrease under Miscellaneous calls for no remark.

45. *Stamps*.—The small increase in this head is due to the operation of provisions of Act X of 1862 having affected the sales of that year very favorably.

46. The decrease in Miscellaneous is owing to the smaller amount of penalties levied during the Fasli under notice.

47. *Income Tax*.—The decrease under this head is chiefly the result of the abolition of this impost on incomes below 500 Rupees, under Act XVI of 1862.

48. The trifling increase in Miscellaneous calls for no remark.

49. XIII. ABSTRACT OF LAND AND SUNDRY SOURCES OF REVENUE.—Subjoined is an

Abstract Showing the Revenue both from Land and Sundry Sources, compared with the results of the preceding year :—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.	Cent- age.
<i>Land Revenue.</i>					
Permanently settled...	4,32,035	4,31,780	.....	255	...
Not permanently settled	6,25,209	6,45,242	20,033	.....	...
Total...	10,57,244	10,77,022	20,033	255	...
Sayer or Extra Revenue	2,868	.....	.....	2,868	...
Miscellaneous	2,682	9,878	7,196	.....	...
Total Land Revenue...	10,62,794	10,86,900	27,229	3,123	...
<i>Sundry Sources of Revenue.</i>					
Forest Revenue ... ..	.....	741	741	.....	...
Abkarry	84,714	95,065	10,351	.....	...
Miscellaneous.	1	438	437	.....	...
Total...	84,715	95,503	10,788	.....	...
Miscellaneous interest on Arrears of revenue and Refunds of charges, &c.	1,250	.....	.....	1,250	...
Moturpha	434	26	.....	408	...
Miscellaneous.	11	.....	.....	11	...
Total...	445	26	.....	419	...
Salt... ..	10,09,288	11,05,231	95,943	.....	...
Miscellaneous.	146	161	15	.....	...
Total...	10,09,434	11,05,392	95,958	.....	...
Sea Customs.	55,605	39,426	.....	16,179	...
Miscellaneous.	4	.....	.....	4	...
Total...	55,609	39,426	.....	16,183	...
Stamps.	55,834	56,786	952	.....	...
Miscellaneous.	4,888	4,073	.....	815	...
Total...	60,722	60,859	952	815	...
Income Tax... ..	58,344	36,549	.....	21,795	...
Miscellaneous.	50	48	.....	2	...
Total...	58,394	36,597	.....	21,797	...
Grand Total...	23,33,363	24,25,444	1,35,668	43,587	...

The decrease in "Permanently settled" is chiefly due to certain proprietors of estates having paid a small portion of their Peshcush subsequent to the close of Fasli under report.

50. The increase in "Not permanently settled" is partly referrible to the reasons assigned in paragraph 29, and partly to the collection of arrears outstanding against the Moheri Khundum of the Berhampore Taluk.

51. The variations in "Sayer or Extra Revenue," "Miscellaneous," and "Forest Revenue," are attributable to the reasons given in paragraphs 31, 58 and 32.

52. The increase in Abkarry arises chiefly from the collections of arrears outstanding at the beginning of Fasli under notice. For the increase in "Miscellaneous," *vide* remarks given in paragraph 34.

53. The causes of variations under the heads "Miscellaneous Interest on Arrears of Revenue and Refunds of Charges, &c.," "Moturpha," "Salt," "Sea Customs," "Stamps," and "Income tax," have been explained in paragraphs 35, 36, 41, 43, 45 and 47.

54. XIV. SEVOY JUMMA, RYOTWAR SUNDRY ITEMS.—The causes of variations in the items shown under "Ryotwar Sundry items" have been given in paragraphs 20 to 23. There are no Dasbundum Inams in this District, and the Jodi on personal and service Inams cannot be distinguished as there have been several alterations since the Inam accounts were taken in Fasli 1259. They will be duly distinguished in the accounts of the current Fasli 1273. No new Jodi has as yet been fixed by the Inam Commissioner. The particulars composing the other items have been duly detailed at the foot of the Statement.

55. Under orders of the Board dated the 19th June last, No. XLIX, Board No. 3,635, the items of Quit-rent, and rent of Topes and Chayroot, and Inam Teerwajasty ought to have been shown under "Land Revenue Miscellaneous," instead of "Ryotwar Sundry items;" but these items having been included as usual under the head "Ryotwar," in all the accounts rendered to the Accountant General, long before the receipt of these instructions, they have not been followed in the accounts of the Fasli under notice. This will be done in the accounts from the current Fasli 1273.

56. As under the recent instructions above quoted, the Ryotwar Sundry items, which are detailed in the 2nd page of the Statement No. 4, again occur in the first part of the new form of Statement No. 9. I beg to know whether they cannot be conveniently omitted in the 2nd page of the Statement No. 4.

57. *Land Revenue Miscellaneous.*—The decrease in the 1st item is due to a small extent of land brought to account subsequent to the close of Jamabundy Settlement during Fasli under notice, and that in the 50th item is because the bribes tendered to public servants, and the sale proceeds of Tigers' skins, &c., have been carried to credit under a separate head under the orders of the Accountant General.

58. The increase in the 12th, 39th, 41st, 44th to 47th items is chiefly the result of credit to the first mentioned item of the surplus proceeds of the produce of inams attached to certain village offices, the duties of which are conducted by Gomastahs on fixed pay; to the charge of interest on payment of kists made by some of the Zemindars and proprietors of estates after the prescribed dates; to the increase in the revenues of estates under management of the Court of Wards; to the numerous fines imposed upon villagers of the Kimeddy estate (where demarcation and survey is now under progress) for disobedience of orders regarding the erection of boundary pillars; to the adjustment of the salary of the First Assistant Superintendent of Revenue Survey in charge of the Survey party in Kimeddy, which was at first erroneously charged to Government instead of to the estate; to the receipt of a large amount in excess of the fixed demand; and to the credit to this head, under orders of Accountant General during Fasli under notice, of contributions by the Zemindar of Vizianagram and certain Mokhasadars, which were formerly credited to Public Works.

59. The small increase in the 3rd item requires no remark.

60. *Forest Revenue.*—The total increase in Seigniorage on timber is the result of the transfer to the Conservator of Forests of the Goomsur and Suradah forests from October last.

61. XV. DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—The Demand, Collection, and Balance of each source of Current Revenue are tabulated below:—

Items.	Demand.	Collection.	Balance.	Centage.
1	2	3	4	5
<i>Land Revenue.</i>	RS.	RS.	RS.	RS.
Permanently settled... ..	4,32,076	4,31,495	581	...
Not permanently settled... ..	6,35,581	6,32,615	2,966	...
Miscellaneous... ..	9,740	9,552	188	...
Total Land Revenue.....	10,77,397	10,73,662	3,735	...
<i>Sundry Sources.</i>				
Forest Revenue... ..	741	741	...	...
Abkarry... ..	91,900	83,556	8,344	...
Miscellaneous... ..	438	438	...	...
Total... ..	92,338	83,994	8,344	...
Salt... ..	11,05,231	11,05,231	...	...
Miscellaneous... ..	161	161	...	...
Total... ..	11,05,392	11,05,392	...	...
Sea Customs... ..	39,426	39,426	...	...
Miscellaneous... ..	...	...	...	...
Total... ..	39,426	39,426	...	...
Stamps... ..	56,786	56,786	...	...
Miscellaneous... ..	4,073	4,073	...	...
Total... ..	60,859	60,859	...	...
Total Sundry Sources...	12,98,756	12,90,412	8,344	...
Income Tax... ..	36,919	32,814	4,105	...
Sundry Sources... ..	48	48	...	...
Total... ..	36,967	32,862	4,105	...
Grand Total...	24,13,120	23,96,936	16,184	...

Of the balance of Rupees 581 under "Permanently settled," Rupees 570 have been subsequently realized.

62. Of the balance of Rupees 2,966, which remained at the close of Fasli under "Not permanently settled," Rupees 1,669 have been subsequently realized, and the remainder will shortly be collected.

63. Of the balance under "Miscellaneous," viz, Rupees 188, being interest on arrears of Peshcush of certain Zemindary and proprietary estates, Rupees 58 have been subsequently collected, and the remainder will shortly be realized.

64. The balance of Rupees 8,314, under Abkarry Revenue, has been subsequently reduced to Rupees 57, and for the recovery of which necessary steps have been taken.

65. Of the balance of Rupees 4,105, under the head "Income tax," Rupees 2,122 have been subsequently collected, and the remainder is expected to be collected at an early period.

66. XVI. DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF ARREARS OF REVENUE.—The following is an Abstract showing the Demand, Collection, and Balance of all sources of the Arrears of Revenue, at the close of Fasli under Report:—

Items.	Balance at the beginning of the Fasli.	Collections within the Fasli.			Balance at the close of the Fasli.
		Collections.	Remission.	Total.	
<i>Land Revenue.</i>	RS.	RS.	RS.	RS.	RS.
Permanently settled...	286	286	...	286	...
Not permanently settled...	15,702	12,627	431	13,058	2,644
Miscellaneous...	326	326	...	326	...
Total Land Revenue...	16,314	13,239	431	13,670	2,644
<i>Sundry Sources of Revenue.</i>					
Abkarry...	11,646	11,509	137	11,646	...
Moturpha...	530	26	394	420	110
Total Sundry Sources...	12,176	11,535	531	12,066	110
Income Tax...	3,921	3,735	175	3,910	11
Grand Total...	32,411	28,509	1,137	29,646	2,765

Of the old balance of Rupees 2,765, remaining uncollected at the close of the Fasli under report, Rupees 57 have been collected up to the end of August last, leaving a balance of Rupees 2,708, of which Rupees 2,048 have now been recommended for remission, and for the recovery of the remaining sum of Rupees 660, necessary measures will be adopted.

67. XVII. IRRECOVERABLE ARREARS.—Subjoined is a table showing the particulars of balances now recommended for remission:—

Taluk.	Fasli.	Ryotwar.	Joint Rents.	Rents.	Cuttoobady.	Moturpha.	Total.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Berhampore.	1263...	...	60 0 0	...	63 9 6	8 12 6	132 6 0
	1264...	5 14 0	93 0 3	...	62 13 9	15 6 7	177 2 7
	1265...	113 11 9	81 14 11	94 0 0	32 14 5	19 10 2	342 3 3
	1266...	193 1 11	94 9 8	142 4 0	61 8 7	12 14 3	504 6 5
	1267...	129 15 6	108 8 0	...	42 6 11	15 4 5	296 2 10
	1268...	62 10 4	...	...	5 10 0	...	68 4 4
	1269...	72 7 3	22 7 8	...	11 5 1	33 6 2	139 10 2
	1270...	126 12 11	147 13 7	...	4 9 0	3 9 0	282 12 6
	1271...	67 2 7	...	...	...	...	67 2 7
	Total...	771 12 3	608 6 1	236 4 0	284 13 3	108 15 1	2,010 2 8
Chicacole...	1271...	33 12 5	...	...	3 13 6	...	37 9 11
Grand Total...		805 8 8	608 6 1	236 4 0	288 10 9	108 15 1	2,047 12 7

	Ryotwar.	Joint Rents.	Rents.	Cuttoobady.	Moturpha.	Total.
<i>Particulars.</i>	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Deaths...	13 15 2	83 10 3	10 5 0	9 0 3	25 7 0	142 5 8
Desertion...	137 7 5	94 1 9	221 15 0	66 10 9	52 0 10	572 3 9
Poverty...	236 12 5	341 5 3	4 0 0	150 8 3	23 4 5	755 14 4
Decrease in measurement...	57 11 2	50 0 0	...	13 4 9	...	120 15 11
Inundated...	16 14 5	4 8 2	...	1 7 11	...	22 14 6
Taken up by roads...	1 15 9	16 2 8	...	8 13 6	2 9 10	29 8 9
Left waste...	114 4 1	6 1 0	...	14 3 8	...	134 7 9
Loss of crop...	140 13 11	5 10 0	...	24 11 8	...	171 3 7
Cist erroneously fixed on Carzee Inam...	4 8 8	...	...	...	...	4 8 8
Cist on burning ground which was given for cultivation...	30 1 3	...	...	...	...	30 1 3
Error in the formation of demand...	16 14 7	5 11 0	...	...	5 9 0	28 2 7
Boundary dispute...	30 2 10	1 4 0	...	...	...	31 6 10
Carried to the credit of Sevoy Jummah through oversight...	3 15 0	...	...	...	...	3 15 0
Total...	805 8 8	608 6 1	236 4 0	288 10 9	108 15 1	2,047 12 7

The balance against Ryotwar, Joint Rents, Rents, Cuttoobady, and Moturpha of the Berhampore Taluk, viz., Rupees 2,010-2-8, arises from the causes herein under enumerated:—Death, desertion, and poverty of certain Zeroyeti and Moturpha Ryots; Renters and Inamdars, whose Inams have been subsequently resumed; the desertion of a Curnum, who appropriated to his own use certain collections made by him; deficits discovered in the extent of Zeroyeti holdings and Inams; the fact of certain Zeroyeti and Inam lands having been taken up for roads, and submerged from extensive repairs of tanks; loss of crop; lands left waste; retention in the demand of Cuttoobady of certain Inams which was originally kept under sequestration, and subsequently resumed; Cist having been erroneously fixed on a certain Service Inam; grant on Cist through an oversight of the burning ground of a certain village; error in the calculation of the demand; a small piece of disputed land between a Zeroyeti and Inam village having been awarded to the latter; and also the Cist of a resumed Inam having been credited to Sevoy Jummah through an oversight.

68. The balance against Ryotwar and Cuttoobady of the Chicacole Taluk, viz., Rupees 37-9-11, is owing to the poverty of a certain Ryot; to a disputed piece of land between a Zeroyeti village, and a proprietary estate having been awarded to the latter; and to an Inam land having been taken up for a road.

Under these explanations, I trust the Board will be pleased to obtain the sanction of Government for writing off the account the above sum of Rupees 2,047-12-7.

69. The balance of arrears of Revenue against Extra Revenue, which was left uncollected, owing to the poverty of the Ferry renter of Ganjam for Fasli 1269, viz., Rupees 47-2-8, has been omitted from the Jummabundy Statements, under orders of the Board dated the 1st April 1863, No. 1,974.

Number of Villages.	No. of Defaulters.	Amount due.	Estimated value of property attached.	Amount realized by sale.
3	15	133 15 10	148	139

70. XVIII. COERCIVE PROCESS.—Coercive process in the collection of Revenue was employed only in 15 cases of the Goomsur Taluk, as detailed in the margin.

71. XIX. CHARGES.—The increase in Collector's salary, &c., is owing to the charge during Fasli under notice of five months' allowances, and pay of Captain Marshall as 1st Assistant District

Engineer, Nellore, and as Captain in Madras Staff Corps, and of two months' deputation allowance of the Principal Assistant Collector.

72. The increase in fixed and extra tentage, and house and office rent, is because the arrears of the previous Fasli having been disbursed during Fasli under report.

73. The decrease in Hoozoor and District Establishment is due to the complete revision of Establishment according to Mr. Pelly's scheme.

74. The increase in Saderward and Extra Revenue, or Miscellaneous, is referrible to the contingent nature of the latter charge.

75. The increase in Medical Revenue Charges is the effect of the debit to this head, during the year under review, of eleven months' salaries of the Medical Officers attached to Revenue Department; whereas only two months' salaries were charged to this head in the preceding Fasli.

76. The total increase in Forest Revenue is because there was no Forest establishment in Fasli 1271.

77. The causes for the variations in the several items of Salt have been given in the column of Remarks of the Statement No. 17.

78. The increase in the Hoozoor and District Establishment, Saderward and Extra Charges of Sea Customs, is owing to the recent revision of Establishment.

79. The increase in Drawback is referrible to the circumstance of there having been no such charge during Fasli 1271.

80. The decrease in Hoozoor and District Establishment, under Stamp charges, is the effect of the abolition of the post of Stamp Darogah from the second half of Fasli 1271, and the trifling decrease under Contingent charges requires no remark.

81. The increase in commission to Vendors is referrible to the increased sale of Stamps, and the decrease in Refunds of duty is in consequence of the comparatively small number of withdrawals of suits during Fasli under report.

82. The decrease in the Establishment under Income Tax is the effect of the reduction of Establishment, and the same in Extra Charges requires no remark.

83. The increase in "Refunds" is because of the grant of refunds to certain individuals under orders of the Board, dated the 21st April 1863, No. 2,290.

84. XX. WORKING OF THE SYSTEM OF VILLAGE ACCOUNTS.—The new system of Village accounts has already been fully brought into operation, except in some villages of Goomsur and Moheri Kundum of the Berhampore Taluk, as stated in my last Jummabundy Report.

85. XXI. BRIEF REFERENCE TO THE REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—A new Register of lands held by public servants is under preparation, and will be shortly transmitted to the Board.

(Signed) G. S. FORBES, Collector.

CHETTERPORE, 25th September 1863.

CONTENTS.

	Paras.
I. Villages at which the Settlement was made...	2
II. Variations in the number and tenure of Villages	3 to 8
III. Season and sanitary state of the District	10 and 11
IV. Prices of grain...	12
V. Ryots' holdings	13 to 15
VI. Actual cultivation	16
VII. Waste charged and remitted...	17
VIII. Particulars of remission	18 and 19
IX. Do. of Sundry items...	20 to 23
X. Extent of land cultivated with special products...	24 and 25
XI. Abstract of General results of Land Revenue Settlement...	26 to 32
XII. Sundry sources of Revenue	33 to 48
XIII. Abstract of Revenue both from Land and Sundry Sources...	49 to 53
XIV. Remarks on Sevoy Jummah...	54 to 60
XV. Demand, Collection, and Balance of all sources of Current Revenue.	61 to 65
XVI. Do. do. of Arrears of Revenue...	66
XVII. Recommendation of irrecoverable arrears for remission	67 and 68
XVIII. Coercive process issued...	70
XIX. Charges...	71 to 83
XX. Working of the new system of Village accounts...	84
XXI. Brief reference to the Register of lands acquired by Public Servants.	85

SETTLEMENT REPORT

OF

VIZAGAPATAM.

1. I have the honor to submit the Annual Report on the Land Revenue, and Extra Sources of this District, for Fasli 1272 (A. D. 1862-63), together with the prescribed Statements.

2. I. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—Of the Government Taluks, Palconda continues on rent to Messrs. Arbuthnot and Co., and Narsipatam forms the charge of the Principal Assistant, who made the Settlement at the places noted below :—

No.	Taluk.	Villages.
1	Narsipatam...	Narsipatam. Rayavaram.

3. II. VARIATION IN THE NUMBER AND TENURE OF VILLAGES.—The following table shows the changes during the year. The increase under Ryotwar, and decrease under Rent, is owing to seven villages having reverted from the latter to the former head.

No.	Taluk.	Mode of Settlement.	Number of villages of Fasli 1271.	Number of villages of Fasli 1272.	Increase.	Decrease.
1	Narsipatam.	Ryotwar and Joint Rent...	150	157	7	0
		Rent for more than one year...	103	96	0	7
		Total...	253	253	7	7

Fasli 1272..	3,299
" 1271..	3,008
	291
Fasli 1271..	3,008
Deduct deaths and relinquishments..	23
	2,985
Add	
Villages reverted from Rent to Ryotwar...	243
Increase caused by re-letting relinquished lands to fresh Ryots...	71
	3,299

The number of Pattahs issued is 3,299, being an increase of 291 in the year. Of the gross number, only 314 were renewed, particulars of which are given in the margin.

4. III. SEASON AND SANITARY STATE OF THE DISTRICT.—The season has been favorable. In the Taluk of Narsipatam there was a partial failure of rain in the paddy transplanting season, but the crops turned out good and abundant. The average rain-fall in the Taluk was 32 $\frac{1}{6}$ inches. In the District it

1862.	Inches.	Tenths.
April... ..	2	21
May... ..	0	81
June... ..	2	11
July... ..	5	0
August... ..	4	0
September... ..	7	4
October... ..	7	71
November... ..	1	11
December... ..	0	41
1863.		
January... ..	0	0
February... ..	0	41
March... ..	0	0

21-61

9-71

31-41

was 31 $\frac{41}{10}$ ths inches as shown in the margin. It will be observed that this Statement is prepared as directed for the months named by the Board in their Miscellaneous Circular No. LXIX, Board's No. 3,635.

5. The District has been remarkably healthy during the year.

6. In my report for Fasli 1271, I brought to notice the want of vaccine lymph in Narsipatam. This and other complaints from the Principal Assistant, who takes great interest in vaccination, led the Civil Surgeon to inspect the southern portion of the District. The following

Extract from his Annual Report is hereto appended, showing the good results of this inspection:—

"From 1st July 1862 to 30th June 1863, 11,786 cases are reported, of which 11,803 were successful. The above number shows a steady increase upon previous year."

"I inspected the Vaccinators in the southern portion of the District early in the year. The lymph appeared good, but the Vaccinators were able to produce very few subjects for inspection. Since my visit to them the returns have increased showing that my appearance amongst them produced good results."

"The inhabitants of the plains appear anxious to secure the benefits of vaccination, but Ooriah inoculation is still practised to a great extent near the hill ranges."

"Two Vaccinators have been promoted to 1st Class, five to 2nd Class, and four fresh 3rd Class Vaccinators have been appointed to complete the establishment to its full strength, as desired by the Acting Collector and Government Agent. Two more Vaccinators are required, and Volunteers are being instructed to fill these vacancies."

"The Vaccinators still complain that the Sub-Magistrates do not give their hearty assistance, as this may be the case, but I am inclined to think that they are too willing to counter-sign the Returns of the Vaccinators without inquiring into the truth thereof. A good plan for checking these Returns has lately been introduced at the suggestion of the Principal Assistant Agent."

"The Vaccinator is made to keep a Register in which the name, age, place of residence, &c. of those vaccinated is entered; the Register is counter-signed by the Sub-Magistrate; and sent in with the Return; the return of course may still be falsified, but the Sub-Magistrate has it in his power to find out the truth without much trouble."

"Small-pox has prevailed in the northern portion of the District, and several Vaccinators have been sent there. I am sorry that circumstances have hitherto prevented my inspecting the Vaccinators in that direction, but I intend to pay a visit there as soon as I can find any Medical Officer sufficiently disengaged to attend to my Hospitals, &c. a few days."

7. IV. PRICES.—The following table gives the particulars under this head regarding the principal grains:—

No.	Grains.	Fasli 1268.	Fasli 1269.	Fasli 1270.	Fasli 1271.	Fasli 1272.	Total.	Average.
1	Paddy, 1st sort...	108	97	110	133	128	576	115
2	Do. 2nd do.	101	89	102	121	119	532	106
3	Jonnalu... ..	126	104	116	140	158	644	129
4	Gantelu	110	99	114	135	131	589	118
5	Horse-gram	132	126	131	140	135	664	133
6	Raggy	119	107	116	133	142	617	123
7	Varagulu	89	81	70	120	103	463	93

8. V. RYOTS' HOLDINGS.—Lands bearing a Sist of Rupees 2,757 were relinquished during the year. Of these lands yielding Rupees 2,235-8-9 were taken up by other Ryots, other lands previously given up and bearing a Sist of Rupees 442-10-7 were this year re-occupied; and a sum of Rupees 839-11-6 hitherto written off as "Nagad Maf" was this year realized.

9. VI. ACTUAL CULTIVATION.—The following Statement shows the extent of cultivation during the past two years:—

Taluk.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Land in Acres.	Sist.	Land in Acres.	Sist.	Land in Acres.	Sist.	Land in Acres.	Sist.
Narsipatam ..	25,732	1,67,730 3 6	61,670	1,68,256 11 0	35,938	526 7 6	...	...

In point of fact only 310 Acres, bearing a Sist of Rupees 526-7-6, were occupied in excess of last year. The difference in the Statement, or 35,628 Acres, is owing to the rate of conversion from Visams and Garces to Acres having been changed as already reported to the Board in my Administration Report, dated 12th May last, paragraph 5.

10. VII. WASTE CHARGED AND REMITTED.—The amount charged under this head in Fasli 1272 was Rupees 9,416-6-4. Of this sum, the small amount of Rupees 71-10-6 was remitted on account of certain lands having been inundated by the overflow of the lake at Komaravole, and the cultivators having no other means to pay.

11. VIII. PARTICULARS OF REMISSION.—Under this head nothing has been granted in this year.

12. IX. SUNDRY ITEMS.—The majority of the items hitherto classed as "Sundry Items," having this year been transferred to the head "Miscellaneous," as per Miscellaneous Circular No. LXIX, dated 19th June last; a decrease of Rupees 5,322 will be found in the Fasli year 1272.

13. X. EXTENT OF LAND CULTIVATED WITH SUGAR-CANE, COTTON AND INDIGO.—The following Statement shows the particulars under this head:—

Products.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Land.	Sist.	Land.	Sist.	Land.	Sist.	Land.	Sist.
Sugar-cane...	3,435	46,345 8 4	5,277	39,507 14 11	1,842	...	...	6,837 9 5
Cotton...	4,626	30,998 6 7	11,745	34,893 11 11	7,119	3,895 5 4	...	...
Indigo...	977	8,291 14 1	2,434	16,701 3 4	1,457	8,409 5 3	...	...

In Cotton and Indigo there is a satisfactory increase both in land and Sist, but in Sugar-cane, while there is an increase in land there is a decrease in Sist; the increase in land is mainly owing to the change in the rate of conversion stated in paragraph 9 above.

14. XI. GENERAL RESULT OF LAND REVENUE SETTLEMENT.—Annexed is an Abstract Comparative Statement of the Settlement demand of every description of Revenue under this head during the past two years:—

Particulars.	Fasli 1271.			Fasli 1272.			Increase.	Decrease.
	RS.	A.	P.	RS.	A.	P.	RS.	RS.
Peshcush of Zemindary and Proprietary Estates...	9,76,020	13	2	9,76,020	13	2	...	...
Shrotriem, &c. villages	2,033	4	0	2,033	4	0	...	...
Rents for more than one year...	1,31,702	8	2	1,25,590	6	0	...	6,112
Rents for one year ..	...	...	...	...	...	...	...	...
Ryotwar...	1,85,110	4	2	1,86,081	2	0	971	...
Miscellaneous	1,188	9	11	6,586	13	3	5,398	...
Total...	12,96,055	7	5	12,96,812	6	5	6,369	6,112
Net increase...							257	

SETTLEMENT REPORT OF

15. The decrease under Rents, and the increase under Ryotwar, is consequent on the leases of certain villages on rent having expired, and to their transfer to the latter head. The increase under Miscellaneous is owing to certain items of Sundry Sources heretofore included under Ryotwar, but now credited as Miscellaneous as per orders of the Board.

16. XII. SAYER, ABKARRY AND OTHER SOURCES OF REVENUE.—The demand under this head is exhibited in the following Comparative Statement :—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS.	RS.
Forest Revenue...	...	...	...	...
Sayer ...	833 15 11	...	...	834
Abkarry ...	67,953 8 0	67,953 8 0	...	...
Miscellaneous...	24 15 9	70 14 6	46	...
Total ...	67,978 7 9	68,024 6 6	46	...
Income tax ...	99,718 8 2	82,027 10 0	...	17,691
Miscellaneous ...	...	1 9 3	2	...
Total...	99,718 8 2	82,029 3 3	2	17,691
Moturpha and duties on Arts and Trades ...	8,820 3 3	...	...	8,820
Miscellaneous ...	25 10 1	...	...	26
Total...	8,845 13 4	...	...	8,846
Salt...	3,22,000 1 6	3,01,449 12 8	...	20,550
Miscellaneous ...	489 6 5	184 4 8	...	305
Total...	3,22,489 7 11	3,01,634 1 4	...	20,855
Sea Customs ...	37,950 5 5	32,963 1 5	...	4,987
Miscellaneous ...	49 9 9	155 2 0	105	...
Total...	37,999 15 2	33,118 3 5	105	4,987
Stamps...	64,583 4 6	75,580 9 0	10,997	...
Miscellaneous ...	1,602 1 4	5,419 11 6	3,618	...
Total...	66,385 5 10	81,000 4 6	14,615	...
Grand Total...	6,04,251 10 1	5,65,806 3 0	14,768	53,213
Net decrease..... 38,445				

17. The decrease on the year amounts in all to Rupees 38,445.

That in Salt is owing, as the Acting Salt Deputy Collector reports, to two causes firstly to the continued want of roads (some of these are being constructed) connecting the pans with the interior; and secondly to the fact that last year, Cholera breaking out at the Vomaravilli pans in Ganjam, diverted the Bunjary trade of those pans to this District.

The Income tax decrease is owing to the abolition of the two per cent. tax on all incomes above two and below 500 Rupees.

In Sea Customs the decrease is Rupees 4,987, which is owing to a falling off in exports at Bimlipatam in Gingely and Valisala seeds.

VIZAGAPATAM.

18. The following is a Statement of the wastage on Salt during the past year, amounting to Indian Maunds 13,906-28-39, being 6½ per cent. on the aggregate sales. Authority for writing off the same is solicited.

Cotours.	Number of full and incomplete heaps.	Contents of the heaps when stored.	Out-turn of the heaps when sold.	Wastage.	Centage of the wastage in column 3.
		M. S. T.	M. S. T.	M. S. T.	M. S. T.
Karassa	77	92,235 0 0	87,396 0 0	4,839 0 0	5 9 68
Nellimuku ...	45	52,713 38 39	47,487 30 0	5,226 8 39	9 36 43
Conadah.....	30	34,912 20 0	34,185 20 0	727 0 0	2 6 52
Kuppili	29	34,800 0 0	31,715 20 0	3,084 20 0	8 34 43
Total...	181	2,14,691 18 39	2,00,784 30 0	13,906 28 39	6 19 7

19. A general report on the pans and the measures necessary to their improvement, and the reduction of the wastage, from the Acting Salt Deputy Collector, will shortly be separately submitted to the Board with my remarks, so that nothing farther need be said in this report.

20. XIII. ABSTRACT OF LAND AND OTHER SOURCES OF REVENUE.—The following Statement gives the particulars under this head :—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS.	RS.
Land Revenue...	12,96,055 7 5	12,96,312 6 5	257	.....
Sayer, Forest-Revenue, Abkarry and other sources of Revenue ...	6,01,251 10 1	5,65,806 3 0	...	38,445
Total ...	19,00,307 1 6	18,62,118 9 5	257	38,445
Net decrease.....				38,188

21. XIV. DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—The following are the particulars under this head :—

Sources.	Amount.
<i>Demand.</i>	RS. A. P.
Land Revenue...	12,96,312 6 5
Forest Revenue, Abkarry and other sources ...	5,65,806 3 0
	18,62,118 9 5
<i>Collection.</i>	
Within the Fasli...	17,77,049 12 8
Remission of Income Tax ...	15 10 0
Subsequent collection up to 31st July 1863 ...	23,029 2 8
	18,00,094 9 4
<i>Balance</i> ...	62,021 0 1
Of which the following are the particulars :—	
Pesheush ...	13 0 0
Rents for more than one year ...	60,058 0 0
Ryotwar ...	160 11 10
Miscellaneous ...	169 8 9
Abkarry ...	210 13 9
Income Tax ...	1,411 13 9
Total...	62,024 0 1

Of the balance in Rents, Rupees 60,000 alone are due by Messrs. Arbuthnot and Co. on account of Palcondah. The amount has perhaps been paid at the Presidency according to the stipulation in the Lease, but no intimation of such payment has been made to this office, and

consequently the amount has not been credited. The other items are trifling, and call for no particular remark.

22. XV. ARREARS.—The amount outstanding at the beginning of the year was Rupees 52,805-1-9: up to 31st July last Rupees 52,083-7-9 were collected, and Rupees 555-6-4 remitted, leaving Rupees 166-3-8 uncollected. Details of the foregoing items are given in the following table:—

Particulars of Balance outstanding at the beginning of Fasli 1272.				Amount.	
	RS.	A.	P.	RS.	A. P.
Land Revenue	32,844	3	9		
Miscellaneous	92	9	10		
Abkary and other sources of Revenue...	19,868	4	2		
				52,805	1 9
<i>Collection.</i>					
Within the Fasli...	52,083	7	9		
Remission (Ryotwar, Moturpha, and Income Tax)...	555	6	4		
				52,638	14 1
Balance...				166	3 8
Of which the following are the particulars:—					
Ryotwar and Rent...				94	14 6
Income Tax...				71	5 2
Total...				166	3 8

23. XVI. ARREARS OF PREVIOUS YEARS IRRECOVERABLE.—The amount under this head is

Ryotwar and Rents...	94	14	6
Income Tax...	71	5	2
	166	3	8

The latter amount will be separately treated of in the Income Tax Report. The former amount is chiefly due by insolvent and fugitive Ryots, and as the amount is reported by the Principal Assistant to be irrecoverable, authority is requested to write the same off to Profit and Loss.

24. XVII. COERCIVE PROCESS.—During the year under review coercive measures were adopted in the case of three Ryots, who fell in arrears to the amount of Rupees 34-13-4.

By the sale of their property Rupees 9-4-4 were realized, and for the rest their lands will perhaps have to be sold under Act XXXIX of 1858.

25. XVIII. CHARGES.—The following Comparative Statement exhibits the charges of collection during the two past years, showing a decrease in the year under review. Particulars will be found in Statement No. 14.

Items.	Fasli 1271.		Fasli 1272.		Increase.	Decrease.
	RS.	A. P.	RS.	A. P.	RS.	RS.
Land Revenue...	99,395	9 10	89,173	13 3	...	19,222
Abkary...	...	...	...	...	...	...
Moturpha...	10,972	4 7	7 6 5	...	...	10,965
Salt...	26,453	10 6	23,083	5 5	1,630	...
Sea Customs	2,216	0 6	4,765	1 7	2,549	...
Stamps...	6,431	6 1	4,131	14 5	...	2,299
Income Tax...	2,861	13 0	7,331	13 3	4,970	...
Total...	1,47,830	12 6	1,21,493	6 4	9,149	32,486
Net decrease...					2,357	

64

26. XIX. VILLAGE ACCOUNTS.—The Principal Assistant reports that the village and Taluk servants are perfectly familiarized with the new system of accounts which answer exceedingly well, being simple and accurate. During the year Mr. Longley himself examined the accounts of six villages, and the remainder were examined by his Serishtadar.

27. XX. LANDS ACQUIRED BY PUBLIC SERVANTS.—The following Abstract Statement shows the acquisitions made during the past Fasli by the servants in this Collectorate:—

No.	Names.	Office.	Extent and description of land.	Assessment.	Remarks.
1	Vazeerally Khan	Sub-Magistrate of Palcondah.	246 of wet and dry lands.	Rs. 1,402	These lands are all in the Cheepurpilly and Vizianagrum Taluks, and have been received in mortgage by this Officer at an outlay of Rupees 7,200 at interest.
2	Madiralla Canmojee Row.	Sea Custom Clerk, Vizagapatam.	4 Garden do.	2	This land is situated in the Town of Vizagapatam, and has been purchased by this Clerk for Rupees 11.
3	Tharegopala Juganada Row.	Huzur Telugu Record-keeper.	1 Garden Date trees.	30	This land is situated in Nabobpett near Vizagapatam, and was purchased by this Officer for Rupees 150.

28. XXI. CONDUCT OF SUBORDINATE OFFICERS.—Nothing particular to record.

29. XXII. MANAGEMENT OF PALCONDAH AND HOONJERAM BY MESSRS. ARBUTHNOT AND CO., THE RENTERS.—The result of the management of these Estates during Fasli 1272 is succinctly given in Mr. Minchin's report herewith submitted, marked C. It will be seen that although an unusually heavy fall of rain caused much damage to the irrigation channels and tanks, yet from the remunerative prices of all sorts of grain and produce prevailing throughout the year, the demand of Rupees 1,52,594-6-6 was, with the small exception of Rupees 408-13-1, fully realized within the Fasli. The following is a Comparative Statement of the gross settled Demand, Collection and Balance of the Estates during the two last years:—

Items.	Fasli 1271.				Fasli 1272.				Comparison between Columns.	
	Villages.	Demand.	Collection.	Balance.	Villages.	Demand.	Collection.	Balance.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10	11
Ryotwar	170	1,43,975 8 11	1,42,202 1 3	1,073 7 8	170	1,44,972 5 1	1,44,563 8 0	408 13 1	1,096 12 2	...
Jodi, ..	93	7,622 1 5	7,622 1 5	...	93	7,622 1 5	7,622 1 5	...	...	...
	263	1,50,897 10 4	1,49,824 2 8	1,073 7 8	263	1,52,594 6 6	1,52,185 9 5	408 13 1	...	...

The increase is slight in comparison with that of last year, and is chiefly in the ordinary Ryotwar lands.

30. The following Abstract Statement shows the cultivated area of Fasli 1272 in comparison with that of Fasli 1271:—

Name of Produce.	Land in Acres for Fasli 1271.			Land in Acres for Fasli 1272.			Increase.			Decrease.		
	A.	C.	V.	A.	C.	V.	A.	C.	V.	A.	C.	V.
Sugar-cane.	399	26	2	417	17	4	17	31	2	0	0	0
Paddy.	9,740	22	2	9,973	2	7	232	20	5	0	0	0
Indigo.	103	11	13	68	39	15	0	0	0	34	11	14
Other grains.	2,550	16	15	2,395	22	12	0	0	0	154	34	3
Total.....	12,793	57	0	12,855	2	6	250	11	7	189	6	1

31. ARREARS.—The arrears outstanding at the end of Fasli 1271 amounted to Rupees 2,066-2-9. Of this sum Rupees 947-14-2 were collected within the past Fasli, leaving a balance of Rupees 1,118-4-7.

32. MARAMUT.—The outlay on this account was all on ordinary works, and amounted to Rupees 1,445-13-1, or Rupees 301-4-6 below that of Fasli 1271.

33. The usual accounts A and B are herewith forwarded.

VIZAGAPATAM, 24th August 1863.

(Signed) D. F. CARMICHAEL, Collector.

CONTENTS.

	Paras.
I. Villages at which the settlement was made...	2
II. Variation in the number and tenure of Villages...	3
III. Season and Sanitary state of the District...	4 to 6
IV. Prices...	7
V. Ryots' Holdings...	8
VI. Actual cultivation...	9
VII. Waste charged and Remitted...	10
VIII. Particulars of Remission...	11
IX. Sundry Items...	12
X. Extent of land cultivated with Sugar cane, Cotton and Indigo...	13
XI. General result of Land Revenue Settlement...	14 and 15
XII. Sayer, Abkarry and other sources of Revenue...	16 to 19
XIII. Abstract of Land and other sources of Revenue...	20
XIV. Demand, Collection and Balance of all sources of Current Revenue...	21
XV. Arrears...	22
XVI. Arrears of previous years irrecoverable...	23
XVII. Coercive process...	24
XVIII. Charges...	25
XIX. Village Accounts...	26
XX. Lands acquired by Public Servants...	27
XXI. Conduct of subordinate Officers...	28
XXII. Management of Palcondah and Hoonjeram by Messrs. Arbuthnot and Co., the Renters...	29 to 33

(Signed) D. F. CARMICHAEL, Collector.

VIZAGAPATAM, 24th August 1863.

SETTLEMENT REPORT

OF THE

GODAVERY DISTRICT.

1. SUBMITTING REPORT AND ACCOUNTS.—I have the honor to submit my Report on the Settlement of this District for Fasli 1272 (1862-63), accompanied by the Annual Statements prepared in the usual forms.

2. As I joined the District after the completion of the Jumma bundy, I can say nothing from personal observation; and I will, therefore, confine myself to such remarks as the usual Statements seem to demand.

3. NEW ARRANGEMENT OF TALUKS.—The arrangement of the Taluks according to Mr. Pelly's scale was fully completed during the year. There were formerly sixteen Taluks in the District there are now nine.

4. OFFICERS BY WHOM SETTLEMENT WAS MADE.—Statement No. 1 shows the Officers by whom, and the places at which the Settlement was made. Mr. Purvis conducted the settlement of the two Taluks under his immediate charge, as well as the two of the Head Assistant Collector, and one of the two in the Deputy Collector's

*Mr. W. D. Horsley.

range, the former Officer* having been appointed to act as Sub-Collector of the Kistna District, and the latter† having been away on leave.

† Yerragunta Chittaraba Row.

The remaining Taluk, viz., Ellore, in charge of the Deputy Collector, was settled by himself.

‡ Mr. T. A. N. Chase.

The Sub-Collector‡ settled the three Taluks forming the Sub-division. The settlement of each Taluk has been made within its limits, and at the localities that best suited the convenience

§ Attili and Penagonda.

of the Ryots, except two villages§ of the Tanuku Taluk in the Sub-division. As several accounts of these two large villages were not prepared in time during the Sub-Collector's stay in the same Taluk, they were deferred and settled at Nursapore, to which place the Ryots could most conveniently repair.

5. DISTRIBUTION OF PUTTAHS.—The District is partly under the Joint rent, and partly under the Ryotwary system. In accordance with the order of Government, under date the 24th June 1861, No. 1,231, the permanent settlement was introduced into the Western Delta Taluks of the Sub-division. Of the 16,331 Puttahs entered at the bottom of the Statement No. 1, 15,413 are the individual Puttahs distributed in the Sub-division, and 76 in the principal Division. One hundred and sixteen Puttahs were not renewed as no material change was required, and the remaining 726 were given to the single and joint rent villages.

6. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—The number of villages remained unaltered: 240 villages which were entered under Joint rent up to Fasli 1271 have been converted into Ryotwary, and four hitherto under Joint rent were in the year under report rented out to single individuals. The fresh Puttahs distributed in the Sub-division are not in a permanent form, and a good many of them will require renewal during the ensuing Jumma bundy, because the assessment of the Ryots entered in the Puttahs of the year under

report will be increased for Fasli 1273, with reference to the gradual imposition of the assessment as ordered in paragraph 2 of the Government Order,* and as the system should be experimental as mentioned in paragraph 1 of the above order.

* 24th June 1861, No. 1,231.

7. **SEASON AND CROP.**—It was on the whole a favorable season, and there was no obstruction to the usual agricultural operations. The rains were deficient at the early part of the season, consequently the cultivation in the upland Taluks and under the river Yelair was not carried on to its full extent. The Godavery rose as high as 25 feet, and the supply of water from the ancient channels was abundant. The cultivation in the Delta Taluks was carried to a considerable extent, and yielded a fair return; but in some villages of the Delta Taluks, the wet crops were reported to have suffered a little from unseasonable winds. The yield of the early dry crops, both in the upland and Delta Taluks, was good. The first crop of Gingely-oil seed and Jonna was slightly injured by the heavy rains in September and October. In the following months the rains were moderate. The cultivation of the summer Gingely-oil seed under the influence of the ancient water was good, and the yield most profitable. The cultivation and yield of Cotton was much greater than in the preceding year, especially in the upland Taluks. The cultivation of Tobacco, Indigo, Bengal gram and Horse gram was carried on to its full extent, and the yield of the second crop Paddy cultivation was good. The Ellore canal was closed for repairs for a certain period in the early part of the season, and consequently the first crop and Dalwa cultivations under that canal were not carried on properly. Sugar-cane was extensively cultivated by means of the ancient water; but the Ryots have not derived the profits which they expected, because the price fell after the manufacture of the Jaggery, owing to

diminished demand. Sugar-cane has been this year cultivated in parts where it has not been hitherto attempted, and the Ryots seem to be very anxious to extend this branch of agriculture wherever the ancient water is available. They generally realize a very good profit from it, as the expenses for cultivation have been much reduced.

8. **RAIN-FALL.**—The fall of rain in each month from April 1862 to March 1863, taking the average of the whole District, is exhibited in the margin. The total fall is below that of the previous year by about nine inches.

9. **SANITARY CONDITION.**—The sanitary condition of the District during the Fasli under report was good. The greater number of deaths by cholera were in the Taluk of Ellore. The mortality amongst the cattle is much below that in the preceding year. The epidemic appeared in a very mild form.

10. **VACCINATION.**—The number of persons vaccinated in the year under report was 10,071 the number returned as successful is 7,590, and as unsuccessful is 2,481, being nearly equal to the number in the preceding Fasli.

11. **PRICE.**—Statement No. 2, showing the prices of grain is discontinued, as directed by the Board of Revenue, in paragraph 4 of their Proceedings of 19th June 1863, No. 3,635. The price of paddy and grain of all kinds is steadily rising. The average price of paddy during the

Year and month.	Fasli 1271.	Fasli 1272.
1862 April	0.64	0.47
" May	1.50	1.62
" June	5.24	4.23
" July	9.3	3.97
" August	9.87	5.37
" September	3.72	11.20
	30.0	36.86

1863 October	2.40	5.79
" November	8.55	1.35
" December	0.50	0.87
" January	1.25	0.0
" February	0.30	0.0
" March	1.0	0.91
	14.30	8.95

	Fasli 1271.	Fasli 1272.	Decrease.
Cholera	4,931	555	4,376
* Fever	6,357	3,752	2,605
Small-pox	1,643	92	1,551
	12,331	4,159	7,572

† Fasli 1271...	27,261
" 1272...	12,766
Decrease...	14,495

	Successful.	Unsuccessful.
Fasli 1271...	7,632	2,421
" 1272...	7,590	2,481

time of harvest was between 15 and 20 Rupees, and in other seasons was 25 Rupees a putty or candy. This dearth presses hard on those who subsist on fixed salaries. The cultivators, who form the large majority of the population, are well off, and make considerable profits. Neither is the scarcity felt by agricultural labourers, as they are paid in grain, and the amount given has also largely increased owing to the paucity of day labourers, now that the cultivation in the District has been so considerably extended. The rate of hire for labourers, artificers, and other workmen is increased to more than double the rate which was paid in former years. The rise in prices is attributable, I think, to the demand for labour, to the increase of commerce, and to the improvement in the condition of the agricultural population.

Enclosure B in Statement 3.

	Acres.	Rs.
Ryots' holdings of Fasli 1271.....	5,64,002	17,98,382
Deduct land given up in Fasli 1272...	1,12,778	4,85,085
	4,51,224	13,13,297
Add land taken up	1,16,151	2,91,015
Total holdings	5,67,375	16,04,312

Road Fund Rupees 6,381.2.8. which was ordered to be collected in paragraph 5 of the Government Order, dated 24th June 1861, No. 1,231, has been excluded from the above assessment.

12. **RYOTS' HOLDINGS, Statement No. 3.**—The marginal Statement shows that the holdings of the preceding Fasli amounted to 5,64,002 Acres, at an assessment of Rupees 17,98,382; and that those of the Fasli under report amounted to 5,67,375 Acres, assessed at Rupees 16,04,312, being 1,94,070 Rupees less than in the previous Fasli against an increase of 3,373 Acres. This is mainly attributable to the new Survey and Settlement in the Sub-division. A large increase was found in the extent of

land by the new Survey, and a large reduction has resulted in the land assessment according to the revised rates. The water tax has been excluded from the entries in this Statement.

13. **SETTLEMENT.**—The Taluk of Undi in the Sub-division has been completely brought under the Settlement. The greater part of the Tanuku Taluk, and nearly two-thirds of the Narsapore Taluk have also been brought under its influence. The extent of land relinquished by the former holders, compared with the results of Fasli 1271, appears very large, and calls for explanation. On the introduction of the Survey assessment, Ryots gave up their lands to a larger extent than in the previous year under joint rents, owing to the change in the assessment consequent on the Survey, and took up other lands which suited them better.

14. **TRANSFERS OF LAND FROM ONE HEAD TO ANOTHER.**—Transfers of land from dry into wet, and other heads according to the settlement classification, had to be effected by deduction from one head and addition to the other. The increase in the area by Survey has been added, and the decrease deducted.

15. **ACTUAL CULTIVATION.**—The actual cultivation amounted to Acres 3,84,937, bearing an assessment of Rupees 13,13,000, or Acres 6,572

Items.	Fasli 1271.		Fasli 1272.		Difference.	
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Dry.....	1,51,639	6,67,371	1,69,079	5,42,634	12,560	1,24,737
Dry converted into Wet.	65,815	2,56,550	37,347	1,42,616	28,468	1,13,904
Wet.....	1,25,406	5,32,611	1,74,459	6,06,329	49,053	73,718
Garden.....	2,405	14,123	2,312	13,141	407	982
Dry converted into Wet.	3,011	20,026	1,156	8,008	1,855	12,018
Do. into Gar-						
den.....	89	328	82	231	7	94
Garden converted into						
Wet.....	...	...	2	8	2	8
Total..	3,78,365	14,91,009	3,84,937	13,13,000	92,352	3,25,461
					Net..	6,572 1,78,009

with an assessment of Rupees 1,78,009 above the preceding year. The cultivated area is partly according to the Survey, and partly according to the Village accounts.

The great decrease, especially in the extent of "Dry," and "Dry converted into Wet" and "Gar-

den," and the great increase in the extent of "Wet," is chiefly owing to the fact that land

SETTLEMENT REPORT OF THE

entered as Dry in the accounts of Fasli 1271 has been entered as Wet, according to the Settlement Registers in which water tax has been imposed on every field that has ever been irrigated since the opening of the channels, and upon the whole of a field, even though a part only may have been watered in conformity with paragraphs 2 and 6 of the Water Tax rules.

16. REMISSIONS.—Statement No. 4 exhibits particulars of remissions, the results of which are compared below:—

	Fasli 1271.	Fasli 1272.	Decrease.
Occasional.....	31,157	12,811	18,346
Ordinary.....	58,843	31,656	27,187
Total.....	90,000	44,467	45,533

The decrease of Rupees 18,346, under the head of Occasional remissions, is the result of a gross decrease of Rupees 20,777, and a small increase of Rupees 2,431. The former is principally owing to remissions on account of the great damage occasioned by the floods in Fasli 1271, and the latter is due to remission granted for withered crops, and for lands covered with salt water, as well as to an increase in the remissions granted for waste lands.

The decrease of Rupees 27,187, under the head of Customary remissions, has resulted from the discontinuance of the usual allowances to Religious institutions, Village Establishments, and Vernacular schools, consequent on the introduction of the new settlement in the Sub-division.

Sundry items have been shown in detail in the Statement of particulars of Current Demand of Ryotwar, &c., as directed in paragraph 8 of the Board's Miscellaneous Circular, No. XLIX, dated 19th June 1863.

17. Statement No. 5.—This Statement shows a small remission on account of withered crops, which was found necessary in the Taluk of Ellore.

18. CULTIVATION OF SUGAR-CANE, COTTON

Fasli 1271.	Fasli 1272.	Difference.	
Acres.	Acres.	Acres.	
Sugar cane... 4,415	4,976	461	
Cotton... 7,815	12,008	4,193	
Indigo... 226	306	80	

AND INDIGO. Statement No. 7.—The extent of land cultivated with Sugar-cane, Cotton, and Indigo, is exhibited in this Statement. There is a large increase in the area cultivated with

the first named product, which is owing to the advantages afforded by the ancient irrigation. The large increase in Cotton was owing to the stimulus occasioned by the unprecedented demand for that article in Europe. The increase in Indigo is attributable to the seasonable rains.

19. GENERAL RESULT OF LAND REVENUE. Statement No. 10.—An abstract is given below showing the general result of the Land Revenue, compared with that of the preceding year.

Items.	Fasli 1271.		Fasli 1272.		Difference.	
	No. of Villages.	Assessment.	No. of Villages.	Assessment.	No. of Villages.	Assessment.
Permanently settled.....	737	7,45,550	737	7,45,534	.....	16
Quit-rent and Shrotriams...	84	23,872	84	23,785	.....	86
Rented for more than one year.....	27	5,121	31	5,872	4	751
Rented for one year.....	948	2,91,491	704	15,86,441	244	12,94,950
Ryotwar.....	3	21,41,274	243	6,20,291	240	15,20,984
Redemption of quit-rent on Inams.....	.....	291	.....	.....	.....	291
Total...	1,799	32,07,599	1,799	29,81,923	.....	2,25,676
Sayer Extra Revenue.....	.....	17,400	}	4,89,413	.....	4,66,614
Miscellaneous.....	.....	5,399				
Total...	1,799	32,30,398	1,799	34,71,336	.....	2,40,938

GODAVERY DISTRICT.

There is a decrease of Rupees 16-4-5 in the Peshkush. In the village of Bommur, a sum of Rupees 48-13-3 was sanctioned to be reduced from the Permanent assessment, on account of land given up for the purpose of enlarging the Cantonment at Dowlaishweram; but only two-thirds of this sum, or Rupees 32-8-10 had been deducted from the Peshkush in Fasli 1271, as mentioned in paragraph 19 of the last Jummabundy Report; and the remaining Rupees 16-4-5 have been deducted from the Peshkush in the year under report.

Quit-rent and Shrotriam.—The decrease of Rupees 86 in the amount of Quit-rent and Shrotriam, is owing to the quit-rent of a village for three Faslis having been included in the Demand of Fasli 1271.

The increase of Rupees 751 in the Rents for more than one year, is owing to the transfer of four villages from that tenure to another.

The large increase of Rupees 12,94,950 in the Rents for one year, and the large decrease of Rupees 15,20,984 under Ryotwar, is chiefly owing to the Rents for one year in Fasli 1271 having been shown under Ryotwar for a period of ten months, according to the classification of the Treasury accounts. The increase and decrease would have been still greater under these heads had it not been for the transfer of water tax on the Proprietary and Inam lands, to Land Revenue Miscellaneous, under paragraph 8 of the Board's Proceedings of the 19th June 1863.

Redemption of Quit-rent on Inams, &c.—There appears a decrease of 291 in the amount of redemption of quit-rent on Inams, owing to the transfer of this item to 17 H Public Debt in Fasli 1272 under orders.

Land Revenue Miscellaneous.—The large increase of 4,66,614 in the Land Revenue Miscellaneous is owing chiefly to the transfer of the water tax, Rupees 4,59,392, on the Proprietary estates and Inam lands to this head as stated above. To show the real increase and decrease in the Land Revenue exclusive of water tax on Proprietary Estates and Inam lands, a Statement is annexed in the margin, from which it will be

	Fasli 1271.	Fasli 1272.	Difference.
Land Revenue... 26,42,045	24,91,129	1,50,916	
Water Tax ... 2,56,339	4,96,794	2,34,455	
Net Increase..		83,539	

observed that there is really a net increase of Rupees 83,539 in the Land Revenue. The large decrease of Rupees 1,50,916 in the Land assessment is owing to the reductions in the assessment

consequent on the new settlement. The large increase in the water tax of Rupees 2,34,455 is attributable to the water tax having been imposed on the survey acreage in both the Principal and Sub-divisions.

20. SUNDRY SOURCES OF REVENUE.—The particulars of the Sundry Sources of Revenue, in comparison with those of the preceding year, are given in the following Statement:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
Abkarry... ..	1,32,986	1,33,396	410	...
Miscellaneous or Interest on arrears of Revenue and Refunds of Charges ...	3,165	...	...	3,165
Sayer... ..	1,676	...	...	1,676
Income tax.	1,13,918	66,417	...	47,501
Duty on Arts and Trades... ..	1,633	1	...	1,632
Sea Customs.	53,736	48,748	...	9,988
Land Customs... ..	6,286	1,439	...	4,847
Salt... ..	2,76,931	3,91,443	1,14,514	...
Stamps... ..	1,20,770	91,870	...	24,900
Total...	7,16,101	7,37,316	1,14,924	99,709
Net...			21,215	...

SETTLEMENT REPORT OF THE

Fasli 1271	Rs.
.. 1272	311
	721
Increase...	410

Charges" in Fasli 1271, and partly to the increase in the item for Fasli 1272.

Grazing tax...	Rs.
Sale of trees...	1,417
	259
Total...	1,676

transferred to Miscellaneous under Land Revenue and Abkarry, and the latter to the Local Funds.

Income Tax.—The large decrease of Rupees 47,501 in the Income Tax is chiefly owing to the abolition of the 2 per cent. tax in the year under report. The decrease in the duty on Arts and Trades of Rupees 1,632 is in consequence of its abolition.

Sea Customs.—The decrease of Rupees 9,988 in the Sea Customs is chiefly owing to the great falling off in the exportation of rice and grain to Mauritius and Bourbon, and of piece goods in consequence of the prices of Cotton.

Land Customs.—The decrease of Rupees 4,847 in the Land Customs is in consequence of the piece goods having been exported to a smaller extent than in the previous year to Yanam, owing to the high prices of Salempores.

Salt.—The accompanying Statements Nos. 3, 4, 5 and 6 exhibit the details of transaction in Salt. The quantity in store at the beginning of the Fasli was 6,30,716 Indian Maunds, and the quantity received during the year was 3,54,968, making a total of 9,85,684 Indian Maunds.

Sales...	Rs.
Wastage remitted for Fasli 1271..	2,62,583
	11,638
Total..	2,74,321
+12,000 Maunds.	

Engineer for the Depot at Manikdeekunta, the price of which has not yet been received. This balance has been outstanding for the last two years.

The actual quantity in store, deducting the above and wastage, was 6,37,889 Indian Maunds. I request the sanction of the Board for writing off the wastage of Indian Maunds 11,474 in the accounts, with reference to the remark given in Statement No. 4.

The past season was for the most part favorable for making salt, though the heavy rains towards the latter part of the season impeded the progress of manufacture to a certain extent, and have caused a decrease in the out-turn. The estimated quantity of salt manufactured in the year under report was Indian Maunds 2,64,993, the quantity actually received into store, both within the Fasli and subsequently, was Indian Maunds 2,61,282. The whole quantity of salt in store, including that which was received after the end of the Fasli, amounts to 7,76,853 Indian Maunds, which is sufficient for two years' consumption. The salt manufactured being of a far better quality than usual, the full rate of 7½ Rupees per garce was disbursed.

Government Order, 12th May 1862, No. 1,042.

Home sales...	Rs.
Inland sales...	63,577
	20,619
	77,196

As shown in the comparative Abstract on the back of Statement No. 5, there is an increase of 77,196 Indian Maunds in the Home and Inland sales, which is owing to the limited sales of last Fasli. A greater number of merchants and Brinjaries resorted to the stores during the year than during the preceding one.

The increase of Rupees 410 in the Abkarry is partly owing to interest* appearing for 10 months under "Miscellaneous or Interest on Arrears of Revenue and Refund of

Miscellaneous and Sayer.—The falling off of Rupees 3,165, and Rupees 1,676 under the heads of Miscellaneous and Sayer is only nominal, the former item having been

GODAVERY DISTRICT.

* Rs. 85,822.

The decrease* under the head of Exportation by sea is in consequence of the limited demand for exportation to Calcutta.

	Fasli 1271.	Fasli 1272.	Difference.
Collections..	2,76,931	3,91,443	1,14,512
Charges..	42,417	29,678	12,744

Statement No. 6.—The comparative Statement in the margin shows collections and charges. Explanation of the cause of the fluctuation in each item is given in the column of Remarks of the Statement No. 6. The increase in the collections is owing to the increased sales for Home and Inland consumption, and the decrease in the charges is in consequence of the payment of the Kudiyaram in Fasli 1271, for a larger quantity of salt manufactured in Fasli 1270 than that in Fasli 1272, which again was less in quantity than that of the previous Fasli.

Stamps.—The decrease of Rupees 24,900 in the sale of Stamps is in consequence of the large sales in Fasli 1271, owing to the operation of the law of Limitation.

21. TOTAL DEMAND OF LAND REVENUE AND SUNDRY SOURCES OF REVENUE.—The entire demand in the year under report on account of all Sources of Revenue, including Extra Revenue and Income tax was 42,08,652, or Rupees 2,62,153 above the preceding year as shown in the following Statement:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.	
Land Revenue A in Demand.....	32,07,599	29,61,923	...	2,25,676	
Miscellaneous.....	22,799	4,89,413	4,66,614	...	
Total.....	32,30,398	34,71,336	4,66,614	...	Net Increase 2,40,933.
Sundry Sources A in Demand.....	7,02,059	7,28,151	26,092	...	
Miscellaneous.....	14,042	9,165	...	4,877	
Total.....	7,16,101	7,37,316	26,092	4,877	Net Increase 21,215.
Grand Total of all Sources A in Demand.....	39,09,658	37,10,074	...	1,99,584	
Miscellaneous.....	36,841	4,98,578	4,61,737	...	
Total.....	39,46,499	42,08,652	4,61,737	1,99,584	Net Increase 2,62,153.

The following Abstract is prepared from the Statement which shows the particulars of the Current Demand of Ryotwar, Sundry Items, Land Revenue Miscellaneous:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
<i>Land Revenue.</i>				
Miscellaneous.....	20,871	4,84,337	4,63,466	...
Interest.....	1,928	5,076	3,188	...
Total.....	22,799	4,89,413	4,66,614	...
<i>Sundry Sources.</i>				
Miscellaneous.....	12,597	8,478	...	4,119
Interest.....	1,445	687	...	758
Total.....	14,042	9,165	...	4,877
Total Miscellaneous.....	36,841	4,92,815	4,59,347	...
Interest.....	3,373	5,763	2,390	...
Total.....	36,841	4,98,578	4,61,737	...

Land Revenue Miscellaneous.—The large increase of Rupees 4,63,463, under the head of Land Revenue Miscellaneous, is owing partly to water tax on Inams and Proprietary estates having been transferred to this head, and partly to an increase* in the sale proceeds of the right to hold unoccupied lands liable to the payment of annual assessment. The increase in the water tax principally arose from the Inams in the Government villages where the settlement was introduced, for reasons given in paragraph 19 regarding the water tax on Government lands, as well as from such Inams in the two Taluks of the Principal Division where they are charged with water rates on the new survey acreage. The increase in the sale proceeds of unoccupied lands has occurred in consequence of such lands having been applied for by numerous persons, on the right to hold them being sold by auction.

Miscellaneous of Sundry Sources.—The net decrease of Rupees 4,119 in Miscellaneous, under the head of Sundry Sources of Revenue, is the result of the interest on arrears of Revenue and Refunds of charges and Sayer having been transferred from this head to that of Land Revenue Miscellaneous, and Local Funds.

Interest.—The increase of Rupees 2,390 in interest, both on the Land Revenue and Sundry Sources of Revenue, is chiefly owing to the instalments of Land Revenue and Abkarry not having been punctually paid in the preceding Fasil.

22. *SUNDRY ITEMS.*—The particulars of the Sundry items have hitherto been shown in Statement No. 4; but this head has this year been transferred to the Statement of particulars of Current Demand of Ryotwar, Sundry Items, and Land Revenue Miscellaneous, under the instructions in paragraph 8 of the order of the Board of Revenue, 19th June 1863.

It will be observed that there is a decrease of as much as Rupees 3,11,492 under the head of Sundry items. This is mainly in the item of water tax on Inams and Proprietary lands, which has been transferred from this head. The real decrease as compared with the preceding year is only Rupees 2,277, as particularized below:—

Items.	Fasil 1271.	Fasil 1272.	Difference.
As per last year's return.....	4,73,457	...	...
Deduct water tax on Inams and Proprietary lands transferred to Land Revenue Miscellaneous.....	3,09,215	...	...
Remainder.....	1,64,242	1,61,965	2,277
namely,		Increase.	Decrease.
Jodi and quit-rent on Sundry Inams.....	...	...	3,753
Tax on the unassessed lands.....	...	...	4,424
Grazing tax or Pullary.....	...	1,314	...
Quit-rent on dock yards.....	...	...	48
Quit-rent commutation.....	...	...	291
Tax on dock yards.....	...	11	...
Assessment on the excess in Inams by Survey.....	...	4,919	...
		6,244	8,521
Net decrease.....	...	...	2,277

It was owing to the gross increase of Rupees 6,244, and the gross decrease of Rupees 8,521, the former is chiefly in two items; one is the grazing tax, which was in consequence of certain uncultivable lands in the Undi and Nursapore Taluks,

which have been set aside for the purpose of grazing by the Settlement Department* having been let out at low rates, and the other has arisen from the excess in Inams in Government villages found upon survey, being assessed in accordance with the order of Government, dated 16th November 1859. The latter consists chiefly

of two items also, viz., the Jodi on Sundry Inams, and the tax on Palmyras; the decrease of Rupees 3,758 in the first has resulted from the demand of quit-rent for two or three years being included in the past year, and the decrease of Rupees 4,424 in the second is owing to the abolition of Tadinella in the Taluks in which the revised assessment has been introduced.

23. *DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.* Statement No. 11.—The following is the Abstract showing the Current Demand, Collection, and Balance of Fasil 1272:—

Items.	Demand.	Collection within the Fasil.	Balance.	Subsequent collection.	Balance.
Permanently settled....	7,45,534	6,85,749	59,785	53,042	1,743
Not permanently settled....	22,36,389	21,68,855	67,534	46,019	21,515
Sundry Sources....	7,28,151	6,94,121	34,030	24,937	9,093
Miscellaneous....	4,98,516	4,12,445	80,370	50,705	29,665
Interest account....	5,768	1,860	3,903	865	3,038
Total...	42,08,652	39,63,030	2,45,622	1,80,568	65,054

It will be observed from the above Statement that the total demand was Rupees 42,08,652, of which Rupees 39,63,030 were collected within the Fasil, leaving a balance of Rupees 2,45,622, which was reduced by the 31st August 1863 to Rupees 65,054. Of the Peshkush balance of Rupees 1,743, detailed in Statement No. 12, Rupees 1,314 are against the estate of Billumilli and Bayanagudem on account of a certain bund (which has already formed the subject of correspondence) not having been repaired; and Rupees 429 are outstanding on the rearing estates. This amount will shortly be collected.

The balance of Rupees 21,515, outstanding on the 1st September under the head of "Not permanently settled," will, it is hoped, be shortly brought to account.

The balance of Rupees 9,093, outstanding under the head of Sundry Sources of Revenue, is on account of Abkarry and Income Tax.

Of the balance of Rupees 5,895 on account of Abkarry, Rupees 1,853 are against the renters of Kapavaram and Cocanada: the farm of the former has been under attachment throughout the Fasil, owing to the failure of the renter to pay his instalments with punctuality. A part will, it is still believed, be collected. The balance of the latter farm is owing to the failure of the renter to pay for the year under report, on the grounds of his having sustained a loss from the reduction in sales, owing to the removal of the troops from Samulcoltah.

Vide letter to the Board, dated 25th August 1863, No. 205.

This has already formed the subject of correspondence, and measures have been taken for the realization of the remaining balance due on the other farms.

The balance of Income Tax is outstanding, in consequence of the fourth Kist falling due in August. A great portion of it has been collected in the month of September, which has not been accounted for, and the remaining portion will be realized at an early date.

The balance of Rupees 29,665, under the head of Miscellaneous, is on account of water tax as particularized in the margin. Measures have been adopted for the early realization of the balance, a great portion of which will be collected. The greater portion is on account of the water tax on Inams, whose owners say that they have been erroneously entered as irrigated in the Settlement Registers. The subject is

	RS.
Water tax on Inams in Government villages.....	15,966
Do. on Proprietary Jeraiah.....	8,924
Do. on Inams in do.	4,781
	29,665

now under the consideration of the Board. There is a balance of Rupees 3,038 on account of interest on Land Revenue,* and Abkarry†. This will be collected along with the balance of the principal. A great portion of the balances of all Sources of Revenue has been collected subsequent to the end of August, up to which period the accounts have been closed.

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

Items.	Arrear outstanding at the commencement of the Fasli.	Deduct			Balance.	Subsequent collection and remissions up to the end of August.	Balance.
		Collection within the Fasli.	Struck off under sanction of Government.	Total.			
Permanently settled.....	78,435	64,427	10,587	74,964	3,471	.....	3,471
Not permanently settled....	99,481	37,553	34,585	72,088	27,393	937	26,456
Sundry Sources.....	47,119	40,724	745	41,469	5,650	1,340	4,310
Miscellaneous.....	90,974	41,623	10,759	52,382	38,592	647	37,945
Interest.....	2,023	1,064	.....	1,064	959	329	630
Total...	3,18,032	1,85,391	56,576	2,41,967	76,065	3,253	72,812

The balances outstanding under all heads amounted at the commencement of the Fasli under review to Rupees 3,18,031-15-2, this amount was reduced to Rupees 76,065-9-8 at the close of the Fasli, partly by collections, and partly by remissions under the sanction of Government. By subsequent collection and remissions to the end of August 1863, the sum has been further reduced to Rupees 72,811-15-6, which are classed as Recoverable, Doubtful, and Irrecoverable as stated below:—

Items.	Recoverable.			Doubtful.			Irrecoverable.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Permanently settled.....	2,157	13	8	...	...	...	1,313	9	10	3,471	7	6
Not permanently settled.....	8,476	0	5	3,928	1	5	14,051	6	9	26,455	8	7
Abkarry.....	3,912	13	1	...	...	...	...	...	...	3,912	13	1
Income Tax.....	223	15	4	...	...	...	...	...	...	223	15	4
Duty on Arts and Trades.....	...	...	...	...	...	...	173	8	6	173	8	6
Miscellaneous.....	27,293	10	10	8,692	4	10	1,958	14	11	37,944	14	7
Interest account.....	602	15	8	...	...	...	26	12	8	623	11	11
Total...	42,667	4	7	12,620	6	3	17,544	4	8	72,811	15	6

The greater portion of the recoverable balance will, I trust, be realized soon. Of the recoverable balance of Peshkrush, Rupees 2,052-9-8 are due by the proprietor of the Tangillamudi estate. He complained that he had sustained a loss in Fasli 1271: certain lands in the villages of Melakapuram and Komadavole having been left waste in consequence of the non-supply of water, owing to the bands of certain tanks having been cut by the Public Works Department. The matter was referred to the Deputy Collector for inquiry, and the result showed that no remission was thought necessary; and, consequently, my predecessor, just before he left the District, issued instructions for the recovery of the balance. It will, I hope, be collected at an early date.

The arrears still outstanding under Miscellaneous, from Faslis 1242, to 1266, classed as Recoverable are on account of quit-rent on a certain Mokhassa village in the late Masulipatam District, as explained in paragraph 43 of the Jamabundy report for Fasli 1270.

The most part of the recoverable balance under this head, from Fasli 1268, is due by the proprietors on account of water tax, this amount has been suspended owing to their claims to certain exemptions being under inquiry. It will be settled as soon as possible. Upwards of Rupees 10,539-11-3 are due by the Zemindar of the Nidadavole and Baharzalli estates for Fasli 1271. He has promised to pay such sum as the higher authorities may think proper.*

* Vide paragraph 45 of the last Jamabundy Report.

The doubtful portion will be inquired into more fully during the ensuing Jamabundy, and the result reported.

The irrecoverable arrears, Rupees 17,524-4-8, have been inquired into, and found to be altogether hopeless for reasons given below; and I, therefore, request sanction for writing them off the accounts.

Items.	Permanently settled.			Not permanently settled.			Duty on Arts and Trades.			Miscellaneous.			Interest amount.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Due by deceased Ryots.....	...	...	...	237	11	1	15	1	9	45	13	8	...	...	...	298	10	6
Due by absconded Ryots.....	...	...	...	591	7	3	16	14	0	81	5	7	...	...	...	689	10	10
Due by poor do.....	...	...	...	3,982	6	0	41	3	3	1,401	1	1	26	12	8	10,451	7	3
Other causes..	1,313	9	10	4,339	14	5	100	5	8	430	10	7	...	...	...	6,084	8	1
Total...	1,313	9	10	4,051	6	9	173	8	6	1,958	14	11	26	12	8	17,524	4	8

The three first causes require no remarks. The sum of Rupees 1,313-9-10, classed as irrecoverable under "Permanently settled," is due against the estates of Dayanagudem and Billunilli for Fasli 1271, in consequence of a bund not having been repaired. The Government have in their Order, dated 20th June 1863, No. 1,034, expressed a desire that early steps should be taken for the execution of the repairs, and the Superintending Engineer is, I trust, making arrangements for their execution. Under those circumstances, I beg to recommend that the balances on this account may be written off.

25. RESULT OF INQUIRY REGARDING THE BALANCES OF FASLI 1271.—With reference to paragraph 8 of the Board's Proceedings of the 22nd May 1861, No. 2,610, the following Abstract is prepared from Statement No. 13 to show the result of the inquiry made regarding the balances of Fasli 1271 during the Settlement of Fasli 1272:—

Items.	Particulars.			Total balances outstanding on the 1st September 1863.
	Recoverable.	*Doubtful.	Irrecoverable.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Permanently settled.....	2,114 7 10	...	1,313 9 10	3,428 1 8
Not permanently settled.....	6,187 6 3	2,872 0 5	8,923 8 1	17,983 14 9
Abkarry.....	1,065 2 1	...	...	1,065 2 1
Income Tax.....	168 1 1	...	...	168 1 1
Miscellaneous.....	12,053 14 1	1,229 3 3	1,082 14 3	14,369 0 0
Interest account.....	566 11 1	...	26 12 8	593 7 9
Total.....	22,758 10 5	4,101 3 8	11,349 13 3	38,209 11 4

Coercive measures. Enclosure A in Statement No. 13.—Enclosure A of Statement No. 13 exhibits the extent to which it was found necessary to resort to coercive measures in the collection of the revenue in the year under review. Notices were issued against 371 Ryots, by whom arrears amounting to Rupees 20,930 were due. Property valued at Rupees 17,744 was attached, of which property to the value of Rupees 3,637 was sold.

26.* COLLECTION AND CHARGES. Statement No. 14.—The undermentioned Statement shows the collections both current and arrears, in Fasli 1272, as compared with the preceding year:—

Items.		Fasli 1271.	Fasli 1272.	Difference.
Land Revenue.	Arrears.....	1,12,921	1,01,980	10,941
	Current.....	30,35,320	28,54,604	1,80,716
	Total.....	31,48,242	29,56,584	1,91,657
	Miscellaneous.....	21,208	4,48,254	4,27,046
	Total Land Revenue.....	31,69,449	34,04,838	2,35,389
	Sundry Sources.....	7,12,683	7,43,582	30,894
	Grand Total.....	38,82,137	41,48,420	2,62,283

The decrease in the collection of arrears is owing to there having been smaller arrears to collect, while the increase in the current collections is chiefly in consequence of the large increase in the amount of water tax for reasons already stated.*

* Vide paragraph 19.

25. Under the head of Sundry Sources, there is a net increase of Rupees 30,894 in the collections, both current and arrears, which is owing to an increase in the demand on account of Salt.

There is a net decrease of Rupees 24,134 in the first item. It has been occasioned by the salary of the establishments in all the Taluks having been disbursed agreeably to Mr. Pelly's arrangements. The net decrease of Rupees 1,24,406 is mainly attributable to the sum of Rupees 1,41,222-12-0 having been paid to the Zemindar of Nidadavole and Baharzalli, under the orders of Government dated 23rd September 1862.

27. WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUK ACCOUNTS.—Of the total number of 978 Government villages, the accounts of 574 villages were examined in Fasli 1272 under the superintendence of the Officers making the Jamabundy. Those of 339 were found to be correctly prepared. The errors in the others were pointed out to the Curniums and Taluk Officers, and orders issued for their correction. The Taluk accounts were examined at the same time. I am informed that they were, on the whole, prepared more carefully and accurately than they have been hitherto.

28. REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—The annexed Statement shows the number of Public Servants, and the extent of land held by them:—

Number of Servants.	Lands acquired prior to Fasli 1272.		Lands acquired in Fasli 1272.		Total.
	S.	C.	A.	C.	A. C.
120	3,784	19	...	...	3,784 19

The Deputy Collectors have no lands in the District in which they are employed. The Tahsildars and Sub-Magistrates possess no land in their respective ranges. The possession of lands by other servants, whether in the Huzur or the Taluks, needs no special remark, under the order of Government dated 4th October 1862, No. 2,137.

29. COSTS AWARDED AND RECOVERED.—Statement A, showing the costs awarded to Government by the Civil Court, the amount collected, and the balance still due, is submitted with reference to the Board's Proceedings dated 30th October 1855. The sum of 942 Rupees, due by Plaintiff and Appellant Balsu Pattabhiramayya, in Original Suit No. 2 of 1859, Civil Court's file, has been realized in the year under report.

30. Copy of the Sub-Collector's report is herewith forwarded as usual.

COCANADA,
12th October 1863.

(Signed) H. MORRIS,
Acting Collector.

CONTENTS.

	Paras.
Submitting Report and Accounts	1
Reporting the Acting Collector's joining the District.	2
New arrangement of Taluks	3
Officers by whom Settlement was made	4
Regarding the distribution of Pattahs	5
Variation in the number and tenure of Villages	6
Season and Crops	7
Rain-fall	8
Sanitary condition	9
Vaccination	10
Prices	11
Ryots' holdings	12
Settlement	13
Transfers of land from one head to another	14
Actual cultivation	15
Remissions	16
Remissions on account of withered Crops	17
Cultivation of Sugar-cane, Cotton, and Indigo	18
General result of Land Revenue	19
Sundry Sources of Revenue	20
Total Demand of Land and Sundry Sources of Revenue	21
Sundry Items	22
Demand, Collection, and Balance of all Sources of Current Revenue	23
Demand, Collection, and Balance of all Sources of Arrears	24
Result of inquiry regarding the balance of Fasli 1271	25
Collection and charges	26
Working of the new system of Village and Taluk accounts	27
Register of lands acquired by Public Servants... ..	28
Costs awarded and recovered	29
Forwarding copy of the Sub-Collector's Report	30

SUB-COLLECTORATE.

1. I have the honor to submit my Report on the Settlement of the Sub-division for Fasli 1272 (1862-63), with the usual explanatory Statements.

2. THE NEW REVENUE SETTLEMENT.—The new Revenue Settlement, as stated in the last paragraph of my Report for Fasli 1271, has been introduced into the whole of the Sub-division, except that part of the Narsapur Taluk, which formerly composed the Nagaram* 49 Villages.

Taluk; besides which there are six villages still under the Joint rent system, five of them are situated in the north of the Tanuku Taluk, and formed part of Pentapad,† but were transferred to Tanuku to make the boundary more regular, and Government have not yet sanctioned their being brought under the new Settlement; and one in the Narsapur Taluk, which, being on the Nagaram side of the river, is included among the villages in the Eastern Delta, and is therefore still joint rented.

3. THE STATIONS AT WHICH THE ANNUAL SETTLEMENT WAS MADE.—The following Statement shows the stations at which the annual settlement was made, and the time occupied upon it; and also the number of Puttahs distributed. Each Taluk I settled myself within its limits. Attili and Pennagonda, in the Tanuku Taluk, I had to defer till after my return to Narsapur, as several necessary accounts could not be got ready in time for their settlement when I was in the Taluk, and it was impracticable to remain at one station waiting for the accounts of these two villages, and thus delaying the whole of the remainder of the Jamabandi. As it was, the settlement was not completed till the 23rd May, and occupied 38 days more than the settlement of the previous Fasli. This being the first year of the practical working of the Ryotwar Settlement in the greater part of the Sub-division of course satisfactorily accounts for the difference of time occupied. In Fasli 1271 Joint rents prevailed, and Puttahs were given to each village, whereas now they are distributed to each individual Ryot.

Taluk.	Stations.	Number of days for each.	Number of Puttahs distributed.
1 Narsapur.....	{ Ragavole 12 } { Narsapur 28 }	40	4,381 Individual Put tahs. 50 Joint rent.
2 Undi	Viranasaram...	16	4,431 4,026 Individual Puttahs.
3 Tanuka	{ Tanuka}... 16 } { Attili..... 4 } { Pentapad... 3 } { Narsapur.. 2 }	25	7,006 Individual Puttahs. 5 Joint rent.
			7,011
		81	15,468

4. Ryotwar Puttahs were newly distributed this year, none can therefore be particularized as "Renewed," or "Not renewed."

5. VARIATION IN THE NUMBER AND TENURE OF VILLAGES.—The following Statement shows the number of villages and their tenure as compared with the preceding Fasli. It shows that 234 villages under Joint rent, and six under Whole rent were transferred to Ryotwar; the remaining 55 under Joint rent in the preceding Fasli have remained unaltered:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
Joint rent.	289	55	...	234
Ryotwar villages.	...	240	240	...
Whole rent.	6	...	...	6
Total.	295	295	240	240
Agraharums.	34	34	...	...
Zemindary and Proprietary villages.	134	134	...	...
Total.	463	463	240	240

6. SEASON AND CROPS.—The rain-fall, though less than in Fasli 1271, was sufficient for agricultural operations, and the season on the whole may be considered as a very fair average one. The river rose up to 25 feet at Rajahmundry, some 17 feet above the summer level, which was amply sufficient for all practical purposes. The crops generally were good, and were free from blight.

Years.	Months.	Fasli 1271.		Fasli 1272.	
		In.	Ths.	In.	Ths.
1862.	May.....	1	1	1	8
	June.....	4	2	4	2
	July.....	7	2	5	5
	August.....	12	5	4	
	September.....	2	1	9	
	October.....	3	2	7	
	November.....	5	4	1	
	December.....	...	...	...	
1863.	January.....	1	4	...	
	February.....	...	...	...	
	March.....	0	8	...	
	April.....	...	...	1	
	Total.	37	9	36	5

7. SANITARY CONDITION.—The sanitary condition of the people was very good, and the following Statement, showing the mortality caused by cholera, small-pox, and fever in Fasli 1272, contrasts most favorably with that of last Fasli. The increase in the mortality among the cattle, I fancy, is to be accounted for by the increase in the possession of the Ryots, rather than to any other cause, for no disease of any kind has been prevalent.

Fasli.	Deaths from Cholera.	Small-pox.	Fever.	Loss of Cattle.
1271.....	470	234	1,217	4,565
1272.....	92	15	894	5,096

8. VACCINATION.—The numbers in the Statement below show that the operations in this Department have been carried on with their usual activity, though the unsuccessful cases are more in number than could be wished.

Faslis.	Success-ful.	Unsuc-cessful.	Total.
1271.....	2,908	573	3,481
1272.....	2,833	721	3,554

* 9. PRICES.—The rise in the price of grain is due to the increased exportation, which causes an influx of bullion and thus decreases the value of money. The prosperity of the consumers of grain has also a great tendency to increase its value. Formerly, when prices were nominally low, the Ryots generally grew only what they required for their consumption: now vast tracts of the land cultivated produce grains for exportation.

Names of Grain.	Price per Madras Garce.		Increase.	Decrease.
	Fasli. 1271.	Fasli 1272.		
Paddy, 1st sort... ..	RS. 125	RS. 139	14	...
Do. 2nd sort... ..	114	129	15	...
Cholum... ..	145	171	26	...
Raggy... ..	125	164	39	...
Horse grain... ..	147	138	...	9
Gingely seed... ..	337	379	42	...
Salt... ..	234	240	6	...

10. RYOTS' HOLDINGS.—A comparative Statement of the land in occupation of the last and present Faslis is entered below. It will be observed from it that there is a decrease of Rupees 9,205 in the total assessment in comparison with that of the preceding Fasli, the cause of which will be explained below:—

Description.	Acres.	Assessment.		
		Sist.	Tirvajasti.	Total.
Ryots' holdings of Fasli 1271.....	1,78,694	6,84,966	95,668	7,80,574
Deduct land given up in Fasli 1272.....	94,401	4,07,246	...	4,07,246
Add lands taken up in Fasli 1272.....	92,422	2,95,375	...	2,95,375
Total holding of Fasli 1272...	1,76,715	4,83,035	2,88,334	7,71,369
<i>Particulars.</i>				
Ryotwar.....	1,37,467	3,12,944	2,53,714	5,66,658
Joint rent.....	39,248	1,70,091	34,620	2,04,711
Total...	1,76,715	4,83,035	2,88,334	7,71,369

11. The subjoined comparative Statement shows the lands, which the Ryots agreed to cultivate, distinguished under Wet, and Garden, and the source of Irrigation for the Fasli under report:—

Description.	Fasli 1271.		Fasli 1272.		Comparison of as- sessment.	
	Acres.	Assess-ment.	Acres.	Assess-ment.	Increase.	Decrease.
Anankam. Annicut Source.	Dry land.....	74,254 2,70,081	50,301 1,21,584	...	1,48,497	2
	Lankas.....	3,271 38,834	4,110 38,832	...	...	...
	Total...	77,525 3,08,915	54,411 1,60,416	...	1,48,499	...
	Wet.....	57,263 2,24,177	1,10,150 5,27,366	3,03,189	...	...
	Dry into wet.....	40,216 2,16,020	9,042 61,508	...	1,54,572	...
	Gardens.....	1,196 7,505	1,512 5,719	...	1,786	...
	Dry into do.....	2,419 23,492	820 10,684	...	12,808	...
	Wet into do.....	75 465	780 5,676	5,211	...	...
	Total...	1,01,169 4,71,659	1,22,304 6,10,953	1,39,294	...	...
	Grand Total...	1,78,694 7,80,574	1,76,715 7,71,369	...	9,205	...

The decrease shown in Column 7, mentioned in paragraph 10, under different heads, is chiefly owing to the increase under the heads "Wet," and "Wet into Garden."

The net decrease of Rupees 9,205 is due to the relinquished land, exceeding that taken up in the Ryotwar villages, on the introduction of the new Revenue Settlement, and is partly owing to a reduction made in the rates of Tirvajasti on joint rent villages, in consideration of the inadequate supply of water from the annicut canals.

12. ACTUAL CULTIVATION.—The following is a Statement showing the Actual cultivation for the year under report:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
Extent.....	1,25,982	1,38,797	12,815	...
Assessment...	6,35,684	6,64,019	28,335	...

The increase as per Column 4 is chiefly attributed to the favorable season.

13. REMISSION.—The following is a comparative Abstract of the results shown in the Remission Statements:—

Description.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Occasional.....	7,871	4,119	...	3,752
Customary or General remissions.....	29,834	3,097	...	26,737

Of Occasional remission of Rupees 4,118, Rupees 3,382 were remitted under the head of Tirvajasti, on account of the inadequate supply of annicut water, generally, in villages under the influence of "Gosta Nadi," on which the works necessary for perfect irrigation are incomplete. Rupees 8 on account of the expenses incurred in raising annicut water, by means of

"Pecottas," Rupees 190, being part of the Shist of Kisanapalli, a joint rent village, on account of certain lands flooded with salt water; Rupees 78 on account of a holding relinquished by a Ryot in the joint rent village, Sakhinipalli; and 460 Rupees, being the amount of Shist on lands taken up by channel embankments, and washed away by the Godavery.

The decrease under this head is, of course, owing to the introduction of Ryotwar settlement in the greater part of the Sub-division, by which the variation of seasons, &c. being allowed for in fixing the assessment; remissions can only be now granted in the Tirvajasti in cases where, from the incomplete state of irrigation works, lands are debarred from receiving a full supply of water.

The large decrease in the amount under Customary or General remissions has resulted, partly from the treatment of the Badibaz* lands as Inam by the Inam Commissioner, but chiefly to no provision being made for village expenses in the Ryotwar villages.

* Rupees 1,818.

vide my letter, No. 81, dated 13th July 1863.

14. CULTIVATION OF SUGAR-CANE, COTTON, AND INDIGO.—The following Statement shows the cultivation of Sugar-cane, Cotton, and Indigo. The increase of Acres 425 in Sugar-cane planting has been the result of the good supply of annicut water. The decrease in the Cotton cultivation is owing to the gradual conversion of dry lands into wet, and the Ryots finding that returns for other grains, such as Rice, Gingely-oil, &c., are more certain and remunerative than those for Cotton.

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Sugar-cane.	6,302	6,727	425	...
Cotton.	3,531	2,095	...	1,436
Indigo... ..	25	48	23	...
Total...	9,858	8,870	...	988

15. The following Statement gives at one view the whole demand of the Sub-division:—

Description.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
1	2	3	4	5
	RS.	RS.	RS.	RS.
1. Ryotwar. { Land Revenue	4,81,411	3,12,677	...	1,68,734
{ Tirvajasti on Circar lands	58,018	2,50,295	1,92,277	...
{ Do. on Inams	1,34,977	2,28,033	93,056	...
{ Ready money collections... ..	40,521	41,013	492	...
Total...	7,14,927	8,32,018	1,17,091	...
2. Rent for one year. { Land Revenue	1,65,818	1,66,561	743	...
{ Tirvajasti on Circar land... ..	37,622	34,620	...	3,002
{ Do. on Inams... ..	29,872	29,319	...	553
{ Ready money collections	11,023	10,971	...	52
Total...	2,44,335	2,41,471	...	2,864
Quit-rent and Shrotriem of Agraharums... ..	10,923	10,923	...	...
Grand Total...	9,70,185	10,84,412	1,14,227	...

NOTE—The amount of Land Revenue, entered in Column 3 under Ryotwar, is exclusive of the amount of Road Fund, viz., Rupees 6,502, which was calculated on the gross demand at 1 rupee 2 per cent, and set aside.

Under the head of Tirvajasti on Inams in Ryotwar villages has been included the Tirvajasti paid by the Zemindar of Nidadavole, and Baharzalli. The amount is 28,438 Rupees, and was calculated by Mr. Purvis on the average of five years' collections, and now awaits the Board's sanction.

I cannot urge too strongly the necessity of coming at once to some fixed terms, regarding the water assessment with the Zemindar. The system hitherto has been for the Zemindar to pay his Peshkush direct, and for the Ryots to pay their rents to the Zemindar, and their Tirvajasti not to the Zemindar but to Government. To find out how much Tirvajasti has to be paid, the Government officials are sent to measure the lands watered, and the charge is made on such measurements. Twice a year have the measurements to be made, once for the first, and once for the second crop.

This, of course, upsets and confuses all the Zemindar's arrangements, and it is not difficult to see what the result of such a pernicious system would be after a lapse of few years. The Zemindar sees them clearly, and has made his proposal, and I earnestly hope he may be dealt with in the most liberal manner. Then, again, the Taluk establishments are now cut down to a minimum, and are not adequate for all this measuring work, so unnecessarily thrown upon their hands, and we are forced to place too much reliance on the statements of the Curnums who, in most cases, are personally interested. Making an agreement for the Zemindar to give a fixed sum to be added permanently to his Peshkush, would therefore do away with the necessity of any interference in the Zemindar's estates, and free the hands of the establishment for its own legitimate work, which of itself would prove no slight advantage to Government.

The decrease in the Land Revenue, and increase in Tirvajasti on Government as well as the Inam lands in the Ryotwar villages, are the results of the new Revenue Settlement. The decrease on Tirvajasti on Government and Inam lands, in joint rent villages, is owing to the reasons given in paragraph 9, and also to the less extent of lands irrigated than in the preceding Fasli.

16. READY MONEY COLLECTIONS.—The following is a Statement showing the details of Ready money collections both in the Ryotwar and Joint rent villages:—

Items.	Ryotwar.		Joint rent.	
	Fasli 1271.	Fasli 1272.	Fasli 1271.	Fasli 1272.
	RS.	RS.	RS.	RS.
Kuttubadi or former Jodi on Inams	18,203	17,533	6,363	6,309
New quit-rent on do.	16,837	16,799	3,308	3,308
Inam commutation... ..	103	.....	7	.....
Tadivala Tax... ..	4,937	.....	1,251	1,251
Excess in Inams... ..	.....	4,919	.....	.....
Sundry items including Pullari, &c.	441	1,762	94	103
Total	40,521	41,013	11,023	10,971

The decrease in Kuttubadi on Inams in Ryotwar villages, is owing to some Inam lands having reverted to Government, in accordance with the decision passed, on the inquiry made by Mr. Ballard into the recent Inams of the late Masulipatam District, and that in Joint rent villages is caused by an Inamdar having given up his Inam land, on which a Kuttubadi of Rupees 54 was payable. The decrease in the "Tadivala" in Ryotwar villages has resulted from the abolition of the tax.

The increase in the Sundry items in Ryotwar villages, is owing to some additional land, which was unfit for cultivation, having been rented out for pasturage. In Ryotwar villages, the excess discovered in Inams by the new Survey was charged under Government Order, No. 1,559, dated 16th November 1859, at Rupees 4,919.

17. TOTAL DEMAND OF LAND AND SUNDRY SOURCES OF REVENUE.—The entire demand in the year under report, on account of all sources of Revenue in the Sub-division, was Rupees 11,10,412, or 1,14,227 above the preceding year as shown in the following Talukwar Statement:—

Taluks.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Narsapur... ..	4,06,595	4,22,936	16,341	.....
Undi... ..	2,22,972	2,62,332	39,360	.....
Tanuku... ..	3,40,618	3,99,144	58,526	.....
Total Land Revenue... ..	9,70,185	10,84,412	1,14,227	.....
Abkarry.... ..	26,000	26,000	.....	.....
Total.....	9,96,185	11,10,412	1,14,227	.....

18. DEMAND, COLLECTION, AND BALANCE OF THE CURRENT FASLI.—The following Statement shows the Demand, Collection, and Balance of the Land Revenue for Fasli 1272:—

Taluks.	Demand.	Collection.			Balance.			Per centage of balance.
		Within the Fasli.	Subsequent collection.	Total.	Shist.	Tirvajasti.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.
Narsapur... ..	4,22,936	3,83,485	24,616	4,08,131	7,438	7,367	14,805	3 10 0
Undi.....	2,62,332	2,40,994	13,141	2,54,135	3,714	4,483	8,197	3 3 0
Tanuku... ..	3,99,144	3,50,079	32,246	3,82,325	2,458	14,361	16,819	4 3 0
Total.....	10,84,412	9,74,558	70,033	10,44,591	13,610	26,211	39,821	3 11 0

The balance outstanding on the 20th of July, amounting to Rupees 39,821, or Rupees 3-11-0 per cent., is chiefly in consequence of Tirvajasti having been charged in Ryotwar villages on dry lands, classed by the Settlement Department as wet, and also in consequence of its having been charged on Dalva crops, both in Ryotwar and Joint rent villages, so late as the close of the Fasli, because the measurement accounts of the same could not be prepared earlier, the Curnums having at the same time to carry on their ordinary work, always heavy towards the close of the Fasli. I have, however, issued strict orders to the Talukdars to realize the balance, the result of which will be given in my next report.

19. DEMAND, COLLECTION, AND BALANCE OF ARREARS.—The arrears outstanding at the end of the Fasli 1271 amounted to Rupees 77,403, of which Rupees 36,571 have been subsequently realized, and Rupees 16,123 written off the accounts, under the sanction of Government, leaving a balance of Rupees 24,709. Orders will be issued for the speedy realization of the recoverable portion of Rupees 539.

Faslis.		Balance up to 20th August 1863.	Recoverable.	Irrecoverable.					Doubtful.	
				By death.	By descrip- tion.	By pover- ty.	By other causes.	Total.		
Land Revenue.	1271	18,124	346	13	360	5,135	353	5,861	11,917	
	1270	5,658	60	...	1	690	45	736	4,862	
	1269	538	21	...	...	101	12	113	404	
	1268	276	112	...	...	157	7	164	...	
	1267	113	...	...	...	105	8	113	...	
Total...		...	24,709	539	13	361	6,188	425	6,987	17,183

The doubtful balance of Rupees 17,183 will be more fully inquired into during the next Jamabundy and finally disposed of and reported upon. The realization of the sum of Rupees 6,987, classed as "Irrecoverable," appears to be hopeless, and I beg that the sanction of Government be obtained for writing it off the accounts.

20. RESORT TO COERCIVE PROCESS.—The revenue collected by coercive means amounted to Rupees 178 out of an aggregate arrear of Rupees 7,596, in which 126 persons were involved.

21. TALUK AND VILLAGE ACCOUNTS.—The working of the new system of Taluk and Village accounts was satisfactory.

22. The Sub-Collector has resided within the limits of the division 9½ months in the year under review.

23. CONDUCT OF SUBORDINATE OFFICERS.—I have been much pleased with the activity and energy displayed by all the subordinates under me. The Taluk Establishments have worked particularly well, and the work of the Taluk is no sinecure. There is not an individual that is not over-worked, but the hardest work falls to Revenue Inspectors. This must always be the case, as long as the present system of Tirvajasti, separate from the land assessment, and another Tirvajasti for the Dalva crops, obtains. The Dalva Tirvajasti is the most troublesome part of the Taluk work, and is objectionable because the lands have to be charged on measurement, and that too, generally, after the Jamabundy is completed, the consequence is that no Ryot who cultivates Dalva can know what his yearly assessment amounts to, for the Dalva is not entered into his Puttah, which is given during the Jamabundy, and the Demand accounts against the Sub-division for Fasli 1272 could not be prepared actually till some 15 days after the expiration of the Fasli.

The unsettled state of Tirvajasti too, in the Nidadavole and Baharvalli estates, gives trouble, as I explained in paragraph 15; and in the Inams the plan adopted is another source not only

of delay and vexation, but of what I consider harshness to the Inamdars. Nearly every Inam

has been entered by the Settlement Department as wet, and as Rule VII of the rules of the water assessment directs that land once classed as Nunjah cannot be transferred to Punjab, unless the means of irrigation fail permanently, I have felt it my duty (and Mr. Purvis agreed with me) to charge water assessment, but in order that the charge might not be excessive, it was only charged for the portion of the Inam which was cultivated. This, of course, involved the necessity of having all the cultivation of the Inams measured. Some of this land, I believe, is not watered, but as long as the annicut lasts, it cannot, be urged that the means of irrigation have failed permanently. If, on the other hand, it is said that only the irrigated portion under cultivation is to be charged with Tirvajasti, and that would be the only just rule, for Inams are often in separate detached sites, the reply is that that would be interfering with the Revenue Settlement, and were it not, the inquiry is greater than can be undertaken with an establishment already too much worked.

There are several matters in which Tirvajasti, still the disturbing element, require to be settled. Such for instance as when Payakari Ryots living on land which has been cultivated, and now entered as wet, are charged for the small pieces of land occupied by their houses. Of course they ought not to be charged, but to find out the quantity of land occupied, and the truth of the innumerable complaints on the subject, over-works the Taluk establishments, and pending the investigation the Tirvajasti must be charged.

I believe that nearly all these troubles would cease, were the land and water assessments consolidated, and I look forward with much interest to the experiment being now carried forward, I understand, in the Kistna District.

My Huzur establishment too has worked well, and with energy. To B. Bangarayya, my Serishtadar, the greatest praise is due : he combines intelligence with activity, and while as I sincerely believe, he is perfectly honest, he has the power of making himself appreciated by all around him.

At the commencement of this Fashi, I was very glad to see so worthy a man promoted to the Head Serishtadarship, and it is with feelings of much regret I see the Board, for the sake of finding employment for another, have not consented to his holding the post for which he is eminently qualified.

I have been fortunate in procuring as his successor *pro tem* Koti Subba Row.

NARSAPUR,
25th August 1863.

(True Copy.)

(Signed) T. CHASE,
Acting Sub-Collector.

(Signed) H. MORRIS,
Acting Collector.

SETTLEMENT REPORT

OF THE

KISTNA DISTRICT.

1. I have the honor to submit my Report on the Settlement of the Kistna District for Fashi 1272, together with the usual Statements.

2. STATIONS AT WHICH THE SETTLEMENT WAS MADE.—The following Statement will show the Taluks which were settled by myself and by my subordinates, the stations at which the Settlement was made, and the number of days occupied therein :—

Officers.	Names of Taluks.	Stations at which Settlement was made.	No. of days occupied in the Settlement.	Total period.	
				M.	D.
Acting Collector.	1. Gudivada...	Gudivada and Masulipatam ...	14	1	5
	2. Repalli...	Repalli...	8		
	3. Bandar...	Masulipatam and Codur...	13		
Acting Sub-Collector.	4. Guntoor...	Guntoor and Tadiconda...	38	3	24
	5. Krosur...	Krosur and Sattenapalli...	34		
	6. Rajapett...	Narsarowpet and Martur...	32		
	7. Bapatla...	Bapatla...	10		
Acting Head Assistant Collector.	8. Bezwarah...	Bezwarah...	14	1	2
	9. Nandigama...	Nandigama, Joejjoor and Jugiahpet...	17		
	10. Chanubanda village...	Chanubanda...	1		
Deputy Collector.	11. Vinukonda...	Vinukonda...	21	0	29
	12. Palnad...	Dachipalli and Pondugala...	8		
Total...			7	7	0

3. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES, WITH REMARKS REGARDING PUTTAHS.—Individual Puttahs were distributed as usual in the Ryotwary villages, and Cowlahs given to joint rent villages. New Puttahs were given to all new Ryots, and to those in whose Puttahs (of the old form) alterations had to be made. If any alterations were required to be made in the Puttahs of the new form, they were made therein. The number of Puttahs issued is given in the accompanying Statement No. 1, as directed in paragraph 5 of Board's Proceedings 19th June 1863, No. 3,636.

4. The whole of the late Guntoor District, and the Bitterjhully Pargana, in the Masulipatam portion, are under the Ryotwary system; the rest of the Masulipatam portion is under Joint rents.

5. The following Statement will show the variations in the number and tenure of villages :—

Description.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
Ryotwary villages...	285	285	...	...
Joint rent do. ...	421	406	...	15
Whole rent do. ...	31	24	...	7
Villages in which there is no Land Revenue.	5	5	...	...
Total Seri villages...	1,392	1,370	...	22
Mokhassa and Agraharams...	208	207	...	1
Surva Agraharams...	17	17	...	...
Grand Total...	1,617	1,594	...	23

6. The decrease entered in Column 5 of the above Statement, is owing to the Chintalapati Vantu in the Taluk of Nandigama having been made over to its proprietor Rajah Vasserreddy B. M. Prasad Naidu, under the orders of Government dated 27th September 1862, No. 2,106.

7. SEASON.—On the whole the season was favorable. Rains began to fall in May. They were moderate till the month of August, and very heavy in September. The quantity which fell is given below :—

Months.	Fasli 1271.	Fasli 1272.
	In. T. C.	In. T. C.
April...	0 0 2	...
May...	1 1 9	1 4 5
June...	4 1 7	3 4 0
July...	5 4 4	3 1 2
August...	4 3 5	4 7 0
September...	2 9 8	11 0 2
Total...	19 1 5	23 6 9
October...	2 3 0	4 0 0
November...	4 5 0	1 4 5
December...	...	...
January...	2 6 0	...
February...	...	...
March...	0 6 5	0 5 5
Total...	10 0 5	6 0 0
Grand Total...	29 2 0	29 6 9

8. The Poonasa, or early dry crops were sown in June, but rains having been scanty till the end of August, in the western Taluks in particular, the staple crops of that country, viz, Sujja and Giddajonna, were partially lost. Mokkaionna (the great millet) yielded a pretty good crop in the eastern Taluk. The stapple Jonna, and the black paddy crops sown in August, were much damaged owing to the heavy-falls in September; but the black paddy recovered afterwards.

9. As regards the wet crop, it may be said that the season was very good on the whole in the Delta Taluks. The Kistna freshes were very low indeed in the year under report, and consequently in the Divi portion of the Bandar Taluk, which depends solely upon the river, and is not under the influence of the annicut, there was but very little paddy cultivation.

10. The cultivation of Cotton was commenced in September. The over-abundance of rain in that month, soon after the seeds were sown, and want of rain altogether after October in the Cotton Taluks, were alike prejudicial to the crop. The Pyra, or the late dry crops sown in November, gave a pretty good out-turn. The Lamp-oil seeds, the Bengal and the Black gram, however, were blighted. This was a heavy-blow to many Ryots who cultivated them extensively, in hopes of reaping large profits, owing to the high prices which these grains fetched. The garden crops were generally good everywhere.

11. WAGES.—Wages are still very high, notwithstanding a large number of weavers have been obliged to work as coolies from being unable to afford to purchase Cotton, for manufacturing cloths, at the existing high prices.

12. As directed in paragraph 15 of the Government Order, dated 30th April 1863, No. 744, careful inquiries have been made into the rate of wages for agricultural labor. It would appear that the rates have exceeded those of past years, and kept pace with the enhanced price of food. A carpenter or a Smith who received 4 Annas a day, some ten years ago, would not offer his services for less than 6 Annas a day now. So also the hire of a common cooly has risen from 2 or 3 Annas to 4 Annas a day. In short, it may be said that the rates have risen from 1 to 1½. The old system of payment in kind to agricultural laborers is still prevailing to a large extent, and notwithstanding the high price of grain, a larger quantity is given now than in former years in the same ratio as payment in money.

13. SANITARY CONDITION.—Small-pox did not prevail to any great extent, nor had it any fatal effects where it appeared. Much attention was paid to vaccination. There are 13 Vaccinators, and two Volunteers in this District: the

Fasli.	Number of persons vaccinated.	Successful cases.	Unsuccessful cases.
1271.....	9,569	7,270	2,299
1272.....	11,273	9,423	1,850

Taluks have been properly distributed to them. The number of persons vaccinated during the year under report, as well as the successful and unsuccessful cases, are entered in the marginal Statement. The Vaccinators frequently complain that the vaccine virus supplied to

them is not always effectual. It is very satisfactory to find that people have now begun to understand the benefits of vaccination, and the result is that they now suffer so little comparatively from a disease which used formerly to have so many victims.

14. Jungle fever was prevalent in some Taluks, and fatal in some instances.

15. Cholera did not make its appearance till the last quarter of the Fasli, during which it prevailed in the town of Masulipatam, and the neighbouring villages where many deaths occurred. Many cattle also died from murrain.

16. PRICES OF GRAIN.—The usual Statement No. 2, of prices, is not sent herewith, as directed in paragraph 4 of the Board's Proceedings of 19th June last, No. 3,635; but to show how much the prices of almost all the important grains have risen, a comparative Statement is entered below.

Names of Grain.	Fasli 1262.	Fasli 1271.	Fasli 1272.
	RS.	RS.	RS.
Paddy. { 1st sort. ...	73	144	166
{ 2nd sort... ..	55	142	158
Jennalu or Cholum... ..	105	161	219
Sujjalu... ..	85	119	171
Horse gram... ..	84	110	150
Varagu... ..	73	162	153
Lamp-oil seeds... ..	132	260	254
Gingely-oil seeds... ..	184	321	331

Prices already very high in Fasli 1271, rose still more in the year under report. The principal cause of it, as far as could be ascertained, was the exportation of the grains to other Districts and countries, both by land and water. The marginal Statement will show the comparatively larger quantity exported during the year, than what was exported ten years ago from the Port of Masulipatam alone. Formerly a large quantity of rice was usually imported into this town from Arracan, &c.; but now there is no importation at all. When lately dearth prevailed at Hyderabad, much rice was exported from this District. In the Delta Taluks, rice only is the staple food for all classes, and the dry grains for all the lower classes in the upland Taluks. The prices of both the dry grains and paddy having risen, it pressed with some severity on the laboring classes who were paid in money. The high wages and the abundant employment, however, afforded some alleviation. It is very unusual to find that while food is so expensive, the value of gold and silver has not fallen in the least.

17. **RYOTS' HOLDINGS.**—The subjoined Statement will show the extent of land under occupation and cultivation, as well as the assessment thereon, in the year under report compared with Fasli 1271:—

Particulars.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Land.	Sist.	Land.	Sist.	Land.	Sist.	Land.	Sist.
	Acres.	rs.	Acres.	rs.	Acres.	rs.	Acres.	rs.
<i>Land under occupation.</i>								
Punjab.....	13,06,970	10,03,068	13,17,000	10,53,709	10,030	45,041	...	...
Nunjah.....	1,52,611	6,26,691	1,67,522	6,85,391	14,911	58,703	...	...
Totakal.....	10,355	47,401	10,424	47,570	69	169	...	...
Total...	14,69,936	25,82,160	14,94,946	26,86,073	25,010	1,03,213	...	...
<i>Land under cultivation.</i>								
Punjab.....	10,04,712	15,73,732	10,77,332	17,03,513	72,620	1,29,731	...	...
Nunjah.....	1,29,966	5,66,553	1,41,241	6,21,230	11,275	54,727	...	...
Totakal.....	9,105	42,428	9,527	44,377	422	1,049	...	...
Total...	11,43,783	21,82,763	12,28,100	23,69,170	84,317	1,86,407	...	...

18. The large increase, both in occupation and cultivation, is owing to the extension of irrigation works in the Delta Taluks; added to which high prices encouraged the Ryots to cultivate as much land as they possibly could.

19. The surrender of Chintalapati Vantu to its proprietor caused a decrease in the occupation as noted in the margin, but this was made up by certain Whole rent villages (seven) having been converted into Joint rents, besides more land being occupied in the year under report.

20. The assessment of the Punjab land in the increase column under occupation, viz., at 4½ Rupees per acre, would appear to be rather disproportionate, but this is owing to the large extent of land (as given above) of the Chintalapati Vantu bearing comparatively very low cist, having been included in the accounts in Fasli 1271.

21. The other figures in the above Statement call for no particular remarks.

22. **WATER-RATE.**—The following Statement will show the demand of water-rate compared with Fasli 1271 both in Government Taluks, and Zemindary estates. The rules on the subject were duly observed as in last year.

Government or Zemindary.	Faslis.	Extent of land watered.	Imans, Aghahans, and Zemindaries after deducting the average of the usual wet lands of previous years.	Remainder.	Amount of water cess.	Deduct 10 per cent. on account of the Zemindary lands.	Remaining assessment.	Deduct average on account of previous years.	Remaining amount including Cist.
		Acres.	Acres.	Acres.	rs.	rs.	rs.	rs.	rs.
Government. {	1271	1,32,972	7,143	1,25,829	4,69,571	...	4,69,571	1,35,682	3,33,889
	1272	1,46,104	7,143	1,38,961	5,17,995	...	5,17,995	1,35,682	3,82,313
Zemindary.									
As per Report of Fasli 1271.	...	7,306	3,353	3,948	9,398	501	8,897	.....	8,897
Settled subsequently...	...	3,217	829	2,418	489	19	470	.....	470
	1271	10,553	4,187	6,366	9,887	520	9,367	.....	9,367
	1272	12,654	4,143	8,511	13,714	658	13,056	.....	13,056

23. **WASTE CHARGED AND REMITTED.**—The remissions as noted below under this head show an increase of Rupees 933 in the Punjab, and Rupees 2,553 in the Nunjah. This increase is owing to a large extent of land in the Bander Taluk having been left waste for want of rain, and the lowness of the Kistna freshes on which the Divi tanks solely depended.

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	rs.	rs.	rs.	rs.
Punjab.....	389	1,322	933	...
Nunjah.....	8,106	10,659	2,553	...

24. **PARTICULARS OF REMISSIONS.**—An Abstract Statement of the remissions granted in the year under report is given in the sequel.

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	rs.	rs.	rs.	rs.
<i>Hangama Remissions.*</i>				
On account of partial Bunjer in Nunjah lands..	8,943	10,758	1,815	.....
Do. Punjab lands... ..	601	496	.....	105
Do. Loss of produce	1,162	873	.....	289
Do. Shavi or dried crops... ..	264	1,462	1,198	.....
Do. repairs of wells for Jarib lands ...	13	9	.....	4
Total...	10,983	13,598	3,013	398
Cowle remissions... ..	24,261	3,196	.....	21,065
Wages to Munsiffs and Carnums*	19,937	19,711	.....	226
Vandra, &c., sundry items	8,931	8,539	.....	392
Permanent reductions of assessment on lands on account of high rates.	17,514	18,843	1,329	.....
Grand Total...	81,626	63,887	4,342	22,081
			Net Decrease...	17,739

* Rupees 145 paid to Munsiffs, &c., in the Masulipatam portion, were entered under "Usual remissions" in the last Report, Fasli 1271.

SETTLEMENT REPORT OF THE

25. The net increase in the Temporary remissions to the amount of Rupees 2,615, was owing to the unfavorableness of the season. The decrease in the Cowle remissions was owing to lands held under progressive Cowles having paid a higher Taragati in the year under report.

26. As regards the last item in the above Statement, I beg to state that in paragraph 15 of the Board's Miscellaneous Circular, No. LXIX (dated 19th June 1863), it was directed that permanent reductions of assessment should be deducted once for all from the original rates, and the net assessment alone brought to account. But as this District was not included in the Board's Proceedings in question, the item above alluded to having been entered in the Statement No. 4 of Fasli 1271, under "Remissions to Chaturbhagan and Punju Hissa," the same is now entered under its appropriate head, and I request the Board's sanction to make the reductions once for all from the rates of the lands. The difference between the amounts of 1271 and 1272 is owing to more land of the description having been occupied in the year under report.

27. SUNDRY ITEMS.—Most of the items entered in the Statement No. 4 have been transferred to the head Land Revenue "Miscellaneous." Vide Proceedings 19th June 1863, No. 3,635, paragraph 8. The particulars as regards the increase and decrease of the remaining items, are explained in the Statement No. 4. The total demand on account of Sundry items is entered below:—

Fasli 1271. Demand.	Fasli 1272. Demand.	Decrease.
RS. A. P.	RS. A. P.	RS. A. P.
1,82,376 6 2	1,14,424 0 10	67,952 5 4

28. SPECIAL PRODUCTS, SUGAR-CANE.—There was no Sugar-cane cultivation in the Government lands.

29. COTTON.—The extent of land cultivated with Cotton was greater in the year under review than in Fasli 1271, for the well known cause. The comparison is given in the margin. As has been already stated* above, the season was not very good for this crop. Ryots are fully aware of the high price at which this produce is sold, and they have been told how much more profitable it would be to them if they improved the quality of the staple, but they are not yet prepared to show any preference to the cultivation of Foreign seeds, being satisfied with the high price they have been getting for indigenous Cotton.

Fasli.	Acres.	Cist.
1271.....	1,05,275	1,54,326
1272.....	1,25,235	1,83,053
Increase...	19,960	28,727

*Vide paragraph 10.

30. INDIGO.—The cultivation of this crop was also greater as shown in the margin.

31. LAND REVENUE DEMAND.—The subjoined Statement will show the demand on account of the several items of Land Revenue in comparison with Fasli 1271:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Zemindary.....	2,46,100 7 8	2,59,576 14 4	13,476 6 8	.....
Government:				
Shrotriem villages.....	34,020 3 9	43,210 13 0	9,190 9 3	.....
Ryotwary do.	26,96,383 9 10	27,40,818 3 1	44,434 9 3	.....
Rented do.	13,305 3 1	11,012 15 1	.....	2,292 4 0
Commutation of Inam Quit-rents.....	300 8 4	.....	.....	300 8 4
Miscellaneous.....	25,013 11 6	1,09,422 6 8	84,408 11 2	.....
Total.....	30,15,123 12 2	31,64,041 4 2	1,51,510 4 4	2,592 12 4
Forest Revenue.....	.....	6,562 11 11	6,562 11 11	.....
Total.....	30,15,123 12 2	31,70,604 0 1	1,58,073 0 3	2,592 12 4
Net.....			1,55,480 3 11	...

KISTNA DISTRICT.

32. The net increase in the Zemindary, notwithstanding the deductions made from the Peshkush on account of lands taken up for channels, and on account of Moturpha remissions, is owing to the surrender of the Chintalapati Vantu to Rajah B. M. Prasad Naidu.

33. The increase in the Shrotriem villages is owing to the transfer of the quit-rent of Inams from the Sundry Sources to this head, and also to the increase in the water-rate in the villages.

34. The net increase of Rupees 44,435 in the Ryotwary is owing to more land having been occupied in the year under review. The particulars are given below:—

Increase in occupation.....	RS. 1,03,913
Less remissions.....	17,739
Total increase.....	1,21,652
Deduct on account of transfer of Sundry items in Ryotwary villages to "Miscellaneous".....	67,952
Do. on account of less water cess on dry crops watered.....	9,265
	77,217
Remainder.....	44,435

35. The decrease of Rupees 2,292 in the rented villages is ascribable to certain villages having reverted to Joint rents on the termination of their leases.

36. The decrease in the commutation of Inam quit-rents is owing to the transfer of this item to the head "Public debt."

37. The increase of Rupees 84,408 in "Miscellaneous" is attributable chiefly to the transfer of the ready money collections from the "Ryotwary." The details are explained in the Statement No. 9.

38. Forest Revenue is a head newly opened in the year under review.

39. SUNDRY SOURCES OF REVENUE.—A comparative Statement of the Sundry sources of Revenue for Faslis 1271 and 1272 is given below:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkarry.....	1,02,356	1,02,356	.....	.....
Income tax.....	93,728	45,107	.....	48,621
Moturpha and License tax.....	366	.....	.....	366
Sea Customs.....	9,034	7,336	.....	1,698
Salt.....	7,03,664	7,94,807	91,143	.....
Stamps.....	71,013	54,036	.....	16,977
Total.....	9,80,161	10,03,642	91,143	67,662
Miscellaneous as per Enclosure A of Statement No. 10.....	7,429	3,563	.....	3,866
Total.....	9,87,590	10,07,205	91,143	71,528
Net Increase.....			19,615	.....

40. INCOME TAX.—The decrease in the Income tax is owing to the abolition of the 2 per cent. tax.

Fasli.	Exports.	Imports.	Total.
	RS.	RS.	RS.
1271.....	8,489	552	9,034
1272.....	6,323	1,013	7,336
Net decrease....			1,698

41. SEA CUSTOMS.—The net decrease in the Sea Customs is owing to less exportation as given in the margin. The increase in the imports is owing to high prices. The increase and decrease in the principal articles of trade given in the following comparative Statement:—

44. The dittum fixed for the year under report was for 8,70,000 Maunds, but the produce was only 4,87,127 Maunds; the particulars of which for each Cotar is entered below. The early and unseasonable rains in the Pandraka pans and swamps, destroyed much Salt just ready to be gathered.

46. MISCELLANEOUS.—The decrease of Rupees 3,866 in "Miscellaneous" is chiefly owing to the less amount of penalties on stamped papers.

Items.	Fasli 1271.				Fasli 1272.				Comparison between Columns 2 and 5.		Per centage.	
	Demand.	Collection.	Balance.	4	Demand.	Collection.	Balance.	Subsequent collections up to 31st July 1863.	Balance.	Increase.		Decrease.
1	2	3	4	5	6	7	8	9	10	11	12	
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Permanently settled.....	2,46,100	2,20,340	25,760	2,59,577	2,34,406	25,171	24,754	417	13,477	...	5	
Not Permanently settled...	27,69,024	27,39,259	29,765	29,04,461	28,71,121	33,343	9,152	24,191	1,35,440	...	5	
Total...	30,15,124	29,59,599	55,525	31,61,041	31,05,527	58,514	-33,906	24,608	1,48,917	...	5	
Forest Revenue... ..	...	...	...	6,563	6,381	182	147	35	6,563	...	100	
Abkarry	1,02,356	93,260	9,096	1,02,256	98,238	4,118	3,225	803	...	...	...	
Income tax.....	93,728	81,118	12,610	45,107	40,955	4,152	2,559	1,593	...	48,621	52	
Moturpha and License Tax	366	366	...	...	...	...	...	...	...	366	100	
Sea Customs.....	9,034	9,034	...	7,336	7,336	...	...	...	...	1,698	19	
Salt.....	7,03,664	7,03,664	...	7,94,807	7,94,807	...	...	...	91,143	...	13	
Stamps.....	71,013	71,013	...	54,036	54,036	...	...	...	...	16,977	24	
Miscellaneous Sundry... ..	7,429	7,429	...	3,564	3,564	...	...	...	...	3,865	52	
Total...	40,02,714	39,25,483	77,231	41,77,810	41,10,844	66,906	39,837	27,129	2,46,623	71,527	...	
				Net increase...	1,85,361		Net increase...	1,75,096	Net...		4	

48. The total demand of the District for Fasli 1272 was Rupees 41,77,810, of this Rupees 41,10,844 were collected before the end of the Fasli, being Rupees 1,85,361 more than the collections of the preceding Fasli 1271. There was a balance of Rupees 66,966 at the close of the Fasli under review; of this Rupees 39,837 have been subsequently collected, and the remaining Rupees 27,129 will be collected as early as practicable.

49. ARREARS.—The subjoined Statement will show the amount of arrears outstanding at the commencement of the Fasli 1272, as well as the subsequent collections and other particulars regarding the remaining balances:—

Items.	1	Arrears outstanding at the commencement of Fasli 1272.				Collections within the Fasli.			Detinct		Remaining balance at the close of the Fasli.	7	Subsequent collection up to 31st July.				Remaining balance.			
		2	3	4	5	6	7	8	9	10							8	9	10	11
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Zemindary Estates...		25,830	25,752	70	25,822	31,329	463	18,612	...	...	31,329	...	...	...	...	...	...	...	...	...
Ryotwary, &c.....		1,71,146	16,831	1,22,986	1,39,817	5,349	69	4,967	4,815	7,752	4,815	4,815	...	...	...	...	...	...	...	...
Land, Miscellaneous.....		6,799	1,125	325	1,450	36,686	532	23,587	...	...	23,587	...	...	...	...	...	...	...	...	...
Total Land Revenue....		2,03,775	43,708	1,23,381	1,67,089	43,708	532	23,587	4,815	7,752	4,815	4,815	...	...	...	...	...	...	...	...
Abkarry.....		9,097	9,097	...	9,097	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Income tax.....		12,786	12,137	195	12,332	454	68	...	386	...	...	...	...	...	...	...	...	...	...	...
Moturpha.....		490	...	13	78	322	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous.....		34	...	33	33	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total.....		22,317	21,299	241	21,540	777	68	...	386	323	709	...	...	...	...	...	...	...	...	...
Grand Total....		2,26,092	65,007	1,23,622	1,88,629	37,463	600	23,587	5,201	8,075	36,863	...	...	...	...	...	...	...	...	...

50. Of the large amount of the balance outstanding at the commencement of the Fasli, viz., Rupees 2,26,092, a sum of Rupees 65,007 was collected during the year under report, and a sum of Rupees 1,23,622 was written off under the orders of Government noted in the margin. The remaining balance was Rupees 37,463 at the close of the Fasli 1272; of which Rupees 600 have been subsequently collected, the remainder being Rupees 36,863; of this amount, it is now proposed that a sum of Rupees 8,075 should be written off in the accounts as irrecoverable. Careful inquiries have been made during the settlement regarding these old balances, and only such as were past hope of recovery in the case of each individual, were ordered to be entered under the head "Irrecoverable." In the aforesaid amount a sum of Rupees 323, being the old balances on account of Mohturpha, is included. This sum was recommended for remission in a letter to Board dated 20th April 1862, but no sanction has yet been received.

51. COERCIVE MEASURES EMPLOYED IN COLLECTING REVENUE.—The greater part of the revenue was collected without issuing any demand. Only in 18 villages personal property amounting to Rupees 338, belonging to 33 Ryots, was attached for arrears amounting to Rupees 1,202, but property amounting to Rupees 284 only was sold.

52. CHARGES.—The following Statement will show the amount of collection and charges compared with Fasli 1271. With the demand the collections also increased.

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Collection...	39,99,001	41,75,851	1,76,850	...
Charges...	2,84,415	2,54,967	...	29,448

53. The revision of the Taluk establishments has chiefly contributed to the decrease in charges, although there was some increase in the Salt and Sea Customs establishments, as shown in the accompanying Statement No. 14. The large item of Rupees 17,121 was paid to Chintalapati, Vantur Zemindar, under the orders of Government dated 27th September 1862, No. 2,106.

54. VILLAGE ACCOUNTS.—The Village and Taluk accounts were prepared according to the Manual, and some of them were examined during the settlement.

55. LANDS ACQUIRED BY PUBLIC SERVANTS.—None of the Huzoor and Taluk servants acquired any new lands during the year under report.

56. SUB-DIVISION REPORT.—The Settlement report of the Sub-division is herewith submitted.

57. SUBORDINATE OFFICERS.—The conduct of the subordinate Officers has been quite satisfactory. The District has had its full staff of Officers during the greater part of the year, and the work has consequently been performed with ease and efficiency.

58. The Deputy Collectors continue to merit the high opinion formerly expressed regarding them.

59. The Head Sheristadar was placed in charge of the Treasury for three months during the absence on sick leave of Deputy Collector M. Narsimha Puntooloo, and performed the duties thereof in a manner fully to justify his character for zeal and efficiency.

MASULIPATAM,
19th September 1863.

(Signed) E. B. FOORD, Acting Collector.

CONTENTS.

	Para.
1. Stations at which the Settlement was made...	2
2. Variations in the number and tenure of Villages, with remarks regarding Puttahs...	3
3. Season...	7
4. Wages...	11
5. Sanitary condition...	13
6. Prices of grain...	16
7. Ryots' holdings...	17
8. Water rate...	22
9. Waste charged and remitted...	23
10. Particulars of remissions...	24
11. Sundry items...	27
12. Special products...	28
13. Land Revenue Demand...	31
14. Sundry Sources of Revenue...	39
15. Income Tax...	40
16. Sea Customs...	41
17. Salt...	42
18. Stamps...	45
19. Miscellaneous...	46
20. Demand, Collection, and Balance of Land Revenue and Sundry Sources...	47
21. Arrears...	49
22. Coercive measures employed in collecting Revenue...	51
23. Charges...	52
24. Village accounts...	54
25. Lands acquired by Public Servants...	55
26. Sub-division Report...	56
27. Subordinate Officers...	57

SUB-COLLECTORATE.

1. I have the honor to submit herewith the Annual Settlement Report of the Sub-division for Fashi 1272, together with its enclosures.

2. The new Police having been introduced throughout the Sub-division during the current year, the number of Taluks has been reduced from eight to four.

3. STATIONS AT WHICH THE SETTLEMENT WAS MADE.—The settlement of the whole Sub-division was made by me at the places shown in the following Statement:—

Names of Taluks.	Stations at which Settlement was made.	No. of days occupied in the Settlement.	Total period in each Taluk.
1. Guntur ...	Tadikonda ... Guntur ...	13 25	38
2. Krossur ...	Krossur ... Sattenapalli ...	27 7	34
3. Bapatla ...	Narsarepeta ... Martur ...	23 9	32
4. Bapatla ...	Bapatla ...	10	10
Total ...		75	114

4. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES, WITH REMARKS ON THE NUMBER OF PUTTAHS.—There is no change in the tenure and number of villages during the year under report.

5. I resided within the Sub-division during the Fashi, except for twenty-six days in the month of September last, when I was at Masulipatam in charge of the Collectorate.

Fashis.	No. of Puttahs newly issued.	No. of Puttahs not renewed.	number of Puttahs issued during the last and current years.
1271.....	10,265	36,631	
1272.....	11,727	37,459	

7. New Puttahs were granted only in cases of new holdings, or when there were alterations in the holdings of the old Ryots, and in the latter cases where practicable the alterations were made on the old Puttahs when they were forthcoming.

8. The increase in the number of Puttahs issued is owing to the large extent of land newly taken, and to the extra land found on measurement. This practice of measuring fields on slight pretexts has prevailed to a great extent, but I have taken steps for its discontinuance for the future, except on very good grounds, as I consider it for many reasons very objectionable.

9. SEASON.—On the whole the season was better than that of the preceding Fashi.

10. The quantity of rain which has fallen during the year under report is shown below :—

Months.	Fasli 1271.		Fasli 1272.	
	In.	Ths.	In.	Ths.
April...	0	11	...	...
May...	1	7	0	8
June...	9	6	3	6
July...	8	8	2	7
August...	7	7	6	2
September...	7	0	11	8
Total...	35	0	25	3
October...	3	4	4	1
November...	5	7	0	3
December...	...	...	...	...
January...	4	5	...	...
February...	...	...	...	...
March...	0	4	0	1
Total...	14	2	4	6
Grand Total...	49	2	29	0

11. In the early part of the season there was a sufficient fall for the Poonasa crops, Sajja, Mokajonna, Corra, and Tamida, which yielded well.

12. The heavy rain in the months of September, and October injured the Jonna, the staple produce of this part of the country, and the out-turn was less by quarter than the average yield.

13. The failure of rain in the month of November was detrimental to the Pyra crops, especially Bengal gram. Other pulses produced half their ordinary out-turn. Cotton yielded fairly. Garden crops gave a good return.

14. In the upland Taluks tank cultivation was not altogether successful owing to the failure of rain, and in many places in the western Taluks the crops completely withered.

15. WAGES.—Wages during the year, in the Taluks where labour is generally paid in kind, were higher than usual on account of the rise in the price of grain.

16. In the Bapatla Taluk 2 Annas a day was the average rate, and in the town of Guntur it varied from 2 to 3 Annas a day.

17. SANITARY CONDITION.—Cholera did not appear in the Sub-division in the year under report, except to a trifling extent in a few villages in Guntur and Krossur Taluks.

18. During the cold season there was a good deal of fever in parts of Bapatla and Krossur Taluks, which in some cases terminated fatally.

19. Small-pox was general but not virulent.

20. Cattle suffered from murrain, and want of water, though there was no want of forage.

Faslis.	Successful.	Unsuccessful.	Total number of persons vaccinated.
	No.	No.	No.
1270	5,114	491	5,605
1271	4,655	596	5,251
1272	5,733	619	6,352

21. The season, on the whole, may be considered to have been a healthy one.

22. The number of people vaccinated in the whole of the Guntur portion is shown in the margin.

Grains.	Fasli 1271.	Fasli 1272.
	Per Garce.	Per Garce.
Paddy, 1st sort ...	Rs. 148	Rs. 171
Do. 2nd sort ...	151	169
Cholam ...	159	205
Sajjala ...	132	179
Horse gram ...	161	151
Varagula ...	116	161
Tamidelu ...	129	136

23. PRICES OF GRAIN.—The average prices of all kinds of grain are exhibited in the margin.

It will be observed that the prices are gradually rising year after year which is attributable to the exportation of grain to other Districts, and to the improved condition of the people.

24. RYOTS' HOLDINGS.—The following Statement shows the land in the occupation of the Ryots, and its Sist, and the extent of land cultivated :—

Particulars.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Land.	Sist.	Land.	Sist.	Land.	Sist.	Land.	Sist.
<i>Land under occupation.</i>	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Punjab.....	6,17,698	10,95,618	6,49,268	11,41,959	31,570	46,341	...	...
Nunjah.....	21,253	1,54,632	24,876	1,58,552	623	3,920	...	...
Totakal	2,513	11,648	2,587	11,384	74	236	...	...
	6,44,464	12,61,898	6,76,731	13,12,395	32,267	50,497	...	...
<i>Under cultivation.</i>								
Punjab.....	5,01,529	9,05,116	5,80,918	10,36,857	79,389	1,31,741	...	...
Nunjah.....	22,151	1,41,229	24,250	1,54,980	2,099	13,751	...	...
Totakal.....	2,932	10,563	2,403	11,286	173	723	...	...
	5,25,912	10,56,908	6,07,573	12,03,123	81,661	1,46,215	...	...

25. The increase in the occupation of land is due to a larger extent of land being brought under cultivation, and to excess found by measurement, and to a smaller number of relinquishments; but this last cause applies only to dry lands, as in the wet the relinquishments exceed by Acres 558 those of Fasli 1271.

26. The increase in the Totakal is trifling, and does not require any explanation.

27. The net increase in both occupation and cultivation is owing to the rise in the prices of grains, and to persons of other classes having taken to agricultural pursuits as being more remunerative.

28. The extent of land relinquished and taken during Faslis 1271 and 1272 is as follows :—

Faslis.	Extent of land under occupation up to the beginning of Fasli.		Relinquished.		Newly taken.	
	Land.	Sist.	Land.	Sist.	Land.	Sist.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1271....	6,37,457	12,53,431	14,877	34,360	22,526	46,608
1272....	6,45,107	12,65,679	10,580	31,553	42,951	82,996
Increase.	7,650	12,248	.....	.....	20,425	36,328
Decrease.	.....	.....	4,297	2,807	.....	.....

29. From the foregoing Statement it will be observed that there is a decrease of about 4,297 Acres in relinquishments, while there is an increase of about 20,425 Acres in land newly taken up. But the latter includes the excess found in the usual fields by measurement. The extent of

cultivation too shows an increase on the preceding Fasli, which arises from the year having been a more favorable one, and the prices realized by the Ryots for their produce being more remunerative.

30. **WATER RATE.**—All the Dry lands converted into Wet during the current year have been assessed with Teerwa at the rate of 1½ Rupee per acre, while those so converted in the preceding years were charged at the rate of Rupees 3.

31. All the usual wet Inams were charged at the rate of 1½ Rupee per acre, after deducting the average extent of land cultivated during the five years previous to the construction of the annicut which average was assessed at 1 Rupee per acre.

Appicada, Poonala, Nandac, Gopajuram, Inegantipad, Chundurpalli, Neredupalli, Pondrapad.

* 30th April 1862, No. 108.

Rupee 1½, leaving the collection of the remaining half to be settled hereafter.

Items.	Fasli 1271.		Fasli 1272.	
	Land.	Cist.	Land.	Cist.
	A. C.	RS. A. P.	A. C.	RS. A. P.
Punjab....	18 27	15 5 6	...	...
Nunjab....	623 35	3,761 5 10	747 0	4,567 5 11

was a similar want of water, and as it was clearly through no negligence on the part of the Ryots that the land was left waste, I thought it necessary that entire remission should be granted.

34. The increase is only in Bunjer which causes decrease in Shamlat Bunjer.

35. **PARTICULARS OF REMISSIONS.**—Statement No. 4 shows the particulars of remission granted to the Ryots during the Jamabundy settlement. An abstract thereof is given below :—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
Hangama Remissions.				
On account of partial Bunjer in Nunjab lands.	RS. 4,610	RS. 1,583	...	RS. 3,027
Punjab do do	81	...	...	81
Loss of produce	274	130	...	144
Shavi or Dried crops	11	1,249	1,238	...
Ploughed	...	285	285	...
Flooded	...	23	23	...
On account of repairs of wells for Jarib lands.	4	4	...	...
Kowle remission	12,150	...	...	12,150
Total.....	17,130	3,274	1,546	15,402
Usual Remissions.				
Usual remission to Munsiffs and Pettanadars.	56	56	...	...
Baratam or Rayat	11	11	...	...
Wages to Munsiffs and Curnums	9,752	9,502	...	250
Usual remission or Rayat...	15,983	15,833	...	155
Usual Vandrass	6,176	5,837	...	339
Total.....	31,983	31,239	...	744
Grand Total.....	49,113	34,513	1,546	16,146

36. No remissions were granted in the year under report on dry crops.

37. Under "Loss of produce" remission having been granted in only one case there is a decrease of Rupees 144.

38. The increase under "Shavi" is owing to the general failure of rain.

39. In lands "Ploughed" but not sown, remission was not granted where negligence appeared to be the cause of the land being waste.

40. The increase in "Flooded," is so small as not to call for explanation.

41. There is a decrease in Taragati, all such leases having expired with Fasli 1272.

42. The decrease in wages arises from the stoppage of service of Vandra to deceased Kurnums heirs, and from the crediting to Government salaries of Munsiffs and Kurnums whose deaths have rendered their posts for a time vacant.

43. In the amount of remissions, under the head of "Usual remissions," there is a decrease of Rupees 743-13-3, which is attributable to the collection of deceased persons, Vandrass, and from the relinquishment of certain fields which enjoy the exemption called Rayat.

44. **RYOTWAR SUNDRY ITEMS.**—The particulars of these Items are shown in Statement No. 9 :—

	Fasli 1271.		Fasli 1272.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
	66,071	5 0	46,497	8 2	19,573	12 10

	Fasli 1271.	
	RS.	A. P.
Water-rate on Inams...	5,066	2 9
Grazing tax...	1,910	1 7
Fruit trees...	1,586	7 6
Tax on Palmyra trees...	77	11 8
Spontaneous Chayroot...	3,000	0 0
	11,640	10 6

These items having now been transferred to Land Revenue Miscellaneous, nothing has been entered during the year under review under this head.

	Fasli 1271.		Fasli 1272.	
	RS.	A. P.	RS.	A. P.
Quit-rent on Inams...	20,902	11 10	...	...
Quit-rent on Inams...	30,527	14 8	46,497	8 2
	51,430	10 0	46,497	8 2
Decrease...	...	...	4,933	2 4

The decrease is due to the resumption of certain Inams, to the accounts of Fasli 1271, showing the quit-rent of that and the previous Fasli, and to the entry of quit-rent on Agrabarams up to Fasli 1271 under this head instead of under Shrotriems.

Cultivation after the close of the Fasli.

Fasli.	RS.	
	A.	P.
1271 ...	2,374	11
1272 ...	7,286	4
Increase...	4,911	12 11

LAND REVENUE MISCELLANEOUS.—The increase is owing to the imposition of Sist on the excess found by field measurement, and to the crediting under this head the Sist on the unauthorized cultivation of small patches of fields.

Cultivation of Perumbakas.

Fasli.	RS.	
	A.	P.
1271 ...	140	7 7
1272 ...	2,516	15 10
Increase...	2,376	8 3

The increase is caused by the irregular cultivation of the beds of tanks, &c.

A portion of this item was entered under Ryotwar, and the remainder under Extra Revenue up to last Fasli, but there is an

Fasli.	RS.	
	A.	P.
1272 ...	8,012	11 12

increase of Rupees 3,102-9-6 on the whole, which is owing to the higher amounts for which the villages were rented out, and to some more villages having been rented out for grazing during the year under report.

Rent of Garden and Topes.

Fasli.	RS.	A.	P.
1272...	1,288	0	8

topes having been given on the Sist of the land.

Sist on resumed Inams.

Fasli.	RS.	A.	P.
1272...	51	0	0

Rent on Palmyra Trees.

Fasli.	RS.	A.	P.
1272...	77	10	0

This was under Sundry items of Ryotwar during the last year. There is a decrease of

Fasli.	RS.	A.	P.
1272...	2,610	0	0

Fasli.	RS.	A.	P.
1271...	1,636	2	0
1272...	642	3	4

Decrease... 993 14 3

Fasli.	RS.	A.	P.
1271...	3	14	1
1272...	1	14	3

Decrease... 1 15 10

Commission on sale of distrained Property attached for arrears of Land Revenue.

Fasli.	RS.	A.	P.
1271...	26	10	11
1272...	17	8	1

Decrease... 9 2 10

Fasli.	RS.	A.	P.
1271...	1,023	15	0
1272...	527	10	0

Decrease... 496 5 0

Fasli.	RS.	A.	P.
1271...	157	8	9
1272...	114	9	8

Decrease... 72 15 1

Fasli.	RS.	A.	P.
1271...	591	1	5
1272...	74	3	1

Decrease... 519 14 4

Fasli.	RS.	A.	P.
1272...	4,973	7	11

Fasli.	RS.	A.	P.
1271...	27	10	10
1272...	27	10	10

Quit-rent not credited during the last year.

Fasli.	RS.	A.	P.
1272...	1,777	4	3

This was under Ryotwar Sundry items up to last year. There is a decrease of Rupees 298-6-10, which is attributable to some

One Life Inam has been resumed on the death of its holder.

This was entered under Sundry items of Ryotwar during the last year. The decrease, being Annas 4, Pie 8, requires no remark.

Rupees 390, which is owing to Chayroot having suffered from want of rain, and its value having thereby diminished.

The decrease is owing to the small number of Islands formed during the year.

The decrease in these two items, i.e., from the more punctual collection of public revenue, and from the prices being more remunerative to the Ryot, he was better able to meet his demands.

It is not necessary to say more than that there is a decrease.

This requires no explanation.

The amount over-collected in Fasli 1271 being unusually large, a decrease appears in Fasli 1272.

This was entered under Ryotwar during the last Fasli. The decrease of Rupees 92-10-10 is attributable to a smaller extent of land having been irrigated during the year under report.

requires no remark.

OTHER ITEMS.—This is the quit-rent on Inam for Faslis 1270 and 1271, for which Puttals were received in Fasli 1272, and this

also includes quit-rent not entered in the demand of those Faslis, though Puttals had been previously issued.

Roostooms, &c., of the dismissed and deceased Village servants.

Fasli.	RS.	A.	P.
1271...	123	8	0
1272...	70	9	2

Decrease... 52 14 10

The decrease is trifling.

Sale proceeds of trees felled down and of the Palmyra leaves.

Fasli.	RS.	A.	P.
1271...	682	4	6
1272...	979	3	2

Increase... 296 14 8

The sales of trees for various causes has been greater this year.

Sale proceeds of Indigo plants in the lands relinquished by the Ryots, and of some unclaimed Varagada grain.

Fasli.	RS.	A.	P.
1272...	21	1	0

This requires no remark.

Sale proceeds of earth from which Sulphate has been extracted.

Fasli.	RS.	A.	P.
1272...	12	2	0

Remark is not necessary.

Sale proceeds of Tigers' skins.

Fasli.	RS.	A.	P.
1271...	23	7	0
1272...	...	...	...

There are some proceeds, but they have been entered under another head.

Rent of Jungle Soap-nuts.

Fasli.	RS.	A.	P.
1271...	944	0	0
1272...	1,066	0	0

Increase... 122 0 0

FOREST REVENUE.—There has been a better yield of Soap-nuts this year.

SPECIAL PRODUCTS.—The extent of land cultivated with Cotton is entered in the margin, and contrasted with the accounts of the preceding Fasli. The increase is attributable to the state of the market.

The extent of land brought under this cultivation is shown in the margin. The decrease is due to the scanty supply of rain in the beginning of the season in the Bapatla Taluk.

45. LAND REVENUE DEMAND.—The following Comparative Statement exhibits the demand of Land Revenue for Faslis 1271 and 1272.

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ryotwar.....	12,82,334 7 6	13,24,656 12 11	42,322 5 5	...
2. Shrotriem villages...	14,591 10 0	17,890 2 10	3,298 8 10	...
Total...	12,96,926 1 6	13,42,546 15 9	45,620 14 3	...

46. / In the Ryotwar demand there is a large increase of Rupees 42,322-5-5, which is caused by the greater extent of land taken up by the Ryots, and to the excess found on field measurement.

SETTLEMENT REPORT OF THE

47. The particulars of this increase are as follows :—

	RS.	A.	P.
Increase on the land in the occupation of the Ryots...	50,496	7	8
Taragati Jasti...	12,140	12	0
Decrease in the usual remissions on account of death, &c., of some individuals enjoying Vandra...	743	13	8
Decrease in the Hungama remissions...	1,705	5	5
Total...	65,095	6	9
<i>Deduct</i>			
Decrease in Teerwah on dry lands and Faisaljasti...	3,199	4	6
Quit-rent imposed on some Agraharams which were included during the last year under this head, but which have been entered under the proper head during the current year...	4,933	2	4
Quit-rent imposed on Inams for Fasli 1270, and credited in Fasli 1271.			
Transferred to Miscellaneous...	14,640	10	6
Total...	22,773	1	4
Net Increase...	42,322	5	5

* Paragraph 44.

48. The increase of Rupees 3,293-8-10 in Shrotriem is connected with the decrease in quit-rent* under the head of Ryotwar.

49. **SUNDY SOURCES OF REVENUE.**—The following is the Statement showing the Revenue of Sundry Sources for Faslis 1271 and 1272 :—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
* Income tax.....	37,573 4 0	10,029 12 0	...	27,543 8 0
Moturpha and License	149 8 0	...	...	149 8 0
Sea Customs.....	79 0 1	...	...	79 0 1
Stamps.....	25,279 4 6	19,847 11 0	...	5,431 9 6
Total.....	63,081 0 7	29,877 7 0	...	33,203 9 7

* This does not include the demand in Palnad and Vinukonda Taluks, but include Bapatla.

50. **INCOME TAX.**—The decrease in this item is owing to the abolition of the Tax on profits under 500 Rupees.

51. **MOTURPHA AND LICENSE TAX.**—These taxes have been abolished.

52. **STAMPS.**—The falling off of Revenue in Stamps during the year under Report is due to the great demand for them during the last year, on account of the operations of the Statute of Limitations.

53. **DEMAND OF LAND REVENUE AND SUNDY SOURCES.**—The demand on all items is shown the following Statement :—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue.....	12,96,926 1 6	13,42,516 15 9	45,620 14 3	...
<i>Sundry Items.</i>				
Income Tax.....	37,573 4 0	10,029 12 0	...	27,543 8 0
Moturpha and License Tax...	149 8 0	...	...	149 8 0
Sea Customs.....	79 0 1	...	...	79 0 1
Stamp Revenue.....	25,279 4 6	19,847 11 0	...	5,431 9 6
Total..	63,081 0 7	29,877 7 0	...	33,203 9 7
<i>Extra Revenue.</i>				
Land Revenue Miscellaneous and Forest Revenue...	7,793 5 6	32,157 11 10	24,364 6 4	...
<i>Sundry Items.</i>				
Income Tax.....	...	2 9 0	2 9 0	...
Moturpha and License Tax...	...	29 6 0	29 6 0	...
Stamps.....	...	1,126 7 5	1,126 7 5	...
Total..	7,793 5 6	33,316 2 3	25,522 12 9	...
Grand Total...	13,67,800 7 7	14,05,740 9 0	37,940 1 5	...

54. **DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES.**—The following Statement shows the Demand, Collection, and Balance of Land Revenue and Sundry Sources in comparison with last year :—

Items.	Fasli 1271.			Fasli 1272.			Subsequent collections.	Balance
	Demand.	Collection within the Fasli.	Balance	Demand.	Collection within the Fasli.	Balance		
	RS.	RS. +	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue { Ryotwar ...	12,82,354	12,71,675	10,659	13,24,657	13,17,018	7,639	773	6,866
Shrotriem ...	14,592	13,428	1,164	17,890	16,739	1,151	174	977
	12,96,926	12,85,103	11,823	13,42,547	13,33,757	8,790	947	7,843
Sundry Sources {	Income Tax...	37,573	35,584	1,989	10,029	9,729	301	107
	Moturpha and License Tax	149	149	...	...	...	...	...
	Stamps.....	25,279	25,279	...	19,847	19,847	...	...
	Sea Customs...	79	79	...	...	...	...	...
	63,080	61,091	1,989	29,877	23,576	301	107	194
	13,60,006	13,46,194	13,812	13,72,424	13,63,333	9,091	1,054	8,037
Extra Revenue.	7,793	7,686	107	33,316	31,912	1,404	458	946
Grand Total..	13,67,799	13,53,880	13,919	14,05,740	13,95,245	10,495	1,512	8,983

* 55. The total demand of the Sub-division is Rupees 14,05,740, of this Rupees 13,95,245 were collected before the end of Fasli, and Rupees 1,512 have been collected since.

57. I am giving attention to the subject of balances, regarding which I will communicate with you hereafter.

58. The greater part of the revenue was collected without resorting to coercive measures.

59. COERCIVE MEASURES EMPLOYED IN COLLECTING REVENUE.—It was only necessary to sell property amounting to Rupees 177-11-9, though property valued at Rupees 231-13-5 was attached.

60. VILLAGE ACCOUNTS.—The accounts of some villages in each Taluk have been examined, and the defects found have been pointed out to the Taluk officials.

Names.		Village.	Extent.
			A. C.
•	Panganamamala Lakshmi Nandinappa, Tahsildar of Krossur Taluk.....	Krossur	1 27
	Kommayarapu Vekatasubbayya, 4th Gurnasta do. Taluk.....	Do.	3 7

61. LANDS ACQUIRED BY PUBLIC SERVANTS.—A Statement, exhibiting the lands taken up by public servants during the year under review, is marginally entered.

These lands have been since relinquished.

62. SUBORDINATE OFFICERS.—Regarding the conduct of my office servants I have little to say, further than that they have given me satisfaction.

63. It is not necessary for me here to repeat the opinion I have of my Acting Serishtadar, V. Seshayya, as I expressed it recently in a letter to you when recommending him for the post of Tahsildar.

61. Of my Taluk officials, I have no reason to complain. Sub-Magistrates still make mistakes in applying the Procedure and Penal Codes, but I have no doubt a little more experience will enable them to overcome this difficulty.

GUNTOOR,
31st August 1863.

(Signed) W. D. HORSLEY,
Acting Sub-Collector.

CONTENTS.

	Paras.
1. Stations at which the Settlement was made...	3
2. Variations in the number and tenure of Villages, with remarks on the number of Puttahs...	4
3. Season...	9
4. Wages...	15
5. Sanitary condition...	17
6. Prices of Grain...	23
7. Ryots' holdings...	24
8. Water-rate...	30
9. Waste charged and remitted...	33
10. Particulars of Remissions...	35
11. Ryotwar Sundry Items	44
12. Land Revenue Miscellaneous...	44
13. Land Revenue Demand	45
14. Sundry Sources of Revenue...	49
15. Demand of Land Revenue and Sundry Sources...	53
16. Demand, Collection, and Balance of all Sources...	54
17. Statement showing the arrears of Demand outstanding up to Fasli 1272	56
18. Coercive measures employed in collecting Revenue...	59
19. Village accounts...	60
20. Lands acquired by Public Servants	61
21. Conduct of subordinate Officers...	62

SETTLEMENT REPORT

OF
NELLORE.

88

1. I have the honor to report on the Settlement and collection of the Revenue in the District of Nellore for 1862-63, and submit the prescribed annual Statements, and the Reports of the Sub-Collector and Deputy Collector in charge of the Salt Department.

2. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—I have entered below a Statement showing the Officers who made the settlement of the nine Taluks of which the District is composed, as well as the names of the places at which the settlement of each Taluk was made, and the dates on which it was completed.

By whom made.	Names of Taluks.	Where made.	Dates by which completed.
J. W. B. Dykes, Esq., Collector.	Guduru.....	Krishnapatnam.....	31st March 1863.
	Nellore.....	Indukurupeta.....	19th „ „
	Atmakuru.....	Viruru.....	12th Feb. „
	Kavali.....	Kavali.....	24th „ „
	Udayagiri.....	Udayagiri.....	13th „ „
D. Williams, Esq., Head Assistant Collector.	Rapuru.....	Podalakuru.....	21st January „
E. F. Elliot, Esq., Sub-Collector.	Kandukuru.....	Ponnaluru, Pokuru, Gudluru, and Ramayapatnam.....	7th March „
	Kanigiri.....	Kanchipuram.....	13th Feb. „
	Ongole.....	Ongole, Addanki and Burepalli.....	31st January „

3. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES, AND THE NUMBER OF PATTAS.—The particulars of tenure of Villages are shown below :—

Items.		Fasli 1271.	Fasli 1272.	Increase.	Decrease.
Ryotwar.	Smalley's surveyed...	87	87	.....	.....
	Do. Makta...	381	381	.....	.....
	Travers' do.	127	127	.....	.....
	Settled by Mr. T. V. Stonhouse...	74	74	.....	.....
	Transferred from Kurnool...	96	80	.....	16
	Total...	765	749	.....	16
Rented...	Rents for one year...	22	73	51	.....
	Rents for more than one year ..	51	7	.....	44
	Amani, or Division of produce...	6	1	.....	5
	Total...	79	81	51	49
Favorable tenures..	Shrotriems.....	242	264	22	.....
	Amaras...	19	19	.....	.....
	Kattubadies...	8	8	.....	.....
	Sarva Inams...	18	9	.....	9
	Zemindari Villages...	777	777	.....	.....
	Polliems...	22	22	.....	.....
	Total...	1,086	1,099	22	9
	Grand Total...	1,930	1,929	73	74

1. Ayanapalem.	Half Re- missions.
2. Gurugupadu.	
3. Nursimbapuram.	
4. Nasikatriembakam.	
5. Nimamaheswaram.	
6. Viswanadhapuram.	Quarter Remis- sions.
7. Kanchipuram.	
8. Krishnapuram.	
9. China Gollapalle.	
10. Chennakcsavapuram.	
11. Polavaram.	
12. Potavaram.	
13. Bontaguntapalle.	
14. Senkarapuram.	
15. Somanapalle.	
16. Malekondapuram.	

1st. Of the villages transferred from the Kurnool District, there is a decrease of 16 villages under "Ryotwar" below last year, which is thus explained. These 16 villages which are specified in the margin, are of the same description of Shrotriems as alluded to in Clause 8, paragraph 9 of my Jamabandi Report for Fasli 1270, and are transferred from "Ryotwar" to "Favorable tenures" as they appear, from a letter of the Sub-Collector, No. 43, of the 8th April last, to have been enfranchised and furnished with Pattas by the Inam Commissioner.

2nd. The net increase of 51 villages under the head of "Rents for one year," has been caused by the following change:—45 villages from the head of "Rents for more than one year," and five from the head of "Amani," or "Division of produce" have been added to this head; and Zangalapalli Shrotriem (the balances outstanding against which were recommended to be written off in Clause 7, paragraph 18 of my Jamabandi Report for Fasli 1271), and another Shrotriem by the name of Ambapuram have also come under it, having been permanently resumed as reported in Clause 5, paragraph 3 of my Shrotriems' Report, and rented for one year; whilst the Shrotriem of Yerrabale, which was previously permanently resumed, has been transferred this year from "Rents for one year" to "Rents for more than one year."

3rd. There is a decrease of 44 villages under the head of "Rents for more than one year," which has arisen from the circumstances detailed in the preceding Clause 2.

4th. The decrease of five villages under the head of "Amani, or Division of produce," has been accounted for already in the 2nd Clause of this paragraph.

5th. The increase of 22 villages under the head of "Shrotriems" is attributable to the transfer to this head of the 16 villages alluded to in Clause 1, paragraph 3; to the 9 marginal villages which were held last year as Sava Inams having been subsequently enfranchised, and quit-rent fixed thereon by the Inam Commissioner; and also to the Shrotriems of Zangalapalli and

Ambapuram, alluded to in the 2nd Clause of this paragraph, having been rented for one year; and the two Shrotriems of Razupalem and Lakshmiapuram of Ongole Taluk, which were hitherto entered in the accounts separately, but the Jodi shown indiscriminately, having been taken this year as one village, because they were disposed of as one village, and the quit-rent charged accordingly by the Inam Commissioner.

6th. The preceding clause will account for the decrease of 9 villages under the head of "Sarya Inams."

	1st year.	This year.	Decrease.	Increase.
Principal Division..	36,957	39,121	....	2,164
Sub-division....	20,990	21,544	.....	554
Total..	57,956	60,665	....	2,709

7th. The number of Pattas issued this year as noted in the margin, shows an increase of 2,709 over last year, arising partly from fresh lands taken up, and partly from the Sub-division of holdings. The particulars required in paragraph 5 of the Board's Proceedings, No. 3,635, of the 19th June last, are given in Statement No. 1.

4. SEASON AND SANITARY STATE OF THE DISTRICT.—The abstract Statement of Rain-fall

Months.	Inches.	Months.	Inches.
1862. April.....	0.54	1862. October.....	8.89
" May.....	0.60	" Nov.....	3.34
" June.....	1.87	" Dec.....	1.30
" July.....	0.85	1863. January.....	0.20
" August.....	1.89	" February.....	0.00
" Sept.....	5.11	" March.....	0.25
First half-year. 10.86		Second half... 13.98	
Total Rain-fall of the year. ... 24.84			

during the year is shown in the margin, as required by the Board in paragraph 2 of the Proceedings above referred to. The season has been bad, though somewhat better than the preceding year. The fall of rain during the month of June proved favorable to the Northern Taluks, whilst the Zonna crops, which were cultivated in those Taluks by the aid of the fall of rain in August, were blighted by insects. The fall during the months of September, October, and November was favorable to cultivation in the principal Division; whilst the few intermittent falls during the subsequent months, which did not give the tanks any supply, aided the crops already sown and facilitated the ploughing of dry lands. Even the falls of October, and November failed to give the tanks a full supply. But the out-turn of the wet cultivation was on the whole satisfactory, though there was a partial failure in the villages not supplied by the river channels, owing to the wet cultivation having been carried on in excess of the supply of water received in anticipation of a better season, and the fall from December not having been such as to aid the tanks. The dry crops turned out on the whole satisfactory, though they were to some extent injured by insects. And the cultivation of Indigo and Cotton yielded a fair return, and shows an increase over the last year.

Sanitary condition.—There has been a marked diminution in the attacks of cholera, fever, and ague; but small-pox has been more severe and there has been a good deal of murrain.

Vaccination.—The results of vaccine operations are shown in the margin, as required by

	Fasli	Fasli	
	1271	1272	
Successful...	....	10,050	
Unsuccessful...	....	781	
	8,897	10,831	
	Increase.	Decrease.	
	1,934	..	

the Board in paragraph 3 of their Proceedings, No. 3,635, of the 19th June last, and show an increase of 1,934 cases over the last year. And of 10,831 cases vaccinated, 10,050 cases are reported to have proved successful, and 781, or 7 per cent unsuccessful. The vaccine operations are satisfactory as being an effort of Government for the good of the people, but that the expenditure is equally satisfactory in other respects, the miraculous success of reported results renders doubtful.

5. PRICES OF GRAIN.—The prices of grain are higher than in the past year, which may

Items.	Fasli 1271.	Fasli 1272.	Commuta- tion Rates.
	Per Garce.	Per Garce.	
Wet... ..	151	174	86
Dry... ..	171	177	128
	Per Candy.	Per Candy.	
Cotton...	69	148	.....

be partly explained by the unfavorable nature of the season. Under paragraph 4 of the Board's Proceedings above referred to, the Statement No. 2 is not submitted. And, as regards the general rise in prices, it is simply necessary for me to observe that in the first place this must be looked for now with reference to the fall in the value of money; 2nd, with reference to the increased expenditure of capital, and consequent rise in the price of labor; and 3rdly, with reference to the extraordinary demand for Cotton which explains the enormous rise in the price of that article, and re-acts on the other products. Whilst I may add, as illustrating the connection with Madras, that a few days ago I found shipments of rice from Krishnapatnam had stopped, because a fall had been reported there in the markets, which showed that those who shipped had not been working on advances, but could take advantage of the market.

SETTLEMENT REPORT OF

6. **RYOTS' HOLDINGS.**—The extent of land held during the year under report as compared with the previous year is given below:—

Items.	Dry.		Wet.		Garden.		Total.	
	Acres.	Assessment. RS.	Acres.	Assessment. RS.	Acres.	Assessment. RS.	Acres.	Assessment. RS.
Land in occupation in Fasli 1271	3,97,125	5,37,810	1,25,444	6,56,837	22,000	1,29,306	5,44,569	13,23,953
Deduct Relinquishments in Fasli 1272...	17,344	17,928	3,659	20,156	611	3,291	21,614	41,378
Remainder...	3,79,781	5,19,882	1,21,785	6,36,681	21,389	1,26,012	5,22,955	12,82,575
Lands taken up...	41,874	54,761	9,884	52,182	1,265	7,427	53,023	1,14,370
Total...	4,21,655	5,74,643	1,31,669	6,88,863	22,654	1,33,439	5,75,978	13,96,945
Increase...	24,530	36,833	6,225	32,026	654	4,133	31,409	72,992

It will be seen that there is a net increase of 31,409 Acres, assessed at Rupees 72,992, including 24,530 Acres of dry land, assessed at Rupees 36,833, 6,225 Acres of wet land, with an assessment of Rupees 32,026, and 654 Acres of garden land, bearing an assessment of Rupees 4,133; an increase which is attributable to the enhancement of prices, the Survey, and the Anicut.

The extent of land relinquished in the year under report, when compared with the past year, shows a decrease of 14,886 Acres, bearing an assessment of Rupees 34,411, which is explained by the circumstances above stated, and the occupation of the District coming yearly more and more on a sound footing.

In the District Gazette of the 14th February last, it was shown that applications for permission to relinquish were presented to the extent of Rupees 45,188, and of this, relinquishment to the extent of Rupees 39,413 was duly accepted. This is subsequently increased, as the Board will observe, by Rupees 1,965, consisting of Rupees 1,392, which appertain to the 16 villages of the Kanigiri Taluk in the Sub-division, transferred to the Shrotriems, and Rupees 573, viz., Rupees 271 belonging to the lands relinquished in the Sub-division and Rupees 302 to land relinquished in the principal Division, and struck off from unavoidable circumstances under special orders after the relinquishment Registers had been closed.

It will be seen that the per centage between the occupation of the last year and the relinquishment of the year under report is 4 per cent. on the area, and 3 per cent. on the assessment, and that deducting from the extent occupied in the last year, the extent relinquished, the extent taken up in the year under report, shows a proportionate increase of 10 and 9 per cent. on the area and assessment respectively.

7. **ACTUAL CULTIVATION.**—From the following Statement, showing the actual cultivation this year, it will be seen that Acres 4,88,211, bearing an assessment, Rupees 11,95,927, inclusive of Fasaljasti and Tirvajasti, were brought under cultivation this year and gave Acres 23,868, assessed at Rupees 42,182, or about 4 per cent. in favor of the present year as compared with last. This favorable result, it will be seen, is wholly in the principal Division; but in spite of this increase there is a decrease of Rupees 12,895, inclusive of Rupees 2,932 of Fasaljasti and Tirvajasti, due to the unpropitious character of the season in the Sub-division as observed by the Sub-Collector, and deducting the increase in the Fasaljasti and Tirvajasti in the principal Division, viz., Rupees 1,413, from the decrease, viz., Rupees 2,932, in the corresponding items in the Sub-

NELLORE DISTRICT.

division, there is a net decrease of Rupees 1,519. From the detailed accounts it will be observed that in the Sub-division, there is a decrease of Rupees 19,050 in wet cultivation against an increase of Rupees 8,612 in dry, and Rupees 475 in garden cultivation; thus accounting for the net decrease of Rupees 12,895. The favorable result in the principal Division is due in part to a better share of the intermittent falls of rain, chiefly to the Anicut, the Nellore and Gudur Taluks alone showing a net increase of 66,000 Rupees.

Items.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Acres.	Assessment. RS.	Acres.	Assessment. RS.	Acres.	Assessment. RS.	Acres.	Assessment. RS.
Dry.....	3,44,179	4,79,204	3,64,322	5,09,269	20,143	30,065	.....	.....
Wet.....	99,143	5,24,445	1,02,406	5,35,227	3,263	10,782	.....	.....
Garden.....	21,021	1,23,890	21,483	1,26,744	462	2,854	.....	.....
Tirvajasti. }	4,64,343	11,27,539	4,88,211	11,71,240	23,868	43,701	.....	.....
Fasaljasti. }	.....	26,206	.....	24,687	.....	.....	.....	1,519
Total...	4,64,343	11,53,745	4,88,211	11,95,927	23,868	43,701	.....	1,519
Net Increase...					42,182	Per centage...	4	

8. **WASTE CHARGED AND REMITTED.**—The subjoined Statement will show the total extent of waste charged and remitted under all heads, the particulars being shown in Enclosure B. to Statement No. 3; and Statement No. 4 exhibits the particulars of Shamilat Banjer:—

Items.	Waste charged.	Waste remitted.	Total.
	RS.	RS.	RS.
Whole fields left waste.....	44,432	218	44,650
{ Dry.....	11,701	1,16,868	1,28,569
{ Wet.....	2,205	1,928	4,133
{ Garden.....			
Total...	58,338	1,19,014	1,77,352
Where a portion of a field had been left waste.			
{ Dry.....	15,898	4,826	20,724
{ Wet.....	2,634	22,432	25,066
{ Garden.....	1,094	1,469	2,563
Total..	19,626	28,727	48,353
Grand Total...	77,964	1,47,741	2,25,705
Per centage for waste on total Holdings...			16

The amount of assessment on waste charged was Rupees 77,964 inclusive of Shamilat Banjer, or portions of fields left waste; while that remitted amounts to Rupees 1,47,741. The per centage for waste on total Holdings is 16.

2nd. The marginal Statement exhibits the amount of waste charged in the current year, in comparison with that of the previous year, and it will be seen that a sum of Rupees 3,869 in dry, and 9,134 in wet were charged in the current year more than in the preceding year: the former arising from the Ryots having reserved dry lands as usual for pasture instead of ploughing, including the excess taken up in the current year; whilst the latter arises from the wet lands left waste under the Anicut having been charged in almost every instance. There was the water, and those who held the land if they did not choose to use it, it was desirable should be

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Dry.....	56,461	60,330	3,869	..
Wet	5,201	14,335	9,134	..
Garden....	3,942	3,299	..	643
Total.....	65,604	77,964	13,003	613
Net Increase...			12,360	..

SETTLEMENT REPORT OF

made to understand at the outset that their improved position had its responsibilities. The decrease of Rupees 643, in the amount of waste charged on Bagayet lands, is owing to remissions granted on lands of this class under tanks and channels not being cultivated from want of water.

3rd. The Statement subjoined will show the amount of remission allowed on whole fields uncultivated, and shows further an increase on last year:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Dry.....	300	218	.. ..	82
Wet.....	94,925	1,16,868	21,943	.....
Garden.....	952	1,928	976	.....
Total...	96,177	1,19,014	22,919	82
Net Increase.....			22,837	.....

Items.	Dry.	Wet.	Garden.	Total.
	RS.	RS.	RS.	RS.
Want of water.....	15	1,16,868	1,700	1,18,568
Death, &c.....	203	.....	.....	15
Other reasons.....	.....	.....	228	431
Total..	218	1,16,868	1,928	1,19,014

The general grounds on which remissions were granted are exhibited in the margin; and the particulars are shown at the foot of Enclosure B to Statement No. 3.

The remission under the head of Waste in wet, it will be seen, was due to the unfavorable nature of the season, and the consequent want of water.

9. PARTICULARS OF REMISSION.—The subjoined Statement shows the remissions allowed in the year under review, in comparison with the past year, the particulars being shown in Statement No. 4. The whole sum remitted for the present year was Rupees 56,832, which shows a decrease of Rupees 11,007 below the last year, and will be accounted for hereinafter.

No.	Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Part waste.....	31,633	28,727	.....	5,906
2	Withered crops.....	14,562	11,561	.....	3,001
3	Tirva Kammi.....	178	242	64	.....
4	Discretionary remission.....	45	23	.....	22
5	Trijai.....	8,691	8,766	75	.....
6	Choudayi.....	5,923	5,893	.....	30
7	Kattugutta.....	238	238	.....	.....
8	Dasabandham.....	83	84	1	.....
9	Paimayashi Kammi.....	16	16	.....	.....
10	Remissions of Shrotriems.....	479	140	.....	339
11	Cowle remission.....	2,955	686	.....	2,269
12	Munsiff's salary.....	36	48	12	.....
13	Lands taken up in lieu of village servants' Inam.....	.....	408	408	.....
	Total...	67,839	56,832	560	11,567
	Net Decrease.....				11,007

1st. In the item of Part-left waste the remissions, which fall short of the preceding year by Rupees 5,906, were allowed, owing to acknowledged want of water. This amount includes also remissions allowed, on account of the portions as shown in the margin, within the demarcation limits which were brought to

	RS.
Dry.....	4,772
Wet.....	234
Garden.....	633
	5,639

NELLORE DISTRICT.

account. The Ryots have been fully informed that fields taken up or relinquished must be taken up and relinquished with reference to the demarcation limits. And adhering rigidly to this rule, it has been deemed inadvisable to charge the Ryots for the portions thus brought to account this year, the remissions allowed amounting to Rupees 4,772 in dry lands, Rupees 633 in garden, and Rupees 234 in wet. The sum of Rupees 85 was remitted for other reasons unnecessary to detail here.

2nd. In the item of Withered crops there is a decrease of Rupees 3,001.

The necessity for granting the remissions, as shown in the margin, was the state of the season, and the Anicut prevented the sum being much greater.

	RS.
Principal Division	8,328
Sub-division	8,233
	11,561

3rd. The amount of remission under the head of Tirvakammi is Rupees 242, which is thus explained:—Of Rupees 199-5-10, being the assessment of 47 Acres, 35 Kanis in the village of Virlagudipadu in the Atmakuru Taluk, Rupees 126-10-1 were remitted in consequence of the aqueduct over the channel in this village being still out of order. It was alluded to in Clause 3 paragraph 9 of my Jamabandi Report of last year, and was so disposed of after a personal inspection. In Kottapalli, in the same Taluk, on 9 Acres, 26 Kanis of wet land, assessed at Rs. 53-9-1, formerly cultivated by the aid of a channel which was destroyed by an inundation of the Pennair, remission was granted to the extent of Rupees 33-4-0. And in Padamatipalem, Nellore Taluk, on 9 Acres, 29 Kanis of wet land, assessed at Rupees 46-7-5 in consequence of an aqueduct over Gandavaram channel being out of order, a remission of Rupees 26-6-4 was allowed. The balance under this head, or Rupees 56, were remissions in the Kanigiri Taluk, transferred from the Kurnool District according to the custom of that District, as alluded to in Clause 3, paragraph 9 of the last Jamabandi Report.

4th. The discretionary remissions which were allowed in the Sub-division are very small, being Rupees 23, and call for remark.

5th. The remission of Rupees 14,997, under the five items detailed in the margin, was given as usual in the Kanigiri Taluk. The orders of the Board, conveyed in paragraphs 14 and 15 of their Proceedings, No. 3,635, of the 19th June, Miscellaneous Circular, No. LXIX, directing that permanent reductions of assessment should be deducted once for all from the original

	RS.
Trijai	8,766
Chavudai	5,893
Khattugutta	238
Dasabandham	84
Paimayashi Kammi	16
	14,997

rates, and the net assessment alone brought to account, were not carried out this year, as will be seen from paragraph 8 of the Sub-Collector's Settlement Report, dated the 9th instant, because the Jamabandi accounts of the Taluk had been received in the usual manner previous to the receipt at his office of the Board's Circular in question. They will be adhered to in the ensuing year.

6th. Remission allowed to Shrotriendars amount to Rupees 140 for the current year. This amount was given for four villages against twenty villages in the last year in the Kanigiri Taluk, in accordance to local usage, which also was duly explained in Clause 8, paragraph 9 of the Report for Fasli 1270, and exhibits a decrease of Rupees 339, appertaining to sixteen Shrotriems of that Taluk, which were enfranchised by the Inam Commission, as explained in paragraph 3 of this Report.

7th. Cowle remission in the year under review amounts to Rupees 686, as shown in the margin; and when compared with the last year, shows a decrease of Rupees 2,269, which may be explained by the lands granted on progressive Cowles having been brought to full assessment under the prescribed rules:

	RS.
Fasli.	
1271.. .. .	2,955
1272.. .. .	686
Decrease.. .. .	2,269

8th. In the item of Munsiff's salary, there is an increase of Rupees 12, which was deducted from the holdings of the Village Munsiff of Timmanapalem on account of his salary, under the Proceedings of the Board, No. 65, of the 7th January last.

9th. The remission of Rupees 408, which was newly shown in the above Statement, is the assessment on the lands taken up by village servants in place of their, Maniema, rendered unfit for cultivation, or taken up for public purposes, of long standing, and has hitherto been recommended for remission in the Settlement Reports under the head of arrears, as will be

1. Clause 6, paragraph 18 of the Settlement Report of Fasli 1269.
2. Clause 4, paragraph 19 of the Settlement Report of Fasli 1270.

observed from the marginal Reports. After the receipt of the Board's Proceedings above referred to, regarding the deduction of the salary of the Village Munsiff of Timmanapalem from the Beriz on the individual's holding, I have taken the liberty to adopt the same course in the principal Division, in cases of certain village servants whose services are available for Government purposes, and who have been allowed a deduction of the assessment by my predecessors.

10. PARTICULARS OF SUNDRY ITEMS.—The total under the head of Sundry Items is Rupees 1,96,578 against Rupees 1,93,544 in the last year, and exhibits a net increase of

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
Inam Bedigas...	Rs. 58,255	Rs. 69,767	11,512	...
Russums of Stalakarnams...	12,320	12,634	314	...
Pullari, Kancha, and Amanat...	1,02,504	93,814	...	8,690
Chayroot...	994	1,327	373	...

Rupees 3,034, as shown at the back of Statement No. 4 and 9, of which the principal items are noted in the margin.

1st. There is an increase of Rupees 11,512, in the item of Inam Bediga, which is the result of the quit-rent fixed by the Inam Commissioner.

2nd. The increase of Rupees 314, under the head of Stalakarnams' Russums, is attributable to the increase in the Ryotwar demand over the last year.

3rd. The decrease of Rupees 8,690, under the head of Pullari, Kanchas, &c., is owing partly to remission allowed in Pullari in consequence of unoccupied lands having been brought under occupation on taram rates of assessment, and partly to remission of Amanat sist, after careful inquiry at the Jamabandi.

4th. The revenue in the items of Chayroot shows an increase of Rupees 373 against a decrease of Rupees 134 in the last year, and is due to higher offers having been received.

Fasli.	Sundry small Farms.	Nilavari.	Desai Russum.	Fruit Trees, &c.
1271..	Rs. 361	Rs. 2,437	Rs. 506	Rs. 1,663
1272...	138	2,176	404	1,736
Increase..	.....	.....	.....	73
Decrease...	223	261	102	.....

5th. The marginal entry shows the trifling decrease and increase in the revenue of certain items.

The falling off of Rupees 223, in the item of Sundry small farms, is attributable to the abolition of the tax on sea nets under the order of the Board, dated 10th April 1862, No. 2,382.

6th. The decrease of Rupees 261, in the item of Water-tax or Nilavari, is due to the falling

	Rs.	A.	P.
Kakitalapuru..	92	6	5
Mannavarapadu..	9	10	0
	102	0	5

off in the use of Government water to the lands held on favorable assessment, in consequence of the unfavorable character of the season.

7th. In the item of Desayi Russums, which have been collected in two villages as shown in the margin, there is a decrease of Rupees 102, which is in consequence of these Russums not having been again charged as an excessive quit-

rent, viz., Rupees 214 on Kakitalapuru, and Rupees 46 on Mannavarapadu has been fixed by the Inam Commission.

8th. The increase of Rupees 73 in the item of Fruit trees is attributable to high offers having been received.

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
Sugar-cane..	Acres. 15	Acres. 6	Acres. 9	Acres. 9
Cotton...	17,425	20,308	2,973	...
Indigo...	20,614	22,407	1,793	...
Total...	38,054	42,811	4,766	9
Net Increase....			4,757	..

11. SUGAR-CANE, COTTON, AND INDIGO CULTIVATION.—The marginal Statement shows the returns of Sugar-cane, Cotton, and Indigo, and an increase of 17 per cent. in Cotton, and 9 in Indigo, owing to the growing demand for these two articles in the year under report.

12. ABSTRACT STATEMENT OF THE GENERAL RESULTS OF THE LAND REVENUE SETTLEMENT COMPARED WITH THE PRECEDING FASLI.—The Statement below shows the general results of the settlement compared with the preceding year:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Assessment on the lands in occupation at the ordinary rates of assessment.....	13,23,953	13,96,915	72,992	.....
Amount remitted on fields left wholly uncultivated.....	96,177	1,19,014	22,837	.....
Remainder...	12,27,776	12,77,931	50,155	.....
Particulars of the remainder.				
Assessment on lands actually cultivated.....	11,27,539	11,71,240	43,701	.....
Do. on lands not cultivated either wholly or in part.....	1,00,237	1,06,691	6,454	.....
Total...	12,27,776	12,77,931	50,155	.....
Additional assessment on second crops in irrigated lands.....	7,117	5,241	.....	1,876
Do. do. where water has been temporarily supplied for irrigation.....	19,089	19,446	357	.....
Statement No. 3—Total...	12,53,982	13,02,618	50,512	1,876
Remissions as per Statement No. 4.....	67,839	56,832	.....	11,007
Remainder...	11,86,143	12,45,786	50,512	9,131
Add Sundry items as per Statement No. 4.....	1,93,544	1,96,578	3,034	.....
Total...	13,79,687	14,42,364	53,546	9,131
Amani (Statement No. 10).....	1,337	556	.....	781
Rents for one year.....	11,935	46,226	34,291	.....
Rents for more than one year.....	36,170	4,940	.....	31,230
Shrotriems.....	71,740	76,643	4,903	.....
Peshkush.....	4,35,661	4,35,661	.....	.....
Surplus collections, and Miscellaneous.....	11,835	21,034	9,199	.....
Total...	5,68,678	5,85,060	48,393	32,011
Grand Total...	19,48,365	20,27,424	1,01,939	22,880
Net Increase.....			79,059	.....

2nd. From the above it will be seen that there is an increase of Rupees 72,992 in the item of Assessment on the lands in occupation, and Rupees 22,837 in the item of Lands left wholly uncultivated, the result of a bad year, and increase in the area of occupation. There is also an increase, notwithstanding the season, of Rupees 43,701 in the Actual cultivation. The net result of the Settlement is an increase of Rupees 79,059, or Rupees 69,860 if we deduct the increase of Rupees 9,199 under the head of Miscellaneous.

i. The increase of Rupees 34,291 in Rents for one year is particularized below :—

45 Villages converted from Rents for more than one year to Rents for one year.	RS.
5 Do. do. from Amani, to Rents for one year.....	32,725
2 Do. do. from Shrotriem to Rents for one year.....	1,130
Excess collected from Rents of one year.....	900
52 Total...	640
	35,395
<i>Deduct</i>	
1 Village converted from Rents of one to more than one year.....	500
Decrease in Villages rented for one year.....	604
	1,104
Net Increase...	34,291

ii. The decrease of Rupees 31,230 in Rents for more than one year, is detailed in the following Statement :—

45 Villages converted from Rents for more than one year, to Rents for one year...	RS.
<i>Deduct</i>	31,790
1 Village converted from Rents for one to more than one year.....	560
Net Decrease...	31,230

iii. A glance at the annexed Statement will explain the increase of Rupees 4,903 under the head of Shrotriems :—

9 Sarva Inam villages on which quit-rent was imposed converted to Shrotriems.	RS.
16 Villages converted from Ryotwar to Shrotriems.....	895
Additional quit-rent imposed on Jodi.....	941
Total...	4,139
<i>Deduct</i>	
2 Villages converted from Shrotriems to Government, and Rents for one year...	923
Quit-rent not agreed, and reduced Jodi	26
Shrotriem Inams converted to Ryotwar Inams.....	123
Total...	1,072
Remainder...	4,903

iv. The increase of Rupees 9,199 under the head of Miscellaneous, as detailed in Statement No. 9, is due to the collections in the year under report on account of concealed cultivation, interest on the Land Revenue, Revenue fines, and the quit-rent fixed on the Inam and Kandrigas, &c., not included in the demand, having been in excess over the last year.

5 Villages converted from Amani to one year's rent, 892
Deduct excess of produce..... 111

v. The decrease of Rupees 781 in the item of Amani is detailed in the margin.

13. SUNDRY SOURCES OF REVENUE.—The Sundry Sources of Revenue are given below in comparison with Fasli 1271 :—

Sources.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Sayer	919	.....	.....	919
2. Forest Revenue.....	.....	556	556	...
3. Abkari	55,651	56,486	835	...
4. Miscellaneous	463	.....	.....	463
5. Income Tax	1,07,457	74,617	.....	32,840
6. Moturpha	5,773	2	.....	5,771
7. Sea Customs	465	780	315	...
8. Salt	9,32,717	11,89,186	2,56,469	...
9. Stamps	84,261	44,558	.....	39,703
Total...	11,87,706	13,66,185	2,58,175	79,696
Net Increase...			1,78,479	...

1st. The entire decrease under the head of Sayer is in consequence of this item having been included in the Forest Revenue under paragraph 7 of the Board's Proceedings, No. 3,635, of the 19th June last.

2nd. The increase of Rupees 556, under the head of Forest, will be accounted for by the preceding clause.

3rd. The increase of Rupees 835, under the head of Abkari, is especially owing to higher offers having been received in the year under report for the Abkari farms in the Ongole Taluk and Podile division, than in the preceding year.

4th. The decrease of Rupees 463, under the head of Miscellaneous, is in consequence of this item having been included in the Miscellaneous Land Revenue in accordance with the orders of Accountant General, under date the 17th April 1862, Circular No. 109.

5th. The decrease under the head of Income Tax amounts to Rupees 32,840, resulting from the abolition of two per cent. under the provisions of Act XVI of 1862. I subjoin a Talukwar Statement showing how this decrease has been arrived at :—

No.	Names of Taluks and the Class.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
2	Nellore.....	17,920 6 4	12,892 2 1	.....	5,028 4 3
3	{ Ongole.....	22,244 7 9	15,605 11 2	.....	.....
	{ Kandukura.....	5,077 3 9	2,847 6 0	.....	.....
	Total...	27,321 11 6	18,453 1 2	.....	8,868 10 4
4	{ Guduru.....	7,013 14 8	4,485 3 2	.....	.....
	{ Atmakuru.....	7,545 15 6	4,554 14 0	.....	.....
	{ Kavali.....	4,658 5 4	2,690 4 6	.....	.....
	Total...	19,218 3 6	11,730 5 8	.....	7,487 13 10
5	{ Rapuru.....	3,907 11 4	1,912 3 3	.....	.....
	{ Udayagiri.....	3,168 15 1	1,551 13 6	.....	.....
	{ Kanigiri.....	3,485 11 3	1,122 8 3	.....	.....
	Total...	10,562 5 8	4,586 9 0	.....	5,975 12 8
	Total...	75,022 11 0	47,662 1 11	.....	27,360 9 1
	<i>Divisions.</i>				
1	Venkatagiri.....	15,533 7 1	13,659 13 8	.....	1,873 9 5
2	Poluru.....	1,766 8 0	900 13 9	.....	865 10 3
3	Podile.....	753 4 0	282 2 6	.....	471 1 6
4	Darsi.....	2,582 10 6	939 12 9	.....	1,642 13 9
	Total...	20,635 13 7	15,782 10 8	.....	4,853 2 11
	Huzur.....	95,658 8 7	63,444 12 7	.....	32,213 12 0
	Total...	11,797 10 11	11,172 3 8	.....	625 7 3
	Total...	1,07,456 3 6	74,617 0 3	.....	32,839 3 3

6th. The decrease of Rupees 5,771, under the head of Moturpha, is attributable to the abolition of this tax under Act XVIII of 1860, and the sum of Rupees 2 shown in the above Statement appertains to former Faslis, which stood in arrear under Extra Revenue, and was collected in the year under review.

7th. There is an increase of Rupees 315 in the item of Sea Customs. Our Foreign trade is slight. But I am glad to notice shipments of oil seeds to America, and whether as regards Foreign or coasting that our trade will increase, as roads are made to the ports, I need not go out of my way to prove.

ii. As regards general value of exports and imports, there is an increase of a lac on the former, and a lac and a half on the latter, the rise in exports being in Saltpetre, Indigo, &c. Cotton fell off. High prices took it by land.

iii. The drift wood sold for Rupees 1,738. It has risen to two and three thousand Rupees, but that was chiefly owing to suspension of sales in the years immediately preceding.

8th. The increase under the head of Salt amounts to Rupees 2,56,469.

i. Our manufacture was 9½ lacs of maunds, of which only a third was manufactured in the proper season. On this subject I have, however, already addressed* the Board, and I will not therefore refer to it further in this general Report. I will only add on this point that the operations of the Department in meeting the total demand as regards quantity, if not quality, were satisfactory.

ii. And the payments for manufacture having been made with a regularity that reflects credit on the Deputy Collector, if punctuality could meet the difficulty of rates too low, I have no doubt we could get our salt grown at the proper season.

iii. The salt received into store, including gain by measurement, was 10½ lacs. We had 15 lacs already in store, and deducting sales and wastage leaves us 17½ lacs in hand at the end of the year.

iv. During the year the increase in the quantity of salt sold amounts to nearly 2 lacs of maunds, and upwards of ¾ths of a lac on the most favorable year previously, facts which fully support the conclusions arrived at last year, and show that with salt we have a revenue capable of expansion to the extent of improvement of our means of communication.

v. But much has still to be done in this Department; and the preventive service being transferred to the Police is a step in the right direction; the introduction of weighment at the commencement of the current Fasli is another.

vi. The item of wastage continues to show the care bestowed on the Department by Cumili Narayanasami, the Deputy Collector. Six years ago it was 8 per cent., it then rose to 15 per cent.; it is now 1 per cent.

vii. And taking the gratifying increase of 2½ lacs in the revenue, nearly the whole of which is on the inland trade, and comparing the total cost of the establishment and manufacture, with the sale proceeds for this and last year, we have a clear revenue of 10,88,000 Rupees this year, against 8,37,000 last year, and in this year a revenue of nearly 12 lacs collected at a cost of 8 per cent.

9th. The decrease of Rupees 39,703 in the item of Stamps is attributable to the sale of the Stamps in the current year being less than in the preceding year, which was to be expected. It shows an increase of Rupees 2,848 on the Fasli 1270.

14. LAND AND SUNDRY ITEMS OF REVENUE.—The Abstract Statement subjoined will show tabulated in one general Statement the demand on land and sundry items particularized in enclosure A. Statement No. 10.

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Peshkash.....	4,35,661	4,35,661	.....	.....
Shrotriems.....	68,197	72,903	4,716	.....
Amarams.....	2,226	3,354	128	.....
Kattubadies.....	327	386	59	.....
Total...	71,740	76,643	4,903	.....
Ryotwar.....	13,79,667	14,42,364	62,677	.....
Rents for more than one year.....	38,170	4,940	.....	31,230
One year's rent.....	11,935	46,226	34,291	.....
Amani.....	1,337	556	.....	781
Miscellaneous.....	11,835	21,034	9,199	.....
Total Land Revenue...	19,48,365	20,27,424	1,11,070	32,011
Sayer.....	919	.....	.....	919
Forest Revenue.....	.....	556	556	.....
Abkari.....	55,651	56,486	835	.....
Miscellaneous.....	463	.....	.....	463
Total...	20,05,398	20,84,466	1,12,461	33,393
Income Tax.....	1,07,457	74,617	.....	32,840
Moturpha.....	5,773	2	.....	5,771
Sea Customs.....	465	780	315	.....
Salt.....	9,32,717	11,89,186	2,56,469	.....
Stamps.....	84,261	44,558	.....	39,703
Total...	11,30,673	13,09,143	2,56,784	78,314
Grand Total...	31,36,071	33,93,609	3,69,245	1,11,707
Net Increase...			2,57,538	.....

15. DEMAND, COLLECTION, AND BALANCE FOR THE CURRENT FASLI.—The annexed Abstract will show the total Demand, Collection, and Balance for the current year, the particulars of which are exhibited in Statement No. 11.

Items.	Demand of Fasli 1772.	Collections.			Balance.
		Up to the end of June.	Up to the end of August.	Total.	
	RS.	RS.	RS.	RS.	RS.
Land Revenue.....	20,27,424	18,84,238	1,25,231	20,09,469	17,955
Sundry Sources.....	13,66,185	13,52,906	9,418	13,62,324	3,861
Total...	33,93,609	32,37,144	1,34,649	33,71,793	21,816
Per centage...					RS. A. P. 0 10 0

2nd. From the subjoined figures, the Board will see the amounts of balance outstanding on the current demand up to the end of each year for the last 10 years and up to the date of the Settlement Report of each year.

Year.	Adjusted Demand.	Balance remaining up to the end of Fasli.	Balance remaining up to the date of Jamabandi Report.
	RS.	RS.	RS.
1853-54	13,53,245	1,30,098	66,913
1854-55	22,36,811	2,07,447	1,07,194
1855-56	24,68,614	3,03,313	84,264
1856-57	25,03,575	2,24,044	60,087
1857-58	22,15,933	2,50,066	43,218
1858-59	25,80,481	1,66,794	55,580
1859-60	26,65,009	1,10,609	44,069
* { 1860-61	28,40,158	2,78,537	30,219
1861-62	30,28,614	1,77,068	29,034
1862-63	33,18,992	1,47,587	18,608

* Excluding Income Tax.

With the exception of Income Tax, the balance outstanding for Fasli 1272 amounts to Rupees 18,608, or nine Annas in the 100 Rupees, which is creditable to the District, whilst the whole Statement shows a progressive and gratifying improvement.

3rd. The balance of Rupees 809 against the Mutyalapadu Zemindar, and Rupees 589 against the Paligar of Gangulawar will be soon realized. Under the head of Ryotwar there is a balance of Rupees 9,806 which is Rupees 0-11-0 per cent. on the total demand. The balance in the rents for one year amount to Rupees 1,582, for the recovery of which measures have been taken. The sum of Rupees 4,788 is outstanding for Fasli under notice against Shrotriems, and deducting therefrom the sum of Rupees 704-11-5 recommended for reduction in the Jodi, in paragraph 15 of the Shrotriems' Report, dated 17th instant, the remaining balance will be duly inquired into as soon as practicable and the result reported to the Board. The balance under the head of Miscellaneous amount to Rupees 381, for the speedy collection of which measures will be taken. There is a balance of Rupees 653 in the item of Abkari which with the exception of Rupees 190-9-2 in the Atmakuru Taluk will be soon realized.

The balance of Rupees 190-9-2 under this head is explained below :—

The Abkari Farm of Atmakuru Taluk was first bid for by one Medanulu Subba Reddi for Rupees 5,300 per annum for five years from Fasli 1271, and as he failed to fulfil the terms, the Farm was re-sold in July to the marginal* individuals for Rupees 3,200 per annum, and July 1862, it being under Amani from 1st up to 27th idem. The renters having first discharged in full the amount due from July up to the end of the year, then claimed remission for the 27 days during which the Farm had not been in their possession. The result of the inquiry ordered showed this claim to be well-founded and that Rupees 233-8-10 should be remitted to the renters; and I have therefore directed the adjustment thereof by remitting to the renters the said sum on the instalments of Fasli 1272 less the sum of Rupees 42-15-6 net collections on the Farm during the period it was under Amani, or Rupees 190-9-4, which has been ac-

* 1 Yuppalsetti Viraragu.
1 Palagani Viraragava Reddi.

put in the possession of the renters on the 28th

	RS.	A.	P.
Amount of Rent..	3,200	0	0
Instalment of July..	266	10	8
Do. from 1st to 27th do.	233	8	10
Collection under Amani management..	233	0	8
Deduct charges of the Establishment, &c..	195	10	2
Remainder..	42	15	6
Loss in the instalment under Amani management..	190	9	4

cordingly carried out, and for the remission of Rupees 190-9-4 I request sanction. And finally the balance under the head of Income Tax amounts nominally to Rupees 3,264; but of this amount a sum of Rupees 55-11 was remitted with reference to the Board's orders under date the 10th August 1863, No. 4,978. Further remissions will be made the subject of a separate Report. And for the collection of the remainder the requisite steps will be taken.

16. DEMAND, COLLECTION, AND BALANCE OF ARREARS.—The Abstract Statement annexed will show the Demand, Collection, and Balance of arrears, the particulars of which are given in Statement No. 13.

Items.	Balance outstanding at the end of Fasli 1271.	Collections.			Collections in the months of July and August 1863.			Total Collections.			Balance outstanding at the close of August 1863.		
		Collections to the close of Fasli 1272.			Collections in the months of July and August 1863.			Total Collections.			Balance outstanding at the close of August 1863.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Peshkush.....	57,504	26,015	1,01,539	6,474	3,386	989	2,415	1,98,355	6,473	15,430	339	22,243	2,90,599
Shrotriems.....													
Ryotwar.....													
Rents for more than one year.													
Rents for one year.....													
Division of produce.....													
Miscellaneous.....													
Total..													
Abkari.....													
Income Tax													
Moturpha.....													
Total..													
Grand Total...													

Per centage.....

The total balance now outstanding it will be seen amounts to Rupees 17,960-3-5 which is again some eight or nine Annas in the 100 Rupees on the total Revenue of last year.

Of the total balance of Rupees 28,100-2-3 due at the close of Fasli 1270 as per my last Report, Rupees 3,570-7-4 were entered as recoverable, Rupees 7,214-10-2 doubtful, and Rupees 17,315-0-9 irrecoverable, and sanction was duly accorded to write off the irrecoverable balance. Out of the recoverable balance, Rupees 2,020-0-7 have been collected and Rupees 1,550-6-9 still outstanding. Of Rupees 7,214-10-2 entered last year as doubtful, Rupees 279-13-10 have been collected, leaving a balance of Rupees 6,934-12-4. And deducting from Rupees 28,100-2-3 the collections above enumerated and the remission of irrecoverable balance, there is a balance on last year's arrears of Rupees 8,485-3-1 still out-standing, almost the whole of which is due on the Shrotriems. The balance is Rupees 7,959-8-11, the same item in Statement No. 2 submitted with Shrotriems' Report dated 17th instant, being shown as a balance of Rupees 8,713-4-7 because only shown up to the end of June, whilst Rupees 408-3-6 have been collected in the months of July and August; and I may further mention the real balance being Rupees 8,305-1-1 as detailed in the margin, though in the Statement above referred to, only a balance of Rupees 7,959-8-11 is shown in reference to the Demand, Collection and Balance Statement of

arrears not including the arrears of Russums.

17. RECOMMENDATION IN REGARD TO THE IRRECOVERABLE ARREARS FOR REMISSION.—The subjoined Statement shows in a Tabular form the recommendations I do myself the honor to submit as regards the arrears now out-standing.

Items.	Balance out-standing at the close of August 1863.			Recoverable.			Irrecoverable.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Peshkush.....	0	0	0	0	0	0	0	0	0
Shrotriems.....	7,959	8	11	1,482	15	2	6,476	9	9
Ryotwar.....	5,328	9	6	1,349	12	1	3,978	13	5
Rents for more than one year.....	995	14	3	995	14	3	0	0	0
Rents for one year.....	7	4	0	7	4	0	0	0	0
Miscellaneous.....	7	10	0	7	10	0	0	0	0
Total...	14,298	14	8	3,843	7	6	10,455	7	2
Abkari.....	2,310	5	5	202	3	5	2,108	2	0
Income Tax.....	1,328	9	2	1,328	9	2	0	0	0
Moturphah.....	22	6	2	16	7	0	5	15	2
Total...	3,661	4	9	1,547	3	7	2,114	1	2
Grand Total...	17,960	3	5	5,390	11	1	12,569	8	4

2nd. The total sum to be disposed of is not large, and deducting from Rupees 17,960, the sum of Rupees 5,390 which must be entered as recoverable, leaves Rupees 12,569, the balance considered irrecoverable.

	RS.	A.	P.
*Ayina.....	6426	3	10
Stalakarnams Russums.....	215	15	0
Urtawar.....	104	10	3
Total...	6746	13	1

3rd. Rupees 6,476-9-9 due on Shrotriems and detailed in the Shrotriems' Report of 17th instant with the items noted in the margin* making Rupees 6,747 in all, I recommend to be written off for the reasons there given.

1st. There is also a balance* of Rupees 52-4-9 for Fasli 1271 in the Shrotriems of Vógurupádu to be restored to the Shrotriems under the orders of the Government, dated 24th December 1859, when the current Lease expired as explained in paragraph 17 of the Settlement Report of Fasli 1270 and 7 in the Settlement Report of Fasli 1271; which I also recommend for remission, and had better here observe includes Russums. And excluding Russums we get Rupees 50-5-11, which, added to Rupees 6,426-3-10 as detailed in the margin of the 3rd clause, gives the total amount of arrears to be written off under this head, viz., Rupees 6,476-9-9 as shown in the Statement.

2nd. Ryotwar.—The following Statement will exhibit in detail the balance found to be irrecoverable under the head of Ryotwar, and this balance of Rupees 6,092-14-7 I recommend to be remitted:—

Faslis.	Ryotwar.		Stalakarnams.						Total.		Abkari.			Moturpha.			Total.		
			Ryotwar.			Shrotriems													
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
1265.	0	0	0	0	0	0	30	9	2	30	9	2	0	0	0	0	0	0	
1266.	0	0	0	0	0	0	38	8	0	38	8	0	0	0	0	0	8	0	
1267.	0	0	0	0	0	0	28	12	4	28	12	4	0	0	0	0	0	0	
1268.	7	0	0	0	0	0	20	10	0	27	10	0	0	0	0	0	0	0	
1269.	92	4	9	0	0	0	31	1	0	123	5	9	0	0	0	0	0	0	
1270.	267	3	10	0	0	0	36	8	8	303	12	6	0	0	0	5	7	2	
1271.	3,304	2	0	90	5	0	31	12	8	3,426	3	8	2,108	2	0	0	0	0	
Total...	3,670	10	7	90	5	0	217	13	10	3,978	13	5	2,108	2	0	5	15	2	

	RS.	A.	P.
Death.....	10	7	7
Absconded.....	25	15	9
Poverty.....	180	7	8
Other reasons.....	5,875	15	7
Total...	6,092	14	7

The balance of Rupees 6,092-14-7 shown in the above Statement is entered as irrecoverable on the grounds stated in the margin and the first three items need no remark. The balance under the head of "Other reasons" I will explain in detail.

i. The amount of balance on account of boundary disputes for Fasli 1271 is Rupees 425-7-4. The prevalence of these disputes, their disappearance under demarcation and Survey operations, and the irregularities under which these arrears have hitherto found their way into the Accounts, I have already detailed in previous Reports. I will not refer to them further here on this their last appearance I hope.

ii. The balance of Rupees 615-1-1 against the Khandrigas as noted below is matter more requiring detail and due in large part for Fasli 1271 on the first seven Khandrigas which I beg to state were reported to have been permanently resumed, and the balance recommended to be written off in clause 2nd, paragraph 18 of the last Settlement Report. And this being the explanation for so much of the said irrecoverable arrears I have further to state that the last three Khandrigas have been permanently resumed this year in consequence of the owners having

failed to discharge their arrears due up to Fasli 1271; and the arrears on these three Khandrigas, being Rupees 326, I recommend the total arrears of Rupees 615-1-1 above alluded to, to be written off.

No.	Names of Villages.	Khandrigas.	Arrears.		
			RS.	A.	P.
1	Penubarti.....	Inagaluruvvari Khandriga.....	50	0	0
2	Ipuru.....	Tirumushivari Khandriga.....	25	13	6
3	Guduru.....	Kottapalli Nagambhotta Khandriga.....	38	8	0
4	Talamanchi.....	Tekumallavari Khandriga.....	16	6	0
5	Dampur.....	Bhuvanapallivari Khandriga.....	71	10	6
6	Varini.....	Nallarivari Khandriga.....	69	4	10
7	Duttaluru.....	Zangavari Khandriga.....	16	0	0
8	Purini.....	Sirobhatshanamvari Khandriga.....	118	9	3
9	Bodduvaripalem.....	Sarvabhotlavari Khandriga.....	47	2	9
10	Mahanimadapuram.....	Bhuvanapallivari Khandriga.....	161	10	3
			615	1	1

	RS.	A.	P.
Do on Inams permanently resumed.....	163	7	9
Do usually remitted.....	37	3	3
Do, on Kattabadi Inams.....	51	6	1
Do, on Inams rendered unfit for cultivation.....	3	6	1
Total..	255	7	2

iii. Rupees 255-7-2 is the amount due on Inams uncultivated, the details of which are given in the margin, and I recommend the remission of the said arrears which consist, 1st, of Rupees 163-7-9 on Inams permanently resumed, Rupees 37 and 51 usual remissions, and Rupees 3-6-1, on Inams rendered unfit for cultivation.

iv. Rupees 518-12-7 is the Assessment on lands taken up by Village servants in place of their Inams rendered unfit for cultivation or taken up for public purposes and referred to for the current year in disposing of other particulars under this head at the close of para. 9.

v. The small balance of Rupees 25-13-11 on account of Pullari is the usual remission to certain classes.

vi. The items in the Statement below again show a total balance of Rupees 4,005-5-6. The first is Assessment on certain lands attached for arrears and for which no bidders came forward.

	RS.	A.	P.
1 Loss of Assessment for want of purchasers of lands put up for sale... ..	104	11	7
2 Lands taken up for public purposes.....	44	4	1
3 Deficiency in the recorded area of fields, &c.....	99	0	9
4 Fasaljasti.....	862	2	8
5 Tirvajasti.....	97	3	1
6 Tirva Kammi.....	266	2	4
7 Amount charged erroneously.....	200	6	0
Total...	1,673	14	6
8 Abkari.....	2,108	2	0
9 Moturphah.....	5	7	2
10 Stalakarnams resums on Shrotriems.....	217	13	10
Total..	4,005	5	6

The second is the Assessment on lands taken up for public purposes.

The third item is Assessment due on short measurement, where more land had been shown than was forthcoming.

The fourth is Fasaljasti amounting to Rupees 868-2-8 imposed on certain wet Inams in Kaluvaya, &c., and remitted under the orders of the Board marginally noted.

Proceedings, dated 28th July 1862, No. 4874.

The fifth is Rupees 97-3-1, Tirvajasti imposed on certain lands cultivated under private Tanks, &c., in the Sub-Division, which I remitted on appeal, and Tirvajasti imposed on the Jakkepalli Guduru Kandriga in the principal Division, and after the transmission of the last Jama-bandri Report, found not to be due.

The sixth is Rupees 266-2-4 Tirva Kammi on the difference between the wet and dry Assessment of certain lands in the Village of Padamatipalem of Nellore Taluk which on personal inspection and inquiry I found should have been assessed only at the dry rate of Assessment, as they were cultivated with dry crops on account of the Aqueduct over the Gandaveram channel having failed and similar remission for this year I may add has been recommended in clause 3 of paragraph 9 of the present Report.

The seventh item, Rupees 200-6 includes Rupees 188-10-8 the amount of Assessment on certain lands in the Sub-Division which it appears were charged twice over, and Rupees 11-11-4 belongs to the principal Division, which though falling in the previous year, were inadvertently omitted in the last Report.

vii. And having closed these items of land revenue, I now come to the Abkari Balance of Rupees 2,108-2. As noted in the margin

	RS.	A.	P.
Rapura.....	1,367	9	10
Nellore	485	5	5
Udayagiri. ..	222	2	10
Venkatagiri. ..	32	15	11
Total...	2,108	2	0

Rupees 1,367-9-10 outstanding in the accounts against one Kotagiri Venkatasawmi, who in Fasli 1271 bid the Rapuru Farm for Rupees 2,800 and deposited Rupees 466-10-8 the sixth part of his bid. He had the management of the Farm for seven months of the Fasli and paid Rupees 543-13-10, leaving a balance of Rupees 1,088-7-6 up to that period which the defaulter failed to pay. The Farm was resumed in February and kept under Amani until the end of the Fasli after which it was re-sold.*

*Board's Standing Circular, No. 2,272, dated 3rd May 1861.

Deducting the expenses attendant on Amani management, the remainder with the amount deposited by the defaulter was taken to credit. And there was still left a balance of Rupees 1,409-2-6 against him for the year, for which his property was attached. This did not fetch more than Rupees 41-8-8, leaving a further balance against the defaulter of Rupees 1,367-9-10

Nos. 5,618 and 5,882 of the 15th and 25th October 1861.

	RS.	A.	P.
Amount of Rent... ..	2,800	0	0
Amount paid by renter... ..	543	13	10
Amount collected under Amani management	362	13	6
Deposit carried to the credit... ..	466	10	8
Amount realized by sale of defaulter's property... ..	41	8	8
Total...	1,414	14	8
Remaining balance...	1,385	1	4
Of which remission is requested for.. ..	1,367	9	10
Amount to be realized on account of Amani management.. ..	17	7	6
	1,385	1	4

which, as there is no chance of its being realized, I have recommended for remission, and under the principles contained in the Board's Proceedings noted marginally, no further steps have been taken against him. The particulars of the balance are also given in the margin. And for the collection of Rupees 17-7-6 balance still due by certain parties during the time the Farm was under Amani, measures have been taken. Rupees 485-5-5 is the balance outstanding against the Nellore Renters. The Nellore Farm having been re-sold for Rupees 2,500 and made over to the renters on 23rd July 1861, this balance accrued while the Farm was under

SETTLEMENT REPORT OF

	RS.	A.	P.
Amount of Rent..	25,000	0	0
Instalment of July..	2,083	5	4
Do. from 1st to 22nd July...	1,478	7	11
Collections under Amani management....	1,751	9	11
Deduct charges of the Establishment, &c...	758	7	5
Remainder...	993	2	6
Loss in the instalment under Amani management...	485	5	5

Rupees 222-2-10 again is the balance against the present renter of the Udayagiri Farm to whom also this Farm was re-sold in Fasli 1271. According to the report of the Tahsildar, the Farm was made over to the renter on the 28th July 1861. The monthly instalment of the rent is Rupees 250 and for twenty-seven days during which the Farm was under Amani management, the remission comes to Rupees 217-11-10.

In the List of Villages published in the District Gazette of 6th July 1861, Gudigunta, a hamlet of Mangupalli was by an oversight included in the Taluk of Udayagiri, while it properly belonged to Atmakuru; at the same time it has been entered in Atmakuru Taluk also. And as the renter claimed this hamlet on the ground of its being included in Udayagiri, Rupees 36, the amount ascertained to be the Abkari of the said hamlet, is recommended to be remitted, which, together with Rupees 217-11-13 makes Rupees 222-2-10* recommended for remission. And for this remission of Rupees 36 being made a permanent reduction to the end of the lease, separate application will be made.

	RS.	A.	P.
Amount of Rent..	2,500	0	0
Instalment for July 1861..	208	5	4
Do. for 24 days of do..	161	4	2
Collections under Amani management...	225	0	4
Deduct expenses Servants, &c...	96	12	1
Remainder...	128	4	3
Balance...	32	15	11

viii. There is a balance of Rupees 5-7-2 in the item of Moturphab which I recommend to be written off, as the individuals on whom it is due have been charged with Income Tax.

xi. There is a balance of Rupees 217-13-10 in the item of Shrotriems Stalakarnams, of which a sum of Rupees 215-15-0 is included in the amount of Rupees 6,716-13-1 recommended to be written off in paragraph 14 of Shrotriems Report, and the remainder Rupees 1-14-10 which was not then included, appertains to the Stalakarnams of Vogurupadu referred to in clause 3, paragraph 17 of this Report, and I similarly recommend to be written off, making the last of the items last shown in the margin to be written off Rupees 4,005, and completing the

Amani in consequence of the original bidders having failed to abide by their bid. The monthly instalment of the Nellore Farm according to the amount for which it was re-sold was Rupees 2,083-5-4, the amount for 22 days comes to Rupees 1,478-7-11, and deducting Rupees 993-2-6 collected under the Amani management for those days, leaves the above balance of Rupees 485-5-5* which is likewise recommended for remission.

Rupees 32-15-11 is due on the Abkari Farm of the Venkatagiri Division. The Farm was first rented for five years in Fasli 1271, but in consequence of the defaulter Sarangam Chennanna having failed to abide by his bid, the Farm was re-sold on 20th July 1861. The balance having accrued during the time the Farm was under Amani as shown in the margin, it is recommended for remission.

NELLORE DISTRICT.

Fasli.	Maunds.
1265.....	28
1266.....	906
1267.....	945
1269.....	2,603
1270.....	1,452
1271.....	635
	6,585

total sum to be so disposed of according to the Fasliwar Accounts of Rupees 6,092.

7th. The marginal figures exhibit the waste of Salt of the last six Faslis and the wastage of each Division for the same period is given below.

Divisions.	Wastage recommended to be remitted.
	Maunds.
Padarti	838
Pakaig.	1,741
Iskapalli	1,589
Krishnapatnam	948
Dugarazupatnam	103
Toda	1,366
Total...	6,585

The wastage is Maunds 6,585, which falls far short of past Faslies. And I do myself the honor to request sanction to write off as "Irrecoverable," 1st, the total sum shown as irrecoverable arrears, viz., Rupees 12,569-8-4, secondly, the wastage shown in the Salt Department, viz., 6,585 Maunds.

Divisions.	Immoveable property.	Moveable property.	Total.
	RS.	RS.	RS.
Principal Division.....	1,687	3,255	4,942
Sub-Division.....	514	967	1,481
Total...	2,201	4,222	6,423

18. EXTENT TO WHICH COERCIVE PROGRESS WAS EMPLOYED IN THE COLLECTION OF REVENUE.—The value of property attached for arrears of Revenue is shown in the margin. Of the amount of Rupees 6,423, being the value

of the property immoveable and moveable, property valued at Rupees 3,032 has been sold and the proceeds realized, particulars of which are given in Enclosure A. Statement No. 13. And I wish I could believe it truly represented operations under this head. It will however be long before this is the case. And the difficulty is increased by the dislike men have to let appear the inevitable result of man's fallibility.

19. CHARGES.—Statement No. 14 shows the Collection and Charges of the year under review; an abstract thereof is given below:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Sibbandi and Sadarward.....	2,14,651	2,22,403	7,752	...
Extra Charges.....	91,082	96,191	5,109	...
Total...	3,05,733	3,18,594	12,861	...

There is a net increase of Rupees 7,752 in the item of Sibbandi and Sadarward, in spite of a decrease in certain other items as shown in the detailed Statement. The increase is especially attributable to the salary of the Collector due for May, Fasli 1271, having been disbursed in Fasli 1272, the disbursement of large salaries throughout the year under report to the Deputy Collector in charge of the Treasury and the Deputy Collector of Nayadupet, and the salary of Taluk Peons being increased from Rupees 5 to 6. Moreover charges incurred throughout the year for the Police guarding the Treasuries and newly taking charge of the Salt Department in the year under review, has also contributed to swell the increase.

The increase of Rupees 5,109 in the item of Extra Charges is owing chiefly to the refund of Income Tax of Rupees 4,000 being made in the year under Report to the Zemindar of Venkatagiri, under the orders* of the Board, and the increased payments which have had to be made for manufacture of Salt and Salt Extra Charges.

* No. 7,610, dated 20th November 1862,

And I have now only further to report, 1st, On the working of the new Accounts, 2nd, Lands acquired by public servants, and 3rd, The conduct of the public servants generally.

20. WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUK ACCOUNTS.—The Village and Taluk Accounts continue to answer, but having been formed as regards Land Revenue on the worst type of the old system in this respect they require revision.

21. LAND ACQUIRED BY PUBLIC SERVANTS.—No lands are reported to have been acquired by the public servants in the year under review.

22. REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—The conduct of the public servants of all classes has on the whole been most satisfactory. The efficient discharge of their respective duties by Mr. Elliott, the Sub-Collector, Mr. Williams, the Head Assistant Collector, and Mr. Pennington, the Assistant Collector, has been as beneficial to the District as the Government.

From Mr. Jellicoe, in charge of the Treasury, I have received the greatest assistance.

Shama Ravi, the Deputy Magistrate in charge of the Zemindari tracts, has maintained his high character.

Cumili Narayanasami, Deputy Collector in charge of the Salt Department, can point to a Revenue rising under his care by lacs.

Bar Venkat Ravi my Sheristadar has seen to the adjustment and collection of the general Revenue with the results shown in the preceding paragraph and the zeal and ability that those results display.

From my Head Clerk in the English correspondence and General Department, Mr. Plunkett, I have received the assistance that can be rendered by a young man of integrity and ability in that important appointment.

In the Principal Division the Tahsildars of Atmakuru Guduru and Nellore and in the Sub-Division, of Kandukur have to be brought with the Sheristadar of the Sub-Division to the notice of the Board for their good conduct. And as regards the whole public Establishment it is I believe as a body well worthy of the commendation of the Board and Government.

(Signed) J. W. B. DYKES,

Collector.

NELLORE, 29th September 1863.

CONTENTS.

	Paras.
1. Villages at which the Settlement was made.....	2
2. Variation in the number and tenure of Villages and the number of Pattahs issued.....	3
3. Season and Sanitary state of the District.....	4
4. Prices of grain.....	5
5. Ryots' holdings.....	6
6. Actual cultivation.....	7
7. Waste charged and remitted.....	8
8. Particulars of remission.....	9
9. Particulars of Sundry Items.....	10
10. Sugar-cane, Cotton, and Indigo cultivation.....	11
11. Abstract Statement of the general result of the Land Revenue Settlement, compared with the preceding Fasli.....	12
12. Sundry sources of Revenue.....	13
13. Land and Sundry items of Revenue.....	14
14. Demand, Collection and Balance of all sources of Revenue.....	15
15. Do. do. do. of Arrears.....	16
16. Recommendation in regard to the irrecoverable arrears for remission... ..	17
17. Extent to which coercion was employed in the collection of Revenue... ..	18
18. Charges.....	19
19. Working of the new system of Village and Taluk Accounts.....	20
20. Lands acquired by public servants.....	21
21. Remarks on the conduct of the Subordinate Officers.....	22

SUB-COLLECTORATE.

I have the honor to submit the annual Settlement Report of the Sub-Division for Fasli 1272 accompanied by the usual Statements.

1. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—The Settlement of the Sub-Division for the Fasli under report was conducted by myself at the Villages entered in Column 5 of Statement No. 1, each Taluk within its own limits.

2. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES AND REMARKS ON PATAHs.—The number of Villages remains the same as in last year, and the tenures under which they are held are also identical except in the following instances. In the Kanigiri Taluk 20 Villages were hitherto nominally called Shrotriems but were actually settled on the Ryotwar principles and included with the number of Ryotwar Villages. Of the above, 16 Villages have been enfranchised, and charged with Quit-rent by the Inam Commissioner. These 16 Villages have now been excluded from Ryotwar and entered under the head of Shrotriem Villages, the number of which was still further increased by the addition of two Villages which were before Surva Inam or rent free Villages, but have now been subjected to Quit-rent. Thus a decrease of 16 Villages under the head of Ryotwar and of two 2 in Surva Inam Villages and a corresponding increase of 18 in Shrotriem Villages are observable.

Vide letter from Sub-Collector, to Collector, dated 8th April 1863, No. 43.
From do. to do. 3rd June 1863, No. 23.
From Collector, dated 9th June 1863, No. 92.

The number of Land Revenue Pattahs this year is 21,544, exhibiting an increase of 515 above last year, which is chiefly attributable to the issue of new Pattahs in consequence of the occupation of fresh land. The particulars of old and renewed Pattahs are shewn at the bottom of Statement No. 1.

3. SEASON AND SANITARY STATE.—The season of Fasli 1272 was less favorable than that of the preceding year. The fall of rain in the

Months:	Kandukur.	Ongole.	Kanigiri.
April.....	2 0 0	.. 6 6½	1 4 0
May.....	.. ..	.. ..	.. ..
June.....	3 2 2	3 8 7½	.. ..
July.....	0 6 3	0 3 5	.. ..
August.....	2 4 5	2 1 5	.. ..
September.....	7 1 6	4 6 4	8 6 7
Total..	15 4 6	11 6 8	10 0 7
October.....	23 8 8	7 1 4½	7 8 2
November.....	1 3 5	0 5 0	.. ..
December.....	.. 4 3	1 3 5	.. ..
January.....	.. ..	.. ..	.. ..
February.....	.. ..	.. ..	.. ..
March.....	.. ..	.. ..	.. ..
Total...	24 6 6	8 9 9½	7 8 2
	40 1 2	20 6 7½	17 8 9

month of June enabled the Ryots to raise Sajja crops on garden and dry lands, but from the insufficiency of rain in July, the said crops on dry lands withered away, while those on Garden lands which are dependent on well irrigation, grew well. Of the other early dry crops sown in the month of August, "Mudaru Jonna" was injured by insect and "Arugu" and other crops yielded only a moderate out-turn from the deficiency of rain at the early part of their sowing. The fall of rain in the month of October was only partial, consequently most of the Tanks did not receive more than $\frac{1}{4}$ or $\frac{1}{2}$ supply of water, by which wet cultivation was much impeded and was generally unprofitable.

The Sanitary condition has not been good. Fever and Cholera appeared to some extent, but Small-pox, was severe and attended with much fatality. There has also been a good deal of murrain amongst Cattle, and the loss thereby in some Villages was very great,

4. PRICES OF GRAIN.—Prices are generally higher than in the preceding year, which may be chiefly ascribed to the unfavorable character of the season. The submission of Statement No. II has been discontinued with reference to the order of the Board contained in paragraph 4 of their Circular No. LXIX, dated 19th June 1863.

5. RYOTS' HOLDINGS.—Enclosure B to Statement No. 3 shows that the ryots' holdings, which were acres 2,56,099 assessed at Rupees 4,66,469 at the beginning of the Fasli, have risen during the Fasli to acres 2,63,185, assessed at Rupees 4,81,249. This is owing to the Ryots having taken up fresh land in expectation of a favorable season and to the high prices of Grain.

6. ACTUAL CULTIVATION.—The assessment of lands cultivated during the year under review is Rupees 4,23,661 inclusive of Fasaljasi and Teerwajasti and shows a falling off of Rupees 12,895 as shown in Enclosure A to Statement No. 3. This unfavorable result is wholly due to the unpropitious character of the season.

7. WASTE CHARGED AND REMITTED.—The marginal statement exhibits the amount of waste remitted and charged during the Fasli both for entire and portions of fields. The assessment of waste remitted under the head of wet is Rupees 30,851, shewing a very considerable increase above the sum remitted in the preceding Fasli. This is also attributable to the unfavorable character of the season and the deficient supply of water in the Tanks as already observed. All claims for remission under this head were strictly inquired into, and it was only in such cases where it was satisfactorily proved that the lands had been left waste from circumstances over which Ryots had no control, that remission was allowed. The small amount of garden waste was also remitted from the same cause for lands dependent on Tank irrigation.

Items.	Waste remitted.			Waste charged.		
	Extent	Assessment.		Extent	Assessment.	
		RS.	A. P.		RS.	A. P.
Wet...	5,025	30,851	0 11	362	2,295	2 2
Dry...				22,370	28,335	15 11
Garden...	7	42	9 11	401	2,018	9 4
Total...	5,032	30,893	10 10	24,133	32,679	11 5

The amount of dry waste charged* would appear to be considerable. The largest portion of this sum is the assessment upon waste lands purposely retained by the Ryots for pasturage. The charge on account of wet and garden waste was in consequence of the neglect of the Ryots to cultivate.

8. PARTICULARS OF REMISSION.—It will be seen from Statement No. 4 that a remission of Rupees 3,233 was granted for shavy or withered crops. This is owing to the badness of the season. There was no such remission in the preceding year as it was not called for, from the favorable character of that season. The Cowle Remissions exhibit a decrease of Rupees 602, which is ascribable to some of the lands held under progressive Cowls having paid a higher rate this year, while others having run their time were subjected to full Assessment. The six* items of remissions marginally shown are those granted in the Kanigiri Taluk as observed in paragraph 8 of the Settlement Report for Fasli 1271.

- * 1 Trijaye.
- 2 Chantayi.
- 3 Dasabundam.
- 4 Kattugutta.
- 5 Pymatsh Cami.
- 6 Shrotriem Reyayet.

The decrease under the head of Shrotriem Reyayet amounting to Rupees 338, is attributable to no such Reyayet having been allowed as before on the 16 Shrotriems which were enfranchised by the Inam Commissioner as stated in paragraph 2 of this Report. The variations in the other items of remissions in Statement No. 4 being small, do not call for any particular remark.

In paragraph 15 of their Miscellaneous Circular No. LXIX of the 19th June last, the Board directed the exclusion from the Accounts of the permanent remission in the old survey rates. These remissions exist as shown above in the Kanigiri Taluk. But as the Jamabandi accounts of the Taluk had been received in the usual manner previous to the receipt at this Office, of the Circular in question, and as there existed some doubts in the way of carrying out this order at once without obtaining further instructions on some points connected with the

subject in question which would occupy some time, the accounts for this year have been drawn up similarly to the course pursued in Fasli 1271 as suggested in the marginal communication.

A separate detailed Report regarding these remissions will be forwarded for submission to the Board.

9. PARTICULARS OF SUNDRY ITEMS.—The increase in the Inam Bedigas is the result of Quit-rent fixed by the Inam Commissioner upon Inams in Shrotriem Villages which has been included under this head, while the same in Cattubadies is attributable to no waste having been remitted this year. The decrease of Rupees 1,245 in the item of Pullery is the amount of Pullery remitted on lands brought under occupation this year at the ordinary rates of assessment. The falling off of Rupees 96 under the head of Nilavari, or tax for using water and Teerwajasti on Inams is the result of a less extent of dry Inam having been brought under wet cultivation this year, with the assistance of water from the Government Reservoirs owing to the deficient supply in them.

There is no entry for this year under the head of Sundry small Farms as the tax on Fishermen's nets has been abolished by the Board's order which was fully carried out this year. The falling off, in the Russums of Stalakarnams, is in proportion to the decrease in cultivation from the unfavorable character of the season. The other items do not call for any explanation.

10. CULTIVATION OF SUGAR-CANE, COTTON, AND INDIGO.—The culture of Sugar-cane is carried on to a very small extent in the Sub-division, and is confined to the Kanigiri Taluk as stated in paragraph 10 of the Settlement Report for Fasli 1271. The increase in the cultivation of Cotton and Indigo to the extent shown in the

	Fasli 1271.	Fasli 1272.	Increase.	
Cotton..	4,721	6,068	1,347	margin is, with regard to the former, the result
Indigo..	10,901	1,4587	3,686	of the considerable rise in its price, and with
				regard to the latter, the result of a belief on the
				part of the cultivators that the same high price would obtain this year as in the preceding year,
				which however has not turned out to be the case.

SETTLEMENT REPORT OF

11. LAND AND SUNDRY SOURCES OF REVENUE COMPARED WITH LAST YEAR.—The Abstract below gives the general result of the Land and Sundry Sources of Revenue as compared with those of the preceding year:—

Items.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Permanently settled	7,700	0 0	7,700	0 0	...	...	...	...
Not permanently settled								
Quit-rent on Shrotriems and Inams with Meras	15,329	9 11	17,480	10 6	2,151	0 7	...	...
Rents for more than one year...	460	0 0	460	0 0	...	...	...	...
Rents for one year.....	...	...	...	...	...	...	...	...
Ryotwar including Russums...	5,17,549	5 2	5,01,422	9 4	...	...	16,126	11 10
Amani or Division of produce.	...	...	...	...	...	...	...	...
Total...	5,33,338	15 1	5,19,363	3 10	2,151	0 7	16,126	11 10
Total Land Revenue...	5,41,038	15 1	5,27,063	3 10	2,151	0 7	16,126	11 10
Abkari	8,920	0 0	10,733	0 0	1,813	0 0	...	...
Moturpha	2,643	2 9	...	...	...	...	2,643	2 9
Total...	11,563	2 9	10,733	0 0	1,813	0 0	2,643	2 9
Total Revenue...	5,52,602	1 10	5,37,796	3 10	3,964	0 7	18,769	14 7

The increase in the Quit-rent of Shrotriems is owing to the amount imposed by the Inam Commissioner on these Shrotriems in addition to the usual Jodi, while the decrease in Ryotwar is the result of an unfavorable season. The increase in Abkari has arisen from increased competition when the Ongole Taluk Farm was sold at public auction this year.

There is no entry for Moturpha this year as the tax has been abolished.

12. "SEVOY JAMA."—Statement No. 9 shows the particulars of Sevoy Jama. A decrease of Rupees 2,976 is observable under this head when contrasted with the preceding year. The cause of this decrease is, that no collection of the Quit-Rent was credited to this head in this year as in preceding year or Fasli 1271.

13. DEMAND, COLLECTION, AND BALANCE OF CURRENT REVENUE.—The annexed Statement exhibits the Demand, Collection, and Balance of Current Revenue.

Items.	Demand for Fasli 1272.		Collection within the Fasli.		Balance.		Subsequent Collections up to the end of July.		Balance.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue.....	5,27,063	3 10	5,17,078	0 11	9,985	2 11	4,372	7 0	5,612	11 11
Sundry Sources of Revenue.....	10,733	0 0	9,883	2 0	849	14 0	702	8 10	147	5 2
Extra Revenue.....	829	2 2	770	0 10	59	1 4	...	...	59	1 4
Interest.....	16	2 10	16	2 10	...	...	...	...	...	...
Total...	5,38,641	8 10	5,27,747	6 7	10,894	2 3	5,074	15 10	5,819	2 5
Road Fund.....	905	6 10	854	14 11	50	7 11	19	0 10	31	7 1
Total...	5,39,546	15 8	5,28,602	5 6	10,944	10 2	5,094	0 8	5,850	9 6

It will be observed from the above Statement that the balance of Land Revenue outstanding on the 31st July is Rupees 5,612-11-11 bearing a percentage of Rupees 1-1-0 upon the Demand. Some portion of this balance has since been collected, and requisite orders will be issued for the speedy realization of the remainder.

14. DEMAND, COLLECTION, AND BALANCE OF ARREARS.—The subjoined is a Statement of the Demand, Collection and Balance of arrears of the preceding Faslies.

Items.	For what Fasli.	Arrears at the beginning of the Fasli.	Amount collected and remitted within the Fasli.	Balance at the close of the Fasli.	Subsequent Collections up to the end of July.	Balance.	
						Recoverable	Irrecoverable.
Ryotwar.....	From Fasli 1263 to 71	RS. 13,409	RS. 12,172	RS. 1,236	RS. 10	RS. 595	RS. 631
Shrotriems.....	1265 to 71	1,775	1,729	45	12	45	11
Stalakarnam's Russums.....	1264 to 71	231	214	16	...	16	...
Do. Shrotriems.....	1265 to 71	29	29	...	...	...	...
Moturpha and Sundry small Farms.	1264 to 70	143	127	16	...	16	...
Dowle Izafa on Land Revenue..	1262 to 70	40	33	6	...	6	...
Do. Moturpha.....	1267	2	2	...	...	...	...
Interest on Land Revenue.....	1264 and 1265	69	65	4	...	4	...
Do. on Shrotriems.....	1264 to 1269	65	15	50	...	...	...
Do. on Abkari.....	1264 and 1266	1	1	...	...	...	...
Abkari Revenue.....	1271	1,356	1,356	...	...	...	...
Double Shist.....	1267	98	98	...	...	...	...
Road Fund.....	1267 to 1271	139	74	65	...	...	...
Rents for one year.....	1270	31	74	43	...	...	...
Do. for more than one year...	1271	87	87	...	...	...	...
Total...	.....	17,473	15,976	1,496	10	702	783
							1,486

It will be seen from the above Statement that the amount classed as irrecoverable, is Rupees 783-8-3.

	Rs.	A.	P.
Interests on Land Revenue.....	102	13	1
Do. on Abkari.....	1	7	2
	104	4	3

Of this a sum of Rupees 104-4-3, as shown in the margin, has been recommended for remission in the Report for Fasli 1271, but no sanction has been received for this, while other sums

recommended in the same Report were ordered to be struck off the accounts. Sanction is now required for the remission of the above Rupees 783-8-3.

15. COERCIVE MEASURES EMPLOYED IN THE COLLECTION OF REVENUE.—Enclosure A to Statement No. 13 shows the extent to which coercive measures were employed in the collection of Revenue. The only Taluk where coercion was employed, was Kandukur, where the property actually sold amounted to Rupees 270, and does not appear to be large in consideration of the unfavorable character of the season.

16. WORKING OF THE NEW ACCOUNTS.—The Village and Taluk Accounts are prepared according to the new forms and are found to be working satisfactorily.

17. LANDS ACQUIRED BY PUBLIC SERVANTS.—No land had been acquired by public servants during the year under report.

18. CONDUCT OF SUBORDINATES.—The conduct of the Subordinates of the Sub-division, has been generally satisfactory. With the exception of the Tahsildar of Ongole Taluk, Knyapati Krishna Row, who is now under suspension pending the result of certain criminal charges preferred against him, and whose conduct is notoriously bad and his reign one of terror to the Ryots, and the Kanigiri Tahsildar who has but just joined, and of whom I scarcely know any thing, I have reason to be satisfied with the other Tahsildars and the Sub-Magistrates. The Kandukur Tahsildar in particular has discharged his Revenue and Magisterial duties in every respect hitherto with efficiency and zeal.

With regard to the Sub-division, Sheristadar Pallikarni Trimala Rajagopala Charri, I can only repeat what has been already said in his praise. I have found him very intelligent, very industrious and exceedingly careful in the discharge of his duties, and it is with very great pleasure I bring his energy and capabilities so prominently to notice, and trust it may be the means of obtaining him promotion, which he is fully entitled to.

(Signed) E. F. ELIOTT, Sub-Collector.

(True Copy.)

(Signed) J. W. B. DYKES, Collector.

RAMAPATAM,

7th September 1863.

SETTLEMENT REPORT

OF

CUDDAPAH.

1. I have the honor to submit the Annual Settlement Report for Fasli 1272 (1862-63) with Statements.

2. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—The Settlement was commenced by Mr. Wedderburn in the Sidhout Taluk, at its Kasha, on the 1st of December 1862, and the same was completed by the Sub-Collector, at Madanapalli, in the middle of April 1863; and the other details have been shown in the Statement noted in the margin.

As per last Fasli.		
Circular Villages.	Anna Shrotriems.	Kaum Jodi.
1,057	48	216
Variation in the Current Fasli.		
Increase.	Decrease.	Increase.
2	11	9

3. Owing to the enfranchisement and resumption of certain Shrotriems and other villages, the change as per margin has taken place in the tenure of villages during the year under review.

4. In regard to the issue of Pattahs, the principle pointed out in paragraph 7 of the Board's Circular, 23th March 1859, and in that of 16th August 1860, has been followed, as far as practicable, in Fasli under review; but there appears to be a slight increase in the number of Pattahs renewed, owing to the unavoidable necessity which arose from the non-production of some old ones requiring alterations.

	Inches.
*1862, April.....	0.27
May.....	1.29
June.....	1.17
July.....	0.93
August.....	3.06
September.....	8.35
Total.....	15.07
October.....	3.67
November.....	0.76
December.....	"
1863, January.....	"
February.....	6.95
March.....	"
Total.....	5.38
Grand Total.....	20.25

5. RAIN-FALL.—As per instructions of the Board conveyed in paragraph 2 of their Miscellaneous Circular No. LXIX of the 19th June 1863, half-yearly average falls of rain have been entered;* and on the whole the fall of rain throughout the District may be said to be about 20 inches, or two inches more than the quantity that fell in the previous Fasli.

6. STATE OF THE SEASON.—The season under report was not a very favorable one. The rain that fell in the beginning of the year, though scanty, induced the Ryots in many localities to bring their lands of dry, red, and mixed soils under the plough, and to cultivate them with early crops, such as Sajja, Arica, &c. Lands dependent on wells were also sown with different species of crops of Jonna and Korra. The subsequent heavy rains from July to October supplied water to a good many tanks and reservoirs throughout the District, which encouraged the Ryots to cultivate their fields with wet crops, such as Paddy, Raggy, &c. under those irrigation works, as well as under channels. Moreover, the miscellaneous other crops, such as Chitta Jonna, Horse-gram, Cotton, &c., were also sown in the black soil. The wet crops thrived well till November, but afterwards suffered from drought; and the utter failure of rain in the successive months proved fatal to them in some places, but mostly under the small tanks. A good fall of rain in March proved highly beneficial in some localities.

7. PRODUCE.—The yield of the different crops will be as follows:—

Dry Crops.		Wet Crops.	
		Under tanks.	Under wells.
Chitta Jonna.....	1/2	Raggy.....	1/2
Cotton.....	1/2	Lamp-oil seeds.....	1/2
Bengal gram.....	1/2	Horse gram.....	1/2
Wheat.....	1/2	Black do.	1/2
Arica.....	1/2	Sajja.....	1/2
Korra.....	1/2	Indigo.....	1/2
		Paddy.....	1/2
		Sugar-cane.....	1/2
		Indigo.....	1/2
		Gingely-oil seed.....	1/2
		Raggy.....	1/2
		Jonna.....	1/2

Deaths.			
	From common diseases.	From Cholera.	From Small-pox.
Fasli 1271.....	3,433	1,067	1,268
" 1272.....	3,743	1,170	1,126

as in the previous year, consequently there is a decrease under that head.

Destruction of Cattle.		
	Sheep and Goats.	Other Cattle.
Fasli 1271.....	21,973	4,586
" 1272.....	13,107	15,808
Decrease.....	8,866	In 10,722

No. Vaccinated, Successful, Unsuccessful.			
	No. Vaccinated.	Successful.	Unsuccessful.
Fasli 1271.....	10,977	9,473	1,504
" 1272.....	10,641	9,303	1,338
Decrease.....	236	170	166

11. STATEMENT No. 2.—This Statement has not been submitted, the same having been dispensed with by the Board in their Miscellaneous Circular No. LXIX, of the 19th June 1863. The current prices of grain, &c., when compared with those of the last five or six years appear, as particularized below, to be ruling very high, which is much felt by the lower classes. The price of grain is attributable to the greater demand for it, and deficiency of crops; and that of Indigo and Cotton to the extraordinary commission sent from Madras to purchase them.

Products.	Average of last five years.	Last Fasli.	Current Fasli.
	Rs.	Rs.	Rs.
Rice, per Garce	326	445	478
Paddy do.	173	202	240
Cholum do.	195	217	225
Raggy do.	182	193	206
Sajja do.	183	206	212
Arica do.	184	155	159
Korra do.	157	123	211
Horse gram do.	209	224	221
Green do.	283	313	405
Bengal do.	403	468	545
Red do.	231	262	246
Black do.	405	429	465
Indigo, per Candy	973	1,059	1,113
Cotton do.	75	78	170
Wheat do.	350	339	394

12. STATEMENT No. 3, *Enclosure A*.—The above high prices induced the Ryots to cultivate all sorts of cultivable land as detailed in Statement A, the assessment of which shows an increase of 81,415 Rupees over the previous Fasli.

8. SANITARY STATE OF THE DISTRICT.—The marginal Statement shows also the mortality among the people. Fever and cholera were the chief epidemics, and the increase may be attributed to these. Small-pox did not rage so much

9. The disease among cattle was very rife during the year almost throughout the District, and proved fatal to them. The sheep and goats were the only two classes that suffered partially from the effects of disease.

10. VACCINATION.—There appears to have been a slight decrease in the number of people vaccinated, but as the number of the successful and unsuccessful cases are nearly similar, the Vaccinators have apparently been well employed, and the result must be deemed satisfactory.

13. STATEMENT No. 3, *Enclosure B*.—The free occupation and relinquishment of lands by the Ryots, at their option, accounts for the net increase only of Rupees 50,178 in the assessment thereof as entered in the Statement.

14. The assessment of lands left waste from unavoidable causes has been remitted, as per

Waste remitted.		Rs.
Last Fasli..	...	79,252
Current do..	...	59,989
Decrease ..	...	19,263
Waste charged.		Rs.
Lands laid fallow through the negligence of the Ryots...	...	38,571
Lands retained for pasture ...	...	5,055
Do. taken on reduced assessment, but not cultivated..	...	607
Total ..	...	42,733

margin, by the Settlement Officers after careful inquiry. The remitted waste was very limited in regard to the dry and garden lands, but somewhat more in regard to the wet. The net decrease as compared with last Fasli is Rupees 19,263.

15. Assessment, amounting to Rupees 42,735, was charged on lands left waste by the Ryots through their negligence and from no other reasonable cause, and the particulars thereof are given marginally.

16. REMISSIONS. *Statement No. 4*.—There is an increase of Rupees 1,025 under the head of Occasional remissions granted on sufficient *bond fide* reasons; and of Rupees 760 under that of Mamul or permanent remissions; the latter excess was owing to the extensive cultivation of the several lands liable to such remissions. The deficiency in the 6th item is attributable to the enfranchisement of Anna Shrotriem villages, which were consequently transferred to another head. There has been a slight decrease of Rupees 265 in Miscellaneous items. On the whole, a net increase of Rupees 650 appears from this Statement under the head of "Remissions."

17. STATEMENT No. 5.—The crops cultivated under a few tanks having withered from deficiency of water, as noticed in paragraph 6, Remissions, as entered in the Statement No. 4, have necessarily been granted on Shavy crops; this shows an excess of Rupees 929 in Fasli under review.

18. STATEMENT No. 6.—The decrease of Rupees 143, as shown in Statement 4, under the head Cowle remissions, has resulted from the expiration of the lease of those lands let on such terms.

Cultivated Area.		Acres.
Fasli 1271.....	...	1,970
" 1272.....	...	2,176
Increase.....	...	197

19. STATEMENT No. 7.—I. The increased demand for Jaggery accounts for the small increase in the cultivation of Sugar-cane, as shown in the margin.

Cotton.		Acres.
* Fasli 1271.....	...	31,803
" 1272.....	...	31,640
Increase.....	...	16,773

II. The unexpected increase in the cultivated area* of the Cotton crop is owing to the great demand, as well as to the enormous exportation of Cotton to Madras at prices highly remunerative to the Ryots.

Indigo.		Acres.
+ Fasli 1271.....	...	35,912
" 1272.....	...	40,113
Increase.....	...	4,201

III. The price of Indigo which steadily continued high for some time in the beginning of the Fasli under report, appears to have led to the extensive cultivation of that crop.

20. STATEMENT No. 8.—This Statement was dispensed with in last Fasli only owing to the abolition of Moturpha Tax.

21. SEVOY JAMA AND OTHER HEADS. *Statement No. 9*.—The variations that have occurred on the Sevoy Jama having been explained in the Remark column, the different items have been entered in conformity with the instructions of the Board of Revenue in their Miscellaneous Circular No. LXIX, of the 19th June 1863.

SETTLEMENT REPORT OF

22. GENERAL RESULTS. *Statement No. 10.*—The Anna Shrotriens villages having, from the imposition of quit-rent thereon, come under the head of "Shrotriens paying permanent Jodi," an increase of Rupees 2,905 has resulted in the second item: The extensive cultivation carried on in this Fasli, as pointed out in the remarks of the *Statement No. 3*, accounts for the excess of Rupees 81,415 under Ryotwar Revenue. The total amount of these two principal, as well as that of the other items show an increase of Rupees 1,16,655 in the Land and Sundry Sources of Revenue, but on deducting from the above amount Rupees 1,21,452, being the total decrease in the other items consisting of Income Tax (the demand of which fell short from the abolition of the 2 per cent. tax) and Stamp Revenue, &c., leaves a net decrease of Rupees 7,797 on the whole.

	Extent. Acres.	Assessment. Rs.
Fasli 1271..	7,371	34,403
" 1272..	7,640	35,953

23. The details of the cultivated acreage of waste land, granted on reduction of assessment, show an increase of 269 Acres, assessed at Rupees 1,550.

24. DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF REVENUE. *Statement No. 11.*—Of the Current demand (Rupees 22,32,100-1-8) of all sources of Revenue, Rupees 21,46,622-8-11 were collected before the expiration of the Fasli, and the subsequent collections* up to the end of September 1863, leave a balance of Rupees 19,387-5-8, or 0-14-0 per cent. on the demand. Personal inquiry will be made by the Settlement Officers during the ensuing Settlement, regarding any balance which may be reported as irrecoverable out of the said amount, and the result will duly be communicated to the Board.

	Rs.
In previous Fasli..	21,00,280
In Fasli under report ..	21,46,622
Increase..	46,333

25. COLLECTIONS.—The punctual collection consequent on the constant supervision of the Tahsildars, accounts for the increase in the realization of Revenue as per margin, which is satisfactory.

26. STATEMENT NO. 12.—In regard to the excess number of Shrotriens entered in this *Statement*, explanation has been furnished in the foregoing paragraphs 16 and 22.

27. ARREARS. *Statement No. 13.*—The outstanding balance of arrears of Revenue amounted to Rupees 1,51,363-8-8 in the beginning of Fasli 1272. Subsequent collections* (Rupees 1,34,503-4-11) reduced the amount to Rupees 16,860-3-9 at the end of September 1863.

	RS.	A.	P.
Up to 30th June 1863 including Re- mission	1,32,545	13	8
Up to 30th September	1,957	7	3
Total...	1,34,503	4	11

	Rs.
Collections of Arrears.	
Last Fasli 1271	50,148
Current Fasli 1272	1,27,755
Increase...	28,610

28. The particulars of the irrecoverable balance of several years, varying from Fasli 1265 to 1271, have been shown in the Enclosure B to *Statement No. 13*. Sanction is therefore solicited for writing off the said amount* from the accounts.

* Rupees 4,471-6-7.

29. EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED. *Enclosure A to Statement No. 13.*—Recourse was had to the coercive process in 107 cases for arrears of Revenue, amounting to Rupees 1,364. Property of the value of Rupees 1,236 was sold, so the average sale proceeds were less than the arrears.

30. COLLECTIONS AND CHARGES. *Statement No. 14.*—The variations caused in the several amounts of this *Statement*, by the arrangement of different items, as directed in the Board's Miscellaneous Circular No. LXIX of the 19th June 1863, have been duly explained in the Remark column: and any mention here, regarding the same, seems uncalled for. On the whole the charges amounted to 1,94,595 Rupees, or about Rupees 8½ per cent. on the amount of Collections.

	No. of individuals.	Extent. Acres.	Assessment. Rs.
Lands relinquished...	5	95	105
Do. taken up ...	15	257	347

31. LANDS RELINQUISHED, &c. The extent of lands taken up and relinquished by public servants has been particularized in the margin.

32. The result of the examination of Village accounts, conducted by the Settlement Officers in Fasli under review, is shown below:—

Division.	Taluks.	No. of villages.	Total No. of accounts.	No. of accounts free from defects.	Require correc- tion.
Collector's.	1. Budwail...	10	240	240	...
	2. Proddatur...	10	240	160	80
	3. Sidhout...	5	120	90	30
	4. Rajempett...	10	240	160	80
	5. Cuddapah...	11	264	208	56
	6. Jammalamadgu...	8	192	142	50
	7. Poolivendula...	10	240	240	...
	Total...	64	1,536	1,240	296
Sub-Collector's.	8. Royachoti...	10	240	166	74
	9. Kadiri...	8	192	165	27
	10. Kalkada...	9	216	158	58
	11. Madanapalli...	10	240	164	76
	Total...	37	888	653	235
	Grand Total...	101	2,424	1,893	531

The above defects were duly pointed out for future guidance.

33. With reference to paragraph 4 of the Board's Miscellaneous Circular No. LII, under date the 29th June 1863, I have the honor to state that the agricultural laborers are still in the habit of receiving their wages, almost all in kind, from the Ryots who employ them; and the current high prices of grain do not, as suggested by the Board of Revenue, affect their interests to any material extent. Taking the quantity of food required by a laborer, and the present high rate of paid labor, which is now double what it formerly was, both the laborer that is paid in kind, and the one who is paid in money are about equal.

34. During the short time I have been in charge of the District, I have every reason to be satisfied with the European and Native Officers of all grades.

35. The Sub-Collector's report is herewith forwarded.

CUDDAPAH,
17th October 1863.

(Signed) H. G. SMITH,
Acting Collector.

CONTENTS.

No.		Paras.
1.	Villages at which the Settlement was made...	2
2.	Variations in the tenure of Villages...	3
3.	Renewal of Puttahs...	4
4.	Rain-fall...	5
5.	State of the season ...	6
6.	Produce of various crops ...	7
7.	Sanitary state of the District ...	8 and 9
8.	Vaccination operations...	10
9.	Statement No. 2 dispensed with. Prices of grain ...	11
10.	Cultivation ...	12 and 13
11.	Waste remitted and charged ...	14 and 15
12.	Remissions ...	16, 17 and 18
13.	Cultivation of Sugar-cane, Cotton, and Indigo ...	19
14.	Statement No. 8 dispensed with ...	20
15.	Variations on the Sevoy Jamma ...	21
16.	General results...	22
17.	Reduction of Assessment ...	23
18.	Particulars of Demand, Collection, and Balance of all sources of Revenue	24
19.	Particulars of Collections...	25
20.	Increase of Shrotriems ...	26
21.	Particulars of Arrears and the Collections thereof ...	27
22.	Irrecoverable Balance recommended for remission...	28
23.	Cases in which Coercive process was employed...	29
24.	Collections and Charges ...	30
25.	Particulars of lands taken up and relinquished by Public Servants...	31
26.	Result of the examination of the Village accounts ...	32
27.	Wages of agricultural laborers...	33
28.	Remarks on the conduct of the subordinate Officers, and Native Officers.	34
29.	Sub-Collector's report submitted ...	35

SUB-COLLECTORATE.

1. I have the honor to submit herewith the usual Annual Report and accounts connected with the Settlement of this Division for Fasli 1272.

2. The Collector, Mr. Wedderburn, selected the Taluk of Kadiri for settlement by himself, the rest were settled by me. The settlement of the Royachoti Taluk was made at Neelkuntarowpettt and Cusbah Royachoti, that of Kalkada at Gurramcondah and Voilpad, and that of Madanapalli at

Royachoti Taluk.
At Neelkuntarowpettt from 6th to 10th January 1863. 5
At Royachoti from 11th to 26th January 1863. 16
Kalkada.
From 29th January to 10th February 1863. 19
Madanapalli.
From 6th March to 13th April 1863. 39
Kadiri.
From 18th February to 9th March 1863. 20
99
Cusbah at Madanapalli. Mr. Wedderburn settled the Taluk of Kadiri at the Town of Kadiri. There was some delay in the settlement of Madanapalli, as I was obliged to proceed to Cuddapah to take charge from Mr. Wedderburn when he was transferred to Bellary. The time occupied for each Taluk is noted in the margin.

3. STATEMENT No. 1.—Statement No. 1 shows a decrease of one village in the Kalkada Taluk. This is the village of Chennarow Cothapalli, usually known as Mohal, a Shrotriem which is now included under the head of Villages permanently settled.

4. The whole of the year was passed by me within the limits of the Division, except the few days in April, between Mr. Wedderburn's departure and your arrival.

5. The season on the whole was considerably more favorable to agricultural operations than that of Fasli 1271, as will be manifest by the Return of the supply of water received by the tanks noted in the margin. Last year two-thirds of the whole number received none whatever. In this year half of the number are empty, but in this year the tanks which completely filled are one in nine, whereas last year they were one

Taluk.	No. of Tanks.	Filled.	Half supply.	Supply not received.
Madanapalli ...	980	147	650	183
Royachoti... ..	1,953	50	474	529
Kalkada... ..	1,430	179	432	759
Kadiri... ..	369	15	110	244

in twenty-six. The heaviest rain-fall was in September and early in October. The usual north east monsoon was a total failure.

The dry crops were much more productive this year than last, and were generally speaking

Statement of Rain-fall.

Months.	Royachoti Taluk.		Kadiri Taluk.		Kalkada Taluk.		Madanapalli Taluk.	
	Ths.	Ins.	Ths.	Ins.	Ths.	Ins.	Ths.	Ins.
July...	7 1/2	0	6	0	5 1/2	1	5 1/2	1
August...	7 1/2	0	7	0	2 1/2	0	2 1/2	0
September...	0 1/2	15	1 1/2	4	8 1/2	4	8 1/2	4
October...	3	1	6	1	0 1/2	7	0 1/2	4
November...	...	...	...	...	4 1/2	0	4 1/2	0
December...	...	...	...	...	...	...	...	...
January...	...	...	...	...	...	...	...	...
February...	...	...	...	...	...	...	...	...
March...	...	...	...	...	...	...	...	...
April...	...	...	...	...	...	...	...	...
May...	...	...	...	...	...	...	...	...
June...	...	...	...	...	...	...	...	...
Total...	...	17	...	9	...	17	...	14

free from blight or insects. The only crop which suffered was the Castor-oil, which, in many parts of the division, was entirely destroyed by caterpillars. The insects not only destroyed the leaves of the plant, but even the stalk did not escape them. The crop wherever attacked was completely eaten down. Horse gram was widely sown in this year, and produced well; other dry grains as Raggy and Sujja were also more productive than they have been of late years. The well cultivation is decidedly more productive than any other, but it is expensive in a feed of cattle and labor required; however, it clearly pays in the end as is abundantly proved by the large amount of capital annually laid out on it. Cotton was but a poor crop calculated at less than quarter of a full yield. The Mulberry, which is grown only in Kadiri, is likely to be a favourite plant; the yield

of silk this year was a full one. I would respectfully suggest the addition of this most valuable article to the account which annually shows the state of cultivation of Sugar-cane, Cotton and Indigo, as I think it very desirable that information on the state and prospects of silk as an article of production should be made known.

In sanitary matters the account below shows a very large increase in the numbers of cases of the most serious diseases, but in the case of fever shows that the type was in this year of a far less fatal kind, inasmuch as the number of cases being trebled; the deaths are actually very considerably under the number recorded last year.

	Fasli 2171.		Fasli 1272.	
	Cases.	Deaths.	Cases.	Deaths.
Cholera	326	256	646	487
Fever	2,258	657	6,727	564
Small-pox.....	1,552	90	1,862	239
Total.....	4,136	1,003	9,235	1,290

Vaccination Statement.

Taluk.	Vaccinated in Fasli 1271.	Vaccinated in Fasli 1272.	Successful.	Unsuccessful.
Madanapalli..	1,350	995	888	107
Kalkada...	1,377	615	550	65
Kadiri....	459	503	423	85
Royachoti ..	3,637	1,099	1,062	37
Total..	6,823	3,217	2,923	294
Children vaccinated by Sub. division Dresser... ..	...	61	61	...
Total..	...	3,278	2,984	294

Small-pox shows a large increase in the number of fatal cases, and the marginal Statement shows a large decrease in the number of children vaccinated, the falling off being in the Taluks of Kalkada and Madanapalli. The prejudice against it still exists in spite of all explanation notices and warnings. I cannot help thinking that the Vaccinators themselves are to blame, and that they do not exert themselves as they should. I found it necessary to report one Vaccinator who, when ordered by me at the Jamabundy to operate on some children

at my Camp next morning, ran away altogether. This man was dismissed. If the Vaccinators will not exert themselves to dispel the existing prejudice by explanation and warning in person among the villagers, I fear all notices and orders in the District Gazette, or in any other way are utterly wasted. The number of successful and of unsuccessful vaccinations are:—

Taluk.	Mortality of Cattle.	
	Current.	Last year.
Madanapalli.	803	7,621
Kalkada.	1,225	7,427
Royachoti.	4,492	12,552
Kadiri....	1,812	2,483
Total...	8,332	30,083

Successful. 2,923. Unsuccessful. 294.

There was no serious disease among cattle, and the loss is but a little over quarter of that of last year, the number of deaths being 8,332 against 30,083 in Fasli 1271.

6. STATEMENT No. 2.—The chief feature of Statement No. 2 is the decrease of prices of all descriptions of grain produce in the Taluk of Madanapalli; general tendency elsewhere is to rise, though the increase is not very material.

7. STATEMENT 3.—Statement No. 3 shows an increase of Beriz in each Taluk as follows:—

	RS.	A.	P.
1. Madanapalli...	21,662	2	2
2. Kalkada	7,444	3	11
3. Royachoti	7,688	11	2
4. Kadiri... ..	699	7	10
Total...	37,489	9	1

This increase is an increase of each kind of cultivation in each Taluk except wet cultivation in Kadiri.

Enclosure A gives the increase both of area and revenue. The chief feature is certainly the very great increase in the cultivation of lowly assessed dry land; the whole amounting to an excess of 35,226 Acres, assessed at 13,613 Rupees, which gives an average of about 6½ Annas per acre. In dry land the increase per Taluk is,

	Acres.	RS.	A.	P.
Madanapalli	6,870	2,620	6	7
Kalkada	4,327	2,498	7	7
Royachoti	10,716	4,581	1	6
Kadiri	13,313	3,913	6	9
Total.....	35,226	13,613	6	5

This result is produced by the more favorable nature of the season, and the ruling high prices. The increase in wet cultivation is in three Taluks, viz.,

	Acres.	RS.	A.	P.
Madanapalli... ..	3,088	15,397	7	4
Kalkada... ..	582	3,914	10	9
Royachoti.....	441	2,420	8	5
Total.....	4,111	21,732	10	6

The decrease in Kadiri..... 238 2,129 10 6

Net Increase... 3,873 19,603 0 0

This increase is of course due entirely to increased rain-fall. In the Taluk of Madanapalli, where the increase is largest, the tanks of Cundakoor and Pedda Tippasamoodrum, which receive their supplies from the Mysore territory, contribute the most.

The increase in cultivation of Garden land is in all Taluks.

	Acres.	RS.	A.	P.
Madanapalli	28	219	8	11
Kalkada... ..	16	78	8	11
Royachoti... ..	31	338	8	8
Kadiri... ..	119	689	12	1
Total.....	194	1,326	10	7

There is an increase, though not a large one, in the items Fasaljasty and Teerwajasty, and an increase in the Remission deducted, which will be explained further on. Enclosure B shows the alteration in the holdings of the Ryots. This account shows an increase of land taken up over that relinquished; or, in other words, an excess of land in cultivation of

Dry.		Wet.		Garden.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
35,005	13,435	1,593	7,854	169	1,248

or on the whole of Acres 36,767, Rupees 22,537.

It will also be noted that this account most clearly proves that highly assessed lands are not relinquished, and highly assessed ones taken up; for the average assessment on lands relinquished and taken up is as follows:—

Dry.		Wet.		Garden.	
Relinquished.	Taken up.	Relinquished.	Taken up.	Relinquished.	Taken up.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
0 6 9	0 6 3	5 4 9	5 2 0	5 4 6	5 11 6

SETTLEMENT REPORT OF

		RS.	A.	P.
The remissions on account of waste are:				
On whole numbers,	...	48,823	8	7
On portions	...	107	5	2
Total remission...		48,930	13	9
The waste charged is,...				
On whole numbers...	...	18,795	1	1
On portions...	...	7,932	13	1
Total charged...		26,727	14	2
The remissions on whole numbers were,				
For last year	...	60,829	11	3
This year...	...	48,823	8	7
Decrease...		12,006	2	8
On portions of numbers...				
Last year...	...	8	12	0
This year...	...	107	5	2
Increase...		98	9	2

This increase is on account of death and poverty of the Ryots; the decrease in remissions on

The particulars of waste charged and remitted are entered in separate Statements which are attached. whole numbers being due to the more favorable nature of the season.

8. STATEMENT No. 4.—Statement No. 4 gives the particulars of Remissions and Sundry Items. The increase on remissions granted on portions of fields has just been explained.

The decrease of 125 Rupees in remission granted to Shrotriendars is on account of the village of Chennarow Cothapalli in Kalkada Taluk, which has now come under Permanent Settlement. There is a considerable increase in half and one-third remissions. These are special remissions on cultivated lands, and these items increase with the cultivation of the land to which they apply. The items in the Enclosure to No. 4 call for no particular remark, except No. 5. This shows an increase on account of Tope rent of Rupees 602-6-8. This results from greater punctuality in the collections, and does not necessarily imply that the Tope revenue is better.

9. STATEMENT No. 7.—Statement No. 7 shows that the Cane cultivation is in about the same state as last year.

The Cotton cultivation has fallen off greatly, the decrease being almost entirely in the Kadiri Taluk, and owing to the failure of rain at the sowing season.

Indigo is only sown in Royachoti, and the quantity of land under this cultivation is less than in last year.

10. STATEMENT No. 9.—In Statement No. 9 there is a considerable net increase of Revenue due to the introduction of the new Forest rates. In Items 1 and 2 there are no collections, as all revenue on account of timber sales now comes under Item No. 4. There is nothing remarkable in the Interest account.

11. Enclosure A in No. 10 is the Comparative Statement of all sources of Revenue.

The increase in Jodi Item No. 3, is due mostly to the quit-rent fixed on the village of Mohal, which amounts to Rupees 231-2-0. The increase of Ryotwar Revenue has been explained above. The increase in Item No. 4, of Rupees 413-15-1, is on Inams attached under the instructions of the Inam Commissioner, chiefly from failure of attendance of parties at the time of settlement.

There is a large and very satisfactory decrease in concealed cultivation, which of course results from greater care in the preparation of the monthly Cultivation accounts. The Revenue fines did not form an item in last year's accounts, and therefore all the money collected on that account stands as an increase.

The amount realized on the Inams of suspended village servants, which last year showed a large increase in the year before, has again gone down. The last year was certainly an exceptional one as explained in my Report for that year.

There are now no collections under Item No. 10 as all accounts received for timber are credited to Extra Land Revenue, Item No. 18, and therefore collections on account of unproductive trees in last year stand as a decrease in this Item No. 17. Stamp has decreased very largely. Last year there was an increase over that preceding of 14,943 Rupees, so that the revenue has not gone down to the level of that of Fasli 1260, though I am at a loss to account for so large a decrease as appears. Item No. 18 includes as above noted the collections on account of timber, and shows the amount collected on licenses granted both by me and by the Conservator of Forests Department.

The decrease in Income Tax is partly on account of the abolition of the two per cent. tax, which amounted in last year to 9,411 Rupees, partly to the amount due for the month of July not having been included as it was last year, and partly to a decrease in the four per cent. demand in all Taluks except Madanapalli. The largest decrease is in the Taluk of Royachoti, which has suffered much from the long succession of bad seasons.

12. STATEMENT No. 11.—Account No. 11 shows a balance of Revenue other than Income Tax uncollected within the Fasli of Rupees 17,189-4-0. The current collections have thus been 47½ per cent. of the demand. The balance of Income Tax was Rupees 5,926-13-8. The subsequent collections up to the end of August are Rupees 11,937-6-1, on account of the general Revenue, and Rupees 2,608 on account of Income Tax, leaving a balance still due of Rupees 5,251-13-11 on the former, and Rupees 3,318-9-8 on the latter. The balance at the close of the Fasli last year was Rupees 34,646-13-0, or double the balance at the close of this Fasli.

The arrears at the commencement of the Fasli of all sources amounted to Rupees 42,472-13-6, of which Rupees 40,062-15-1 has been realized, and Rupees 876-5-9 struck off by orders of Government, leaving a balance still due of Rupees 1,533-8-8.

13. STATEMENT No. 12.—There is a difference of one village in the Statement of Shrotriend, &c., villages, No. 12. This is the village of Chennarow Cothapalli *alias* Mohal, which has been added since last year.

14. STATEMENT No. 13.—The arrears of old balance are, as stated above, Rupees 1,533-8-8; of this Rupees 91-0-3 has been collected up to the end of August, leaving a balance now standing of Rupees 1,442-8-5. The sum of Rupees 553-3-4 is entered as irrecoverable, and Rupees 22-9-3 doubtful; the remainder, Rupees 866-11-10, will be realized as speedily as possible.

The particulars of irrecoverable balance are:

Fasli 1271.

	RS.	A.	P.
Land Revenue assessment not collected from C. Kristnacharloo, a Dusvundumdar, in the village of Chennamukapalli of Royachoti Taluk, by orders of the Collector in 1261.....	5	4	5
Land Revenue from C. Appireddy, a Dusvundumdar of Amrapalli in Kalkada Taluk, by orders of the Collector in Fasli 1261...	4	0	11
Do. do. from S. Mullireddy, a Dusvundumdar of Mutty in Royachoti Taluk, by orders of the Collector in Fasli 1261...	2	11	2
Do. do. from T. Kristnarow, a Dusvundumdar at Veerapalli in Royachoti Taluk, by orders of Collector in Fasli 1261...	2	4	0
Do. do. from S. Chennareddy, a Dusvundumdar at Veerapalli in Royachoti Taluk, by orders of Collector in Fasli 1261...	10	3	0
Lands given in lieu of Cattoobadi Inam occupied by public road...	14	4	4

SETTLEMENT REPORT OF CUDDAPAH.

	RS.	AN.	P.
Remission given annually to a Cattoobadi in the Kadiri Taluk, without Inam.	12	0	0
Lands put up for sale and not bought...	16	11	11
Remission granted on land in payment of a Cattoobadi in Royachoti Taluk...	12	11	0
Mistake made by the Curnum of Peddamandiem in Madanapalli Taluk in total- ing account No. 13...	94	10	11
Do. do. in Doragali of Kadiri Taluk...	4	11	0
Do. do. in Goottastalum of Madanapalli Taluk...	3	14	11
Sum uncollected on account of the death without heirs of the individual...	2	0	0
Difference of measurement...	28	11	0
On account of land taken up for roads...	5	15	8
Quit-rent not collected, the Inams having been resigned...	9	3	3
Remission granted to certain Ryots of Caramalacoonta in Madanapalli Taluk for Fasli 1271, under instructions from the Collector after being included in the demand...	23	12	9
Land sold by the Civil Court; amount realized not sufficient to cover Govern- ment demand...	9	14	8
Lands included in the Puttah of a prisoner in Cuddapah Jail, and of another absconded...	11	0	5
Total...	274	1	2

Fasli 1270.

Lands put up to auction and not sold...	144	14	0
Ryot dead without heirs...	11	13	9
Individual assessed both with Income Tax and Veerabady...	4	11	4
On account of poverty of the Ryot...	1	3	0
Total...	162	10	1

Fasli 1269.

Lands put up to auction and not sold...	82	14	1
Total...	519	9	4

Income Tax.

On account of poor persons assessed by mistake in the Royachoti Taluk...	33	10	0
Total...	553	3	4

I would solicit sanction for this sum being written off the accounts.

15. Statement No. 14 shows some improvement in the Village accounts. The omissions and errors seem as a general rule to be immaterial. There are some cases of the monthly Cultivation accounts not having been prepared, but it is mostly to be accounted for by the fact that at the time they should have been written the Curnums were at the Taluk Cutcherry preparing the Jamabundy accounts. The total number of Puttahs this year was 51,097 against 48,995 in last year: of the total number 30,621 were old ones renewed, and 20,476 entirely new.

16. My Serishtadar, H. Kristnarow, continues to give me every satisfaction. He is a steady and intelligent man at the head of the office.

MADANAPALLI,
14th September 1863.

(Signed) F. B. MOLONY,
Sub-Collector.

SETTLEMENT REPORT

OF

BELLARY.

1. I have the honor to submit the Annual Settlement Report for Fasli 1272 (1862-63), with its usual Statements.

2. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—Statement No. 1 shows that the settlement of each Taluk was made at its Kasbah, with the exception of the Taluk of Kudligi, the Settlement of which was made at Hospet, as fever was prevalent at Kudligi.

3. VARIATION IN THE TENURE OF VILLAGES.—The variations in the tenure of villages are shown below, with the cause thereof:—

	Circar villages.	Shrotriem villages.	Kayem Jodi villages.	Surva Inam, or Rent-free villages.
As per last Fasli...	2,287	159	22	40
<i>Deduct</i>				
On account of the imposition of quit-rent...	...	83	...	16
On account of the restoration to its owner of a Surva Inam village which had been resumed <i>Vide</i> Government Order, 29th July 1861, No. 1,507...	1	...	...	...
<i>Add</i>				
Remainder..	2,286	76	22	24
On account of do. ...	...	...	100	...
Do. deserted villages having been brought under cultivation.	3	...	...	...
Total...	2,289	76	122	24

87 per cent. of the Puttahs were unrenewed.

4. STATE OF THE SEASON AND PRODUCE.—The rain-fall in Fasli 1272 was greater by four inches than in Fasli 1271, as shown in the annexed Statement:—

Situation of the Taluks.	Fasli 1271.	Fasli 1272.		
		April to September.	October to March.	Total.
	In. Ths.	In. Ths.	In. Ths.	In. Ths.
In 3 Northern Taluks. ...	19 5	15 5	8 3	23 8
" 5 Southern do. ...	17 0	12 7	9 9	22 6
" 3 Eastern do. ...	18 6	13 3	6 8	20 1
" 4 Western do. ...	13 9	13 7	6 8	20 5
Average...	17 1	13 8	7 9	21 7

5. The crops of Jonna, Sujjalu, and Raggy were short, as the rain was deficient in July, when the crops ought to be coming up. The rain in September was good for Cotton, which however was slightly injured by the heavy rain in March. The wet crops thrived well, as the tanks received a good supply of water.

*Attacked... 625
Died ... 358

6. SANITARY STATE OF THE DISTRICT.—Fever of a fatal type was prevalent in the Western Taluks. Cholera* broke out in May; 358 persons died of it. Cattle were free from disease.

SETTLEMENT REPORT OF

7. VACCINATION.—Subjoined is a Statement received from the Garrison Surgeon of Bellary, showing the vaccine operations in this District during the Fasli under report, as compared with the preceding Fasli:—

Faslis.	Number vaccinated.	Of which number failed.	Number operated.
1270...	9,189	563	8,626
1271...	7,305	704	6,601
1272...	7,304	714	6,590

8. PRICES OF GRAIN.—The annexed Statement shows a rise in the prices of grain. Rice was exported to Cuddapah and Bangalore where the season was not so favorable. The high price of Cotton induced its cultivation in preference to jonna.

Grain.	Fasli 1270. Price per Garce.	Fasli 1271.	Fasli 1272.	Difference.	Per centage.
	RS.	RS.	RS.	RS.	RS. A. P.
Paddy, 1st sort ...	153	157	162	+ 5	3 3 0
Do. 2nd do.	139	141	149	+ 8	5 10 0
Cholum.	167	154	188	+31	22 1 0
Sujjalu.	168	159	185	+26	16 5 0
Horse gram.	175	177	183	+ 6	3 6 0
Raggy.	152	138	166	+28	20 4 0
Wheat.	351	338	360	+22	6 8 0

9. CULTIVATION.—The increase of Acres 1,19,940, assessed at Rupees 1,02,706, is attributable to the high prices of Cotton and grain. The increase of Rupees 12,481 as Tirwajasti, and of Rupees 52,674 as second crop assessment, is owing to the tanks and channels having received a sufficient supply of water.

10. WASTE REMITTED TO THE RYOTS.—The remissions given under this head amount to Rupees 18,335, or Rupees 23,862 less than in last year. They were granted on account of uncultivated lands under some of the tanks which did not receive an adequate supply of water, and a portion of the Appanam lands of some of the poor Patels having been left waste.

11. WASTE CHARGED TO THE RYOTS.—The amount of assessment of the lands left waste without sufficient cause, and charged to the Ryots and Patels in Fasli 1272, is Rupees 40,669, being Rupees 9,610 less than the amount charged in the preceding Fasli. Three-eighths of the amount charged belong to the Patels, and five-eighths to the Ryots.

12. OCCASIONAL REMISSIONS.—Cowle remissions show a decrease of Rupees 42,215, arising from the expiry of the lease.

13. Shrotriem villages having been enfranchised, and charged with quit-rent, show a decrease of Rupees 7,143.

14. The increase of Rupees 155 in Desavandam is owing to an increase of cultivation.

15. EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS.—The annexed Memorandum exhibits the extent of land cultivated with Sugar-cane, Cotton, and Indigo during the year under review, as compared with the preceding year:—

Products.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	Acres.	Acres.	Acres.	
Sugar-cane... ..	5,644	8,065	2,421	.....
Cotton... ..	2,94,287	3,89,527	95,240	.....
Indigo... ..	2,518	3,417	899	.....

16. The increase under the head of Sugar-cane is owing to the tanks having received a good supply of water, and the increase under Cotton and Indigo is attributable to their high prices.

17. REMARKS ON SEVOY JAMA AND OTHER HEADS. Statement No. 9.—Inam quit-rent was formerly included in Statement No. 10. It is now entered in Statement No. 9, as directed in the Proceedings of the Board of Revenue, No. 3,635, dated 19th June 1863. It shows an increase of Rupees 24,531 over the preceding year, owing,

Firstly. To the Title Deeds of some of the Shrotriem villages and Bhatwarty Inams having been received in the year under report.

Secondly. To a portion of the new quit-rent (being equal to the old Jodi), which was included last year in Jodi, owing to the non-receipt in time of the Title Deeds, having been transferred this year to the head of Inam quit-rent.

18. The nominal decrease of Rupees 17,255, under the head of Jodi, is owing to the cause mentioned in the preceding paragraph.

19. The increase of Rupees 2,319 in Nirsargi, and Rupees 544 in Inam Taffik, is owing to increased cultivation.

20. The assessment of lands cultivated after the settlement, and that of concealed cultivation show a decrease of Rupees 4,513, as almost all the lands were cultivated prior to the Settlement, and the amount of concealed cultivation was less in the year under report than in the preceding one.

21. Collections from the Inam lands under attachment show an increase of Rupees 5,885, a large portion of the collections, which was in deposit last year, having been transferred this year to this head.

22. The increase of Rupees 640, under Sale proceeds of Receipt books, is owing to a fresh supply of Receipt books having been issued in this year.

23. The increase of Rupees 10,066, under the Sale of Government plantations, occurred in the Taluks of the Sub-division.

24. The following items, which were formerly included in Sundry Items, are now included in Statement No. 9 under Miscellaneous, as directed in the Proceedings of the Board of Revenue, No. 3,635, dated 19th June 1863.

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
<i>Former designation.</i>				
Jungle rent, Rupees. 824				
Rent of Baubul trees (included last year in the collections from old topes)... 2,357				
	3,181			
Collections on old topes..... 2,297				
Do. Government new topes... .. 1,574				
	3,871			
Rent on Palmira trees.....	34	36	2	...
Revenue from Hills.....	1,949	1,768	...	181
Produce of Fisheries.....	18	40	22	...
Nirbhatta... ..				
Water-tax on Zemindary and Inam, &c. lands...	3,233	4,252	1,019	...
Quit-rent on Bungalows...	748	747	...	1
Total...	13,034	14,374	1,522	182

SETTLEMENT REPORT OF

BELLARY.

25. The increase in the 1st and 2nd items is owing to increased rent having been offered for the year under report, and the increase in the 6th item is owing to an increase of cultivation.

26. The decrease in the 4th item is attributable to the expected yield being less in this year than in the last.

27. The items marginally noted were hitherto included in Land Revenue Miscellaneous.

1. Sale proceeds of withered trees.
2. Do. of old records.
3. Do. of rubbish.

The first is now included in Local Fund, and the remaining two items in XV Miscellaneous, as directed in the Proceedings of the Board of

Revenue, No. 6,678, dated 6th October 1862, and No. 3,635, dated 19th June 1863.

28. GENERAL RESULTS OF LAND REVENUE.—Land Revenue has improved by Rupees 2,38,974, owing to increased cultivation, and the imposition of enfranchised quit-rent on Inams.

29. ABKARRY.—The increase of Rupees 18,946 is owing to the inclusion of the Military Abkarry amount of the Bellary Town for the months of May and June 1863, as directed in the letter from the Accountant General, No. 236, dated 16th May 1863.

30. INCOME TAX.—The decrease of Rupees 73,425 is attributable to the abolition of the 2 per cent. Income Tax.

31. SALT REVENUE is a new item amounting to Rupees 10,947, owing to the re-imposition of the earth salt duty.

32. STAMPS.—The decrease of Rupees 19,550 is owing to the collections in last year having been increased by the limitation of Suits' Act coming into operation.

33. DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—The

Remission of assessment of the lands cultivated with Cotton—Vide Order of Government, dated 3rd July 1863, No. 1,183... 177
Remission of assessment of the land belonging to Mr. Macartney—Vide Board's Proceedings, 22nd June 1863, No. 3,709... 99
276

demand for Fasli 1272, of all sources of Revenue, as shown in Statement No. 11, is Rupees 30,88,450. Of this Rupees 276 were remitted as marginally noted, and Rupees 29,36,919 were collected within the Fasli, leaving a balance of Rupees 1,51,225, of which 200 Rupees were remitted on account of Income tax, and Rupees 1,18,929 were collected by the end of August,

leaving Rupees 32,096 uncollected as follows:—

	RS.
Land Revenue.....	26,993
Abkarry.....	275
Income Tax.....	3,073
Salt Revenue.....	1,755
	32,096

34. It is expected that about Rupees 20,000 can be collected, and the remainder, Rupees 12,000 (which consists chiefly of the Jodi charged on Village Service Inams, agreeably to the instructions contained in paragraph 33 of Extract from Minutes Consultation, dated 2nd June 1857), may hereafter be considered irrecoverable.

35. DEMAND, COLLECTION AND BALANCE OF ARREARS.—Sanction is requested for writing off the irrecoverable balance of Rupees 15,366, which, from inquiry made at the Jamabandi of Fasli 1272, was ascertained to be irrecoverable.

As per detailed Statement No. 13.

36. EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED.—Coercive process was resorted to in 65 cases for arrears of revenue, amounting to Rupees 1,663. Property to the value of Rupees 533 was sold, the rest of the amount having been ultimately paid by the Ryots. No defaulters were confined.

37. Statement No. 14 shows the gross collections made in Fasli 1272 to have been Rupees 31,19,634, and the charges attendant thereon Rupees 2,55,550, or Rupees 8-3-1 per cent. The charges on account of the collection of Land Revenue, and Income Tax are Rupees 2,45,173, or Rupees 8-1-6 per cent.

38. The net increase of Rupees 17,597 in Charges, as compared with the preceding year, is accounted for as follows:—

	RS.	
* Commission to Stamp Vendors...	2,742	The decrease of Rupees 1,785 in Stamp
Refunds of Stamp duty...	1,708	Charges,* is owing to the amount of Stamp duty
	4,450	refunded in this year being less than in last
		year.

39. The increase of Rupees 5,991 in Collector's salary is owing to the salary of Mr. Hathaway, who was on leave, for April, May, and June 1862, having been paid in the year under report.

40. The deputation allowance of Rupees 3,872 was charged on account of Mr. Foord, late Acting Collector, and Mr. Reid, Acting Sub-Collector.

41. The increase of Rupees 9,349 under Treasury Guard, is owing to the cost of the Huzur and Taluk Treasure Guards for Fasli 1272 having been charged in the accounts of this office, while in last year it was charged for only a few months.

42. The net decrease of Rupees 3,432 under Huzur and Taluk Establishments is attributable to an increase of Rupees 556 in the former (consisting chiefly of an addition of a Saraf, and an Accountant to the Treasury Establishment), and a decrease of Rupees 3,988 in the latter, owing to additional Taluks having been occupied by the M. Police.

43. The increase of Rupees 1,169 in travelling allowances is owing to the Huzur Establishment being on circuit for a longer period in this year, than in the preceding one.

44. The decrease of Rupees 2,394, under Temporary Establishment, is owing to the charges incurred in last year on account of Field Register Establishment for a few months.

45. The decrease of Rupees 1,350 in Income Tax Establishment, is owing to reduction of Establishment.

46. Annexed is an Abstract Statement showing the lands acquired by the Public Servants in this District during the Fasli under notice:—

Number of Public Servants.	Extent acquired.		Mode of acquisition.	Whether with the permission of the Collector or not.
	Acres.	Assessment.		
128	6,707	RS. 7,400	By purchase and by the occupation of waste lands.	With the permission of the Collector.

The above-mentioned land, if added to the land in occupation at the end of Fasli 1271, raises the latter to Acres 9,743, assessed at Rupees 10,680.

47. WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUK ACCOUNTS.—It has been ascertained that the accounts of all the villages are prepared agreeably to the new forms sanctioned by

Government. Some of the accounts which were either incorrect or incomplete have been duly rectified. The annexed Statement shows the particulars thereof:—

Taluks.	Number of Villages.	No. of accounts free from defects.	Required correction.	Total as per Manual.
1. Huvinhadgaly.....	1	23	1	24
2. Allur.....	2	16	32	48
3. Hindupur.....	2	10	38	48
Total.....	5	49	71	120

48. As regards the Taluk accounts, all the forms prescribed in the Government Manual are in force, and the accounts have been found correct.

49. No Inams, or ready money allowances granted for the support of Pagodas, &c., have escheated to Government in this District during the year under review.

50. The Acting Sub-Collector's report is enclosed.

51. OPINION REGARDING THE SUBORDINATE OFFICERS.—I have been too short a time in the District to report fully on the subordinates. Mr. St. Clair, the Head Assistant Collector, had only rejoined during two months of the Fasli under review. I understand Messrs. Reid and St. Clair efficiently manage their Divisions. Mr. W. S. Foster, though not as yet passed, has given me efficient aid in abstracting Revenue and Magisterial papers, and proposing orders, under my supervision, in the Petition and Vernacular correspondence departments. Srinivasa Row is defective in Magisterial knowledge, and in the conduct of inquiries under the Revenue Regulation of IX of 1822, the importance of conducting which in a formal and regular manner I have impressed upon him. Mr. Blake performs the Treasury and his other duties with zeal and considerable efficiency.

(Signed) A. WEDDERBURN, Acting Collector.

BELLARY, 20th October 1863.

CONTENTS.

	Paras.
1. Villages at which the Settlement was made ...	2
2. Variation in the tenure of Villages, and the renewal of Puttahs ...	3
3. State of the season and produce ...	4 and 5
4. Sanitary state of the District... ..	6
5. Vaccination	7
6. Prices of grain	8
7. Cultivation	9
8. Waste remitted to the Ryots... ..	10
9. Waste charged to do.	11
10. Occasional and fixed remissions	12 to 14
11. Extent of land cultivated with special products	15 and 16
12. Remarks on Sevoy Jama, and other heads	17 to 27
13. General result of Land Revenue	28
14. Abkarry	29
15. Income Tax	30
16. Salt Revenue	31
17. Stamps.	32
18. Demand, Collection, and Balance of all sources of Current Revenue... ..	33 and 34
19. Demand, Collection, and Balance of Arrears	35
20. Extent to which coercive process was employed... ..	36
21. Charges.	37 to 45
22. Land acquired by Public Servants... ..	46
23. Working of the new system of Village and Taluk accounts	47 and 48
24. No Inams, &c. granted for the support of Pagodas, &c., have escheated to Government	49
25. Sub-Collector's report submitted... ..	50
26. Opinion regarding the subordinate Officers	51

SUB-COLLECTORATE.

1. I have the honor to submit my Report regarding the Settlement of the Land Revenue of the five Taluks comprising the Sub-division for Fasli 1272.

2. The settlement of the five Taluks under review was conducted by Mr. Hathaway at their Kusbah stations, between 14th of November 1862 and 26th of January 1863, and the settlement of the five Taluks noted in the margin, which were under the immediate charge of the Collector, was conducted by myself instead.

Though the Taluks of the Sub-division were not settled by myself, still I draw this report upon such information as my office records and experience have afforded me. The following Statement shows the period, &c., in which each Taluk was settled:—

Name of the gentleman who conducted the Jama bundy.	Names of the Taluks.	Number of villages.	Land Revenue Puttahs.	Period occupied for the settlement of each Taluk.	Date of commencement and completion of the Jamabundy.
A. Hathaway, Esq., Collector of Bellary.	Anantapur.....	109	7,819	13	From 14th to 26th November 1862.
	Dharmavarum..	185	8,031	12	From 27th November to 8th December 1862.
	Penkondah.....	90	6,161	14	From 9th to 22nd December 1862.
	Hindupur... ..	90	7,018	13	From 2nd to 14th January 1863.
	Madaksira... ..	145	6,570	12	From 15th to 26th do.
Total...		619	35,629	64	

3. In the Sub-division five Taluks there are 1,048 hamlets, attached to 710 large villages, of which 619 are Ryotwar, and 91 are fixed Jodi Sarva Inam Jaghire.

The Shrotriem villages were hitherto included under the Ryotwar settlement villages, but have been brought under the operation of the Inam Commission and fixed permanent quit-rent thereon, and those villages, Title Deeds of which have been received from the Inam Commissioner, have been made over to their respective Inamdars; the Ryotwar villages have, therefore, become less by 65, which number is transferred to the head of fixed Jodi villages.

The following Statement particularizes the above difference:—

Taluks.	Villages which were under Ryotwar Settlement in Fasli 1271.			Number of villages which are made over to Shrotriendars in Fasli 1272 in consequence of their being enfranchised.	Remaining Ryotwar villages in Fasli 1272.		
	Ryotwar villages.	Shrotriem villages.	Total.		Ryotwar villages.	Shrotriem villages.	Total.
1. Anantapur.....	109	16	125	16	109	.....	109
2. Dharmavarum..	185	9	194	9	185	.....	185
3. Penkondah.....	89	15	104	14	89	1	90
4. Hindupur.....	78	24	102	12	78	12	90
5. Madaksira.....	142	17	159	14	142	3	145
Total...	603	81	684	65	603	16	619

4. The Statement below exhibits the difference between Puttahs, and the number of Ryots as compared with the previous Fasli:—

Items.	Fasli 1271.	Fasli 1272.	Comparison.	
			Increase.	Decrease.
<i>Ryots.</i>				
Resident Ryots	28,433	29,288	855	.....
Payacary Ryots	5,037	5,345	308	.....
Total...	33,470	34,633	1,163	.....
<i>Puttahs.</i>				
Ryotwar... ..	33,470	34,633	1,163	.....
Joint Puttahs	915	996	81	.....
Total...	34,385	35,629	1,244	.....
Retained Puttahs of the last Fasli... ..	.....	28,181		
Retained as per last year... ..	17,686			
The variation being slight, the same Puttahs were retained and a note of difference inserted.	10,495			
Total...	28,181			
Renewed and new Puttahs. ... ..	.....	7,448		
The variation being great... ..	4,329			
To new Ryots.	3,119			
Total...	7,448	35,629		

The variation in the holding is due to the Ryots having taken up lands which they had relinquished in the last year for want of water in tanks, and also red dry lands being thrown and left fallow every third year. When the alteration in the holding was slight they had the new land entered in them.

New Puttahs were granted to 4,329 individuals, their holdings having undergone several changes.

The increase in the number of Puttahs by 1,244 over the past year is attributed to the cultivation of those lands under such tanks as received a sufficient supply of water, which had been given up in the last year for want of water, and to the cultivation of a large area of dry lands.

5. The season was far more favorable than any of those of the preceding three years. The seasonable rains in Moongary, *i. e.*, in May and June, enabled dry lands to be ploughed, and the tanks having received sufficient supply of water, the cartium or first crop was everywhere cultivated.

Owing to the entire failure of rains in July and August, the dry crops were beginning to show signs of drying up, and the wet crops under several tanks began to share the same fate in consequence of the water in the tanks being exhausted; but the heavy fall of rain in September and October saved the crops, which however showed the effects of previous two months' drought, by yielding a harvest scantier than was anticipated from the favorable opening of the year. On the whole, however, the out-turn of dry crops was not less than three-fourths of a full crop.

The wet crops under some tanks only did not yield fully.

The heavy showers of rain that fell in September and October supplied water to tanks which admitted of sowing Vysakum or 2nd crop; but under some tanks the Vysakum crop was only saved by a moderate fall in March, which brought them to maturity. The lands under nullas and wells were more or less brought under cultivation as per last year. Owing to the high prices of grain, the Ryots felt no difficulty in punctually paying the Government dues.

6. In the Sub-division irrigated lands being greatly dependent on tanks, the following Statement showing the cultivation under them is prepared in comparison with the previous Fasli:—

Fasli.	Total number of tanks.	Supply of water.					Number of tanks received no supply.	Cultivation.		Demand.
		Received full supply.	Received 3/4ths and upwards of supply.	Received half and upwards of supply.	Received 1/4th of supply.	Total number of tanks received supply.		Acres.	Assessment.	
1	2	3	4	5	6	7	8	9	10	11
1268	628	450	69	49	22	590	38	50,532	2,88,634	2,88,634
1270	639	172	95	116	134	517	122	47,976	2,60,164	2,58,984
1271	639	105	81	111	235	532	107	46,329	2,39,360	2,38,325
1272	635	390	90	78	77	635	0	57,183	3,20,180	3,18,180
Excess in Fasli 1272 than 1271...								16,854	80,820	79,855

The increase is due to the large body of water received by tanks.

7. The Pennar and Chitravati rivers having flowed abundantly there was sufficient water in the channels dependent upon them.

8. Cholera of a malignant type, judging from results, prevailed only in the Madaksira Taluk in the months of September, October, and June; and of the total number of 52 persons attacked with the disease in six villages twelve recovered, the remaining large balance, forty, fell victims to it.

Disease amongst cattle only prevailed in the Anantapur Taluk in June, and out of forty that were attacked with the disease fifteen recovered, and the rest twenty-five died.

9. Subjoined is a Statement showing the Vaccine operation during the Fasli under report:—

Taluks.	Total number of persons vaccinated.	Successful.	Unsuccessful.
1. Anantapur.....	585	581	4
2. Dhurmavarum ...	444	435	9
3. Penkonda... ..	644	612	32
4. Hindupur... ..	241	241	...
5. Madaksira.....	318	293	25
Total...	2,232	2,162	70

The number of persons vaccinated in the Penkonda Taluk is greater than the preceding Fasli.

There was a slight falling off in the Madaksira Taluk; and in other Taluks the operation was carried on more or less to the same extent as in last Fasli.

Vaccination has been conducive to the health of the people by the diminution of small-pox.

10. The annexed Statement shows the prices at which the principal grains were sold in the last two Faslies :—

Articles.	Amount of Rupees per Madras Garce in Fasli 1271.	Amount of Rupees per Madras Garce in Fasli 1272.	Comparison.		
			Increase.	Decrease.	Percentage.
Paddy, 1st sort.....	148	149	1	...	Rs. 0 11
Do. 2nd sort.....	135	137	2	...	1 8
Jonnalu or Cholum.....	157	163	6	...	3 13
Sujjalu.....	162	164	2	...	1 3
Horse gram.....	154	163	9	...	5 14
Ragaloo.....	148	152	4	...	2 11
Harekaloo.....	125	128	3	...	2 6

In spite of increased production the prices of grain instead of falling off have been higher than the already high prices of the previous Fasli. This is ascribed to the increased export of grain to those parts of the country where "Regadu" or black soil lands are usually sown with grain, the holders of which were tempted by the high prices of Cotton to sow with Cotton.

The prices of Jenna and Ragaloo, which form the staple consumption of poorer classes, rose in consequence. Large export accounts for the rise in the price of Horse gram, which also though sown extensively grew strong in the leaf, but with poorly filled pods.

The large out-turn, coupled with existing prices, have been most remunerative to the cultivators, but pressed heavily on other classes.

11. The subjoined is a Statement showing the changes in the Ryots' holdings in comparison with the last Fasli :—

Faslis.	Dry.		Wet.		Total holding.	
	Acres.	Tarum.	Acres.	Tarum.	Acres.	Tarum.
1271	5,80,963	1,54,324	85,556	3,73,690	6,66,519	5,28,014
1272	6,10,210	1,58,954	38,382	3,81,009	6,98,592	5,39,963
Net.	29,247	4,630	2,826	7,319	32,073	11,949
Actual Increase ...	1,21,884	29,169	6,705	23,084	1,28,589	52,253
Do. Decrease ...	92,637	21,539	3,879	15,765	96,516	40,304

Causes for decrease of occupancy.—The cause for decrease in dry lands is attributed, 1st, to the usual exchange of dry lands.

2nd. In wet lands to the relinquishment of lands under those tanks which received inadequate supply of water.

3rd. To the non-cultivation in the bed of those tanks which had been cultivated in the past year from want of water in them.

4th. To the fact that the dry and wet lands in Shrotriem villages, which have been made over to their respective Shotriemndars, have been included in the decrease.

5th. To Ryots having given up lands through poverty, &c.

Causes for Increase of occupancy.—The increase in dry lands is owing to the usual exchange of red lands as above stated, and to the increased occupation of fresh lands.

The increase in wet lands is likewise due to the re-taking up of those lands which had been given up from want of water, and to the extensive occupation under those tanks which received a large supply of water.

The reduction of assessment, added to the high prices of produce, have stimulated the desire on the part of Ryots to take up all available land.

12. Below is a Statement showing the extent of lands actually under cultivation as compared with the last Fasli.

Items.	Fasli 1271.		Fasli 1272.		Comparison.			
	Acres.	Tarum including Fasuljasty.	Acres.	Tarum including Fasuljasty.	Increase.		Decrease.	
					Acres.	Assessment.	Acres.	Assessment.
Dry land.....	5,74,827	1,52,462	5,98,643	1,55,066	23,816	2,604	...	...
Irrigated lands...	...	...	...	...	...	...	...	...
Under Tanks...	46,329	2,39,860	57,183	3,20,180	10,854	40,820	...	...
Do. Nullas...	14,793	72,616	13,847	70,904	...	...	946	1,712
Do. Wells...	22,161	1,14,356	22,023	1,14,947	...	591	138	...
Total.....	83,283	4,26,332	93,053	5,06,031	9,770	79,699	...	...
Grand Total.....	6,58,110	5,78,794	6,91,696	6,61,097	33,586	82,303	...	...

The remarks in the preceding paragraph, regarding the extension of dry and wet lands under tanks, are equally applicable here. The decrease under the head of Nullas and Wells is not arising from deficiency of water in them, but from the bed of those tanks which had been cultivated in the last year in consequence of there being no water in the tanks being submerged, not cultivated in the Fasli under review, and also from enfranchised Shrotriem villages having been made over to Shotriemndars on condition of their paying fixed quit-rent. The decrease in the number of acres, whilst there is increase in the amount of assessment under wells, is accounted for by the increase of Rupees 1,490 on account of Fasuljasty, which has arisen from the good supply of the water in the wells having admitted of Vysak cultivation. If the amount of Rupees 899, being the assessment of the Iyen Tarum on the lands found to decrease, is deducted from the amount of Fasuljasty, there is a net increase of Rupees 591 over the preceding Fasli.

13. Subjoined is a Statement of waste charged :—

Items.	Fasli 1271.	Fasli 1272.	Comparison.	
			Increase.	Decrease.
Of Reddis... ..	4,804	2,046	...	2,758
Of Ryots.....	19,189	8,922	...	10,267
Total...	23,993	10,968	...	13,025

Waste is charged on Ryots and Reddis in cases in which they negligently allowed lands to remain unsown, though possessing sufficient means to do so. The amount of Banzer decreases proportionately to the increase of cultivation. Hence there is decrease in the amount charged.

14. The following Statement shows the remission in Caboolaty waste in comparison with the last Fasli :—

Items.	Fasli 1271.	Fasli 1272.	Comparison.	
			Increase.	Decrease.
Dry land... ..	411	1,546	1,135	...
Irrigated :				
Under Tanks... ..	26,461	5,161	...	21,300
Do. Nullas... ..	1,577	2,125	548	...
Do. Wells... ..	654	967	313	...
Total... ..	28,692	8,253	...	20,439
Grand Total... ..	29,103	9,799	...	19,304

The increase of remission in Dry lands is attributed to remission having been granted to lands left waste through poverty of Ryots, and also to those lands which were taken up by Ryots being left unsown from some cause, while they sowed other new lands instead.

The increase in remissions under the head of Nullas and Wells is owing to the bed of the tanks not being cultivated by these sources of irrigation in consequence of there being water in the tanks, and also to remission being granted to lands left waste through poverty, and Ryots emigrating to other villages.

The increased cultivation under Tanks accounts for the decrease of remission under that head. About remission for lands inside tanks (for which I am not this year accountable,) I would observe that the policy of granting such remissions is a very doubtful one. They should be charged for this reason, that the temptation to men who hold such lands in their Puttahs (which they do not throw up because they get remissions) to let off the water in the tanks is a very great one.

If these lands are put up to competition for the season when there is no water in the tanks, an active competition ensues, and either party out-bids the other, both as to the water rate and number of acres. Government reaps a profit, and the Ryots are not put in a position which, tempts them to let off water which, if left in the tanks, might add to subsequent supplies, and just save crops on lands which being under the tanks ought to have a prior claim. The refusal of remission as a rule would make present holders throw the lands into the hands of Government, and they ought not to be made over to any one for more than one year. This is the principle on which the lands in the bed of the Anantapur tank are given, and in Fasli 1271 two parties out-bidding the other, the original application for 80 Acres, assessed at Rupees 390, was raised by competition to 254 Acres, assessed at Rupees 1,172. The Puttah being only for that year the bad effects which up land to be permanently held to competition, arise from putting land which by burdening the Ryot makes him a poor man, is not felt. On the whole there is, a considerable decrease in the amount of remissions.

15. Statement No. 4 exhibits the particulars of remission of Rupees 3,531 granted on cultivated lands. The particulars are specified below :—

Rs. 180 Cowle remission on account of lands on Cowle tenure.

3,278 Shamlat Dasavundum remissions on certain lands cultivated under Shamlat Dasavundum tanks, and including Shrotriem remissions for lands cultivated in Shrotriem villages, and Cattubadi remissions.

103 Remissions granted to village servants, who have neither sufficient Inams, nor the customary fees.

3,561 The decrease of Rupees 4,449 is shown, compared with the remissions of the preceding Fasli.

The increase of remission of Rupees 18 in Cowle tenure is attributed to a larger area being brought under cultivation, and that of Rupees 150 to Shamlat Dasavundum lands in consequence of this description of land being much cultivated. Hence the total increase of Rupees 168. If this increase be deducted from 4,617 Rupees, being the amount found to decrease in remissions of Shrotriem villages in consequence of their being made over to their respective Inamdars, the net decrease is Rupees 4,449.

16. The reasons for increase and decrease in Sundry Items of Revenue, entered in Enclosure of Statement No. 4, are here enumerated :—

Items.	Fasli 1271.	Fasli 1272.	Comparison.	
			Increase.	Decrease.
Sundry Items. { Inam Jody	27,990	24,995	...	2,995
Do. Nirsargi	3,164	5,942	2,778	...
Inam Tafarik... ..	141	179	38	...
Bungalow quit-rent... ..	10	10	...	...
Rents of old Topes, rents of Babul trees, &c. ...	2,477	2,549	72	...
Rents of Hills... ..	504	358	...	146
Do. of Jungles	244	282	38	...
Government plantations	922	874	...	48
Total... ..	35,452	35,189	2,926	3,189
			Net...	263

The decrease of Rupees 2,995 in the items of Jody has been caused by the reduction of the usual Jody payable on Inam lands which have been enfranchised by the Inam Commission.

The decrease of Rupees 146 in the Rents of hills, is owing to their not having been rented out according to the instructions of the Board of Revenue conveyed in their Proceedings.

The amount of Rupees 358, being the Rents of hills which had been rented out previous to the order above quoted for certain number of years, is still included in the beriz.

There is a decrease of Rupees 48 under the head of "Government plantations." This item would have been greater in consequence of many topes being sold, but the deficiency was made up by increased offers on those topes which were open to public competition.

The increase in Nirsargi, and Inam Tafarik is attributable to increase of cultivation under those heads in this year over that in the preceding one.

The increase under the head of Old topes, and in Rents of jungles is owing to the increased offers on public competition.

17. The following Statement shows the extent of land held on Cowle tenure as compared with the last Fasli :—

Items.	Fasli 1271.		Fasli 1272.		Comparison.			
	Acres.	Assessment.	Acres.	Assessment.	Increase.		Decrease.	
					Acres.	Assessment.	Acres.	Assessment.
Dry land... ..	3	RS. 1	...	RS. ...	...	RS. ...	3	RS. 1
Wet do.	36	252	52	299	16	47	...	...
Total...	39	253	52	299	16	47	3	1
			Net...		13	46	...	...

Of the lands in Cowle tenure in the last Fasli, the term of lease of dry land 3 Acres, assessed at Rupee 1, and of wet land 7 Acres, assessed at Rupees 60, amounting in the aggregate 10 Acres, assessed at Rupees 61, has expired.

An extent of 23 Acres, assessed at Rupees 107, has been granted on Cowle tenure during the Fasli under review. All the lands now under Cowle tenure are Progressive Cowle, and no Payamalli Cowle is included in this.

18. The annexed Memorandum exhibits the extent of land cultivated with Sugar-cane, Cotton, and Indigo during the year under review as compared with the previous year:—

Fasli.	Surgar-cane.		Cotton.		Indigo.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
1271.	1,228	RS. 6,780	8,632	RS. 2,532	287	RS. 239
1272.	1,494	9,161	8,074	2,520	577	565
Increase...	266	2,381	...	...	290	326
Decrease...	...	...	558	12	...	...

The high prices obtained for Jaggery encouraged cultivation. In the Sub-division there is not much ragud or black soil well suited for cultivation of Cotton.

Owing to a favorable season in May, and June the lands were first sown with grain. In September and October lands were sown with Cotton to a moderate extent. Hence there is a decrease under this head.

Indigo is not much cultivated in the Sub-division, but the remunerative prices having induced the Ryots to cultivate, the quantity raised shows an increase over that of the previous Fasli.

19. The annexed Statement exhibits the result of the Land Revenue Settlement entered in Column 8 of Statement No. 10, as compared with the last Fasli :—

Items.	Fasli 1271.	Fasli 1272.	Comparison.	
			Increase.	Decrease.
Quit-rent of Shrotriem and Inam villages. ...	8,865	17,108	8,243	...
Ryotwar.....	6,06,237	6,92,725	86,488	...
Total.....	6,15,102	7,09,833	94,731	...

The quit-rent imposed on enfranchised Inams of Bhatavarti, and of fixed Jodi Shrotriem villages accounts for the increase under the first item, and the reasons given for the extension of cultivation in paragraph 12 account for the increase under the second item.

20. The subjoined is a comparison of this with the previous Fasli as regards Extra sources of Revenue, entered in columns from 9 to 12 of Statement No. 10.

Items.	Fasli 1271.	Fasli 1272.	Comparison.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Sayer (fees collected on firewood and sale proceeds of Government plantations) ...	823	9,641	8,818	...
Abkarry	95,460	95,611	151	...
Moturpha	862	...	...	862
Income Tax.	36,758	20,799	...	15,959
License.	1,702	...	...	1,702
Salt Revenue.	...	3,101	3,101	...
Stamp paper and penalty inclusive. ...	25,048	20,249	...	4,799
Total.....	1,60,653	1,49,401	12,070	23,322
			Net...	11,252

The first head is an item capable of yielding a very greatly enhanced profit if suitable Establishment be paid out of the proceeds.

The only jungles which are looked after, that is, near Amagondapellem, and Kalliyandrug, have over it servants paid at Rupees 1½ per mensem. Such inadequate pay is an incentive to fraud, and no doubt the watchers find the appointment pay. The increase is owing to a large number of the plantations having been sold in the year under notice.

The increase in Abkarry is owing to interests having been collected on Abkarry farm in consequence of kists not being punctually paid.

The amount of Salt Revenue, which was collected to a limited extent, and credited under the head of License tax, was made over to their respective payers after the receipt of Act II of 1862, which enjoined the refund of License tax. The tax on salt manufacture was re-imposed as per order of the Proceedings of Government. Hence this is a new item.

Previous to the introduction of the License tax (Act No. XVIII of 1861) Moturpha tax was collected and credited to the accounts of last year, but by the above Act the Moturpha tax was abolished, and by Act II of 1862 the License tax itself was refunded, so that the item of Moturpha of course shows a decrease under the full amount collected last year on that account.

The decrease in the item of Income tax is attributed to the reduction of 2 per cent. under Act XVI of 1862.

The decrease in the sale of Stamps is attributed to the fact that in the last year there was extensive demand for them for the purpose of renewing bonds under limitation of suits, as well as to execute agreements between Inamdars, when the Inam inquiry was being conducted by the Deputy Collector attached to the Inam Commission. In the year under review, there being no such special demand for them, there is a proportionate decrease.

21. The following Statement shows the increase and decrease under several heads in Enclosure A of Statement No. 10, compared with the last Fasli:—

Items.	Fasli 1271.	Fasli 1272.	Comparison.	
			Increase.	Decrease.
<i>Revenue.</i>				
Land Revenue... ..	6,15,102	7,09,833	94,731	.....
Sundry Revenue... ..	1,60,653	1,49,401	.....	11,252
Total...	7,75,755	8,59,234	94,731	11,252
Extra Revenue including interest.	16,912	11,866	.....	5,046
Sale proceeds of Government plantations.	40	1,045	1,005	.....
Total...	7,92,707	8,72,145	95,736	16,298
		Net...	79,438	

I have explained in paragraphs 19 and 20 the causes for increase in Land Revenue, and decrease in Sundry Items of Revenue respectively, and no further explanation is needed.

The causes for difference in Extra Revenue, and in the sale of Government plantations, are specified in the following paragraph.

22. The following Abstract No. 9 compares the Sevoy Jama, and the Interest of this and the last Fasli:—

Items.	Fasli 1271.	Fasli 1272.	Comparison.	
			Increase.	Decrease.
<i>Sevoy Jama.</i>				
Revenue fines... ..	832	1,287	455	.....
Sundry Sources of Revenue	16,078	10,571	.....	5,507
Total...	16,910	11,858	455	5,507
<i>Interest.</i>				
Revenue... ..	2	8	6	.....
Sundry Revenue... ..	.....	.....	.....	.....
Total...	2	8	6	.....
Sale proceeds of Government plantations. ...	40	1,045	1,005	.....
Total...	16,952	12,911	1,466	5,507
			Net...	4,041

The particulars for the decrease in the Sevoy Jama—

6,265 This decrease is attributed to the extent of land cultivated in this year after the settlement being smaller than the last year.

105 Sale proceeds of dry trees which had been credited to the Sevoy Jama in the last year being now transferred to the head of Local Fund, as directed in the Proceedings of the Board of Revenue dated 20th September 1862, No. 6,319.

50 Moturpha being entirely abolished.
6,420.

The causes for increase—

43 On account of collection in excess of the Beriz.

64 Of Inam lands under attachment.

140 Sale proceeds of new books supplied to Ryots for the purpose of using as Acquittance books.

633 Owing to increased offers on bangle manufacture.

33 Land rent on the topes newly sold in the year under notice.

913 Deducting this increase the net decrease is 5,507.

Other causes for increase—

455 Of revenue fines. This amount is greater than the preceding Fasli.

6 The increase in interest is owing to the failure on the part of the Ryots to pay in time the amount due by them to Government.

1,005 Of the increase in the proceeds from the sale of Government plantations, the amount credited to Sevoy Jama.

1,466

23. The subjoined Abstract shows the Demand, Collection, and Balance:—

Items.	Demand of Fasli 1272.	Of which collected.			Balance.			Per centage between Columns 2 and 8.
		Amount collected with- in the Fasli.	Subsequent collection and amount written off.	Total.	Amount re- coverable.	Irrecover- able.	Total.	
1	2	3	4	5	6	7	8	9
Land Revenue....	7,09,833	6,92,901	9,202	7,02,103	4,869	2,861	7,730	1 1 5
<i>Sundry Sources of Revenue.</i>								
Sayer.....	9,641	9,641	...	9,641	...	...	...	.....
Abkarry.....	95,610	85,094	10,241	95,335	275	...	275	0 4 7
Income tax.....	20,799	18,262	2,194	20,456	343	...	343	1 10 5
Salt Revenue.....	3,101	895	1,621	2,426	675	...	675	21 12 3
Stamp paper.....	20,250	20,250	...	20,250	...	...	...	...
Total...	1,49,401	1,34,052	14,056	1,48,108	1,293	...	1,293	0 13 10
Grand Total...	8,59,234	8,26,953	23,258	8,50,211	6,162	2,861	9,023	1 0 9
Extra Revenue....	12,903	10,463	1,303	11,771	873	259	1,132	8 12 5
Interest.....	8	8	...	8	...	...	...	...
Total...	8,72,145	8,37,429	24,561	8,61,990	7,035	3,120	10,155	1 2 7
Collected.....				24,397				
Sanction obtained for writing off.....				164				
				Total...	24,561			

Thus the total amount of arrears is Rupees 10,155; of this Rupees 3,120 is considered irrecoverable as it chiefly consists of Turwar, or full Jodi charged on village servants.

SETTLEMENT REPORT OF

The assessment on lands held by poor Ryots has also been included in this.

24. The following Statement shows the Collection, and Balance of Arrears of all Sources of Revenue :—

Items.	Balance standing at the commencement of Fasli 1272.	Of which collected.			Balance.		
		Collected within the Fasli, including the amount written off.	Subsequent collection.	Total.	Recoverable.	Irrecoverable.	Total.
Land Revenue..	35,699	29,051	104	29,155	1,304	5,240	6,544
Other Revenue..	13,234	13,193	...	13,193	41	...	41
Total..	48,933	42,244	104	42,348	1,345	5,240	6,585
Extra Revenue..	4,329	3,710	6	3,716	384	220	604
Total..	53,253	45,954	110	46,064	1,729	5,460	7,189

The details of the amount entered here as irrecoverable are given in the subjoined Abstract:—

Fasli.	Taluk.	Land Revenue.	Extra Revenue.	Total.	Particulars	
					Of the amount recommended in the last year for writing off the amount for which no sanction was obtained.	The amount recommended in this year for writing off.
1266	Penkonda ...	1 6 0	.....	1 6 0	1 6 0	.....
1267	Anantapur ...	.....	42 1 6	42 1 6	42 1 6	.....
	Penkonda ...	10 12 4	.....	10 12 4	10 12 4	.....
	Hindupur ...	.....	16 1 3	16 1 3	16 1 3	.....
	Total...	10 12 4	58 2 9	68 15 1	68 15 1	.....
1268	Penkonda ...	9 4 2	.....	9 4 2	9 4 2	.....
1269	Penkonda ...	.....	33 1 0	33 1 0	33 1 0	.....
1271	Anantapur ...	1,378 5 0	.....	1,378 5 0	.....	1,378 5 0
	Dharmavarum.	2,597 12 8	55 2 7	2,652 15 3	.....	2,652 15 3
	Penkonda.....	468 11 0	73 4 6	541 15 6	.....	541 15 6
	Hindupur ...	753 10 8	.....	753 10 8	.....	753 10 8
	Madaksira ...	20 12 0	.....	20 12 0	.....	20 12 0
	Total...	5,219 3 4	128 7 1	5,347 10 5	.....	5,347 10 5
	Grand Total...	5,240 9 10	219 10 10	5,460 4 8	112 10 3	5,347 10 5

Causes for the above irrecoverable balance —

	RS.	A.	P.
Some Ryots died, some absconded, and some are paupers...	690	10	2
Boundary dispute...	30	2	6
Balance outstanding against those Revenue and Magisterial village servants who were unable to pay the Turwar, or full Jodi imposed on them.	4,527	1	4
Quit-rent on those Inams which the Inamdars had not agreed to pay ...	212	6	8
	5,460	4	8

From the inquiries made during the settlement of Fasli 1272, the balance of Rupees 5,460-4-8 appear to be really irrecoverable. I have therefore the honor to recommend that sanction be obtained for writing off the same from accounts.

Of the amount recommended in the last year, it appears that no sanction has yet been obtained for writing off in the accounts the sum of Rupees 112-10-3, consequently this amount is also included in the above Statement.

25. The following Statement, prepared in conformity to Enclosure A of Statement No. 13, shows the extent to which coercive process was employed under Act XXXIX of 1858 in the realization of arrears of revenue :—

Name of the Taluk.	Amount of Land Revenue arrears due for Fasli 1272.			Value of property sequestered.			Sold by auction.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Anantapur...	32	10	0	32	10	0	42	8	6
Madaksira ...	21	4	0	20	3	0	21	4	0
Total...	53	14	0	52	13	0	63	12	0

Balance after deducting the arrears due was given to the defaulters.

26. It has been ascertained that the accounts of Fasli 1271, prepared agreeably to the new forms sanctioned by Government, as well as the accounts of Fasli 1272 that had been prepared up to the time of Jamabundy, were tested during Jamabundy.

27. The following Abstract shows the extent of land newly acquired by Huzur, and Taluk servants in Fasli 1272 :—

Items.	Number of individuals.	Land acquired prior to employment.				Land acquired in Fasli 1272 after employment.			
		Circar.		Inam.		Circar.		Inam.	
		Acres.	Asst.	Acres.	Asst.	Acres.	Asst.	Acres.	Asst.
Huzur.	Old servants	5	9	...	...	80	77	3	24
	New servants employed.....	...	...	...	...	...	...	...	...
	Total...	5	9	...	...	80	77	3	24
Taluk.	Old servants	30	...	...	...	499	614	51	85
	New servants employed.....	...	...	...	...	...	...	...	...
	Total...	30	...	...	...	499	614	51	85
	Grand Total...	34	5	9	...	579	691	54	109

It appears that the reports of such acquisitions have been made to the Collector, as directed in the Proceedings of the Board of Revenue dated 17th January 1860, No. 84.

CONDUCT OF THE SUBORDINATE OFFICERS.—My Sheristadar Siva Ramappa has given me satisfaction in the discharge of his duties.

The Penkonda Tahsildar, Sabi Chetty, has been only in the Taluk since June. He has hitherto performed his duties satisfactorily.

The Hindupur Tahsildar, Venkata Chellapatti Naidu, was transferred from Penkonda to Hindupur Taluk. He is a good Revenue Officer, but I have had to notice two or three times, with displeasure, his Magisterial decisions as showing a want of knowledge of his duties, a fault however imputable to all the present Magistrates who are not sufficiently educated for the execution of the responsible powers entrusted to them. As regards the performance of their Revenue duties, the Tahsildars have on the whole done their duties properly.

(Signed) J. W. REID, Acting Sub-Collector.

ANANTAPUR,
31st August 1853.

SETTLEMENT REPORT OF KURNOOL DISTRICT.

1. I have the honor to forward the Annual Jamabandy Statements according to the prescribed form for the past Fasli 1272.

2. STATION.—The settlement of each Taluk was conducted within its limits, as shown in Statement No. 1, with the exception of 20 villages of Markapoor, settled by the Head Assistant Collector in Cumbum. These were in the vicinity of the latter station, and were not ready for settlement, when the rest of the Taluk was completed.

3. REDUCTION IN THE NUMBER OF VILLAGES OWING TO THE AMALGAMATION.—The amalgamation of villages according to the new scheme having been carried out from the commencement of the last Fasli, the total number in the District has been reduced from 1,204 to 789. Of these villages 91 are Shrotriems, held by the owners on payment of a quit-rent fixed by the Inam Commissioner, and in these are included what were classed formerly as Jaghires, Survamaniem, and Kayam Jodi villages. Whatever difference may have formerly existed in these tenures has been now removed, and all are alike held by the owners on payment of an annual quit-rent.

4. UNINHABITED VILLAGES.—The 29 uninhabited villages are in some cases former hamlets of villages, which were found too large for the management of a single Curnum, and which were consequently split under the new system. The majority of the former uninhabited villages, last year 129 in number, have been absorbed with others in the general amalgamation.

5. PUTTAHS.—Of the total number of 73,145 Puttahs, 33,676 were not renewed. The amalgamation and separation of villages required the renewal of many more Puttahs than had been necessary in the preceding Fasli.

6. SEASON.—The season was a favorable one. The heavy rains that fell in September filled most of the tanks, and saturated the black cotton soils of the District so as to permit of dry cultivation being carried on successfully to the close of the year.

7. CROPS.—The crops both wet and dry were generally heavy, but in some villages the dry cultivation was destroyed, in spite of frequent re-sowings, by the ravages of locusts.

8. SANITARY STATE OF THE DISTRICT.—There is nothing to require notice in the sanitary state of the District: cholera was generally prevalent at the commencement of the Fasli, and after dying away, again broke out severely at its close in the Taluks of Sirwell, Cumbum, and Marak-

poor. The station of Kurnool has, however, been singularly free of the disease for the current season, which must be attributed to the exertions of Doctor Keess to promote general cleanliness, and the sanitary improvements effected by him in the town.

9. **SMALL-POX AND FEVER.**—Small-pox and fever have been prevalent as usual in the villages near the Hills.

10. **VACCINATION.**—The annexed statement shows the result of vaccination in the District, and exhibits an increase over the numbers of the previous year, which may be considered satisfactory:—

Station.	Under one year.			Above one year.			Total.		
	Number vaccinated.	Successful.	Unsuccessful.	Number vaccinated.	Successful.	Unsuccessful.	Number vaccinated.	Successful.	Unsuccessful.
Kurnool.....	617	562	55	2,538	2,407	131	3,155	2,969	186

11. **HIGH PRICES OF GRAIN, &c.**—The Board will not fail to remark the extraordinary rise of price which has continued in the District, over the very high prices even of previous years. Annexed is an abstract showing the prices of the chief grains on an average of the whole District, as compared with the preceding Fasli, which exhibits an increase of twenty-five per cent in Jonna, the staple produce of the District:—

	Paddy.						Jonna.	Sadza.	Horse-gram.	Ariga.								
	1st sort.			2nd sort.														
Fasli 1271.	148	5	1	138	10	6	146	14	6	154	4	2	171	13	9	99	13	9
Fasli 1272.	186	0	11	167	14	1	200	8	7	206	7	4	214	2	1	116	0	1
Increase...	37	11	10	29	3	7	53	10	1	52	3	2	42	4	4	16	2	4

12. **CAUSE OF HIGH PRICES.**—It is difficult to account for such a state of things, simultaneously with a succession of good harvests, otherwise than by attributing it chiefly to a fall in the value of money, the effects of which have been enhanced by various local causes.

13. The first amongst these is the measure adopted by the neighbouring Nizam's Government to prevent the export of any produce from their territory. The rich market formerly offered to the producers of the Dooab has been thus cut off, and while the object of the measure was to abate a contemplated famine in the northern portions of the Nizam's territory, the effect has been to lower the price in the villages bordering our frontier 50 per cent below what is current in Kurnool, to the great detriment of both populations.

14. The operations of the Irrigation Company must also have had a local effect in heightening price; their large expenditure by causing a local increase of the circulating medium, has made money plentiful and cheap amongst the labouring classes: while their works have also

to a slight degree increased the labouring population, and thus in both ways augmented their efficient demand for the necessaries of life.

15. With respect to the purely agricultural classes the rise in price is an unmixed gain upon the whole of the surplus produce, which is not required for the support of their own households: it does not even injure the agricultural hired labourer, who is paid as formerly in grain: but it weighs with crushing severity on the lowly paid official classes, whose small salaries hardly suffice for the subsistence of themselves and families.

16. **RYOTS' HOLDINGS.**—Enclosure B in No. 3 shows that 36,630 acres of land bearing a nominal assessment of 1,58,609-10-6 were thrown up by the Ryots. Of this sum, Rupees 1,24,657-3-1 is the permanent remission on the whole of the Ryots' holdings in the three Taluks transferred from Cuddapah, which the Board have directed should be deducted once for all from the accounts. The net assessment on the land thrown up amounts to Rupees 33,952-7-5, while that on the 67,955 acres newly taken up amounts to Rupees 55,008-6-4, showing an actual increase on the holdings of Rupees 21,055-14-11 in assessment, and of 31,325 acres in extent.

17. **WASTE REMITTED.**—The particulars of waste charged and remitted appear in the same enclosure. The small amount of dry waste remitted for want of water was granted in the Taluk of Nandikotkoor to a few pauper Ryots, to whom it was necessary to show this exceptional consideration. The dry and garden waste remitted for inundation, is land flooded under the Cumbum tank, to which the concession has hitherto been always accorded. The wet and garden waste remitted for want of water requires no explanation.

18. **WASTE CHARGED.**—The wet and garden waste charged, is land that was left uncultivated by the Ryots' neglect, although water was available.

19. **PARTICULARS OF REMISSIONS.**—The particulars of remission are given in Statement 4, and on the whole are far less than in the preceding Fasli. The Gottakammy is the usual adjustment of excessive assessment in the Taluks of Kurnool Proper, at the discretion of the Collector, which will continue to be granted until the introduction of the new settlement. The small extent of Shavy was required chiefly under some small tanks in the Ramalakotta and Nandial Taluks.

20. **PERMANENT REMISSIONS.**—The permanent remissions have this year been deducted from the assessment, and will no longer figure in the accounts. Those that still remain are in fact various kinds of Inams, the whole of which have not yet been disposed of by the commission, though the decrease observable in most of the items is to be attributed to its operations.

21. **CULTIVATION OF SPECIAL PRODUCTS.**—The following Statement shows the cultivation of special products as compared with the preceding Fasli:—

	FASLI 1272.		FASLI 1271.		Increase. Extent.
	Extent.	Assessment.	Extent.	Assessment.	
Sugar-cane... ..	584	7,165 8 4	335	4,971 9 6	249
Cotton... ..	1,52,831	1,33,883 12 8	1,39,426	1,37,333 5 10	13,405
Indigo... ..	38,273	79,440 6 1	25,351	55,999 9 11	12,922

22. The increase in Sugar-cane brings the cultivation of this product up to its normal extent. The increase in cotton is very trifling, to what was to be expected after so great a rise in price, but as this rise has continued progressively since the date of last year's sowing, its stimulus will have a greater effect in the current season, should the rains prove sufficient.

23. INCREASE IN THE CULTIVATION OF INDIGO.—The great increase in the cultivation of Indigo is a subject of regret, as the former high prices have this year not been obtained, and whatever may have been the result to the grower, the manufacturer of the dye must have lost largely at the prices now obtainable.

24. DECREASE IN LAND REVENUE.—The abstract Statement of Land Revenue, Enclosure A in No. 10, shows a net decrease of Rupees 36,062.

25. In the Land Revenue there is a net increase of Rupees 16,634, and the nominal decrease in the Ryotwar is occasioned by the collections on the Shrotriem villages, which were formerly credited to this head, being transferred to Jody.

26. DECREASE IN SUNDRY SOURCES OF REVENUE.—The decrease in the Sundry sources of Revenue is occasioned by the abolition of Income tax at two per cent; the final removal of Moturpha collections from the accounts, and a decrease in the sale of Stamps. The small increase in the Abkarry is the price of licenses for the sale of European liquor, and the Salt revenue newly appearing, is the tax charged on the manufacture of earth Salt.

27. DEMAND COLLECTION AND BALANCE.—Statement 11 shows the Demand Collection and Balance of the whole Revenue current and arrears, and exhibits a total balance of about 20,000 Rupees on the 31st July, one month after the close of the Fasli. Enclosure A shows the incidence of the balance Talukwar, and the result is unfavorable in the Taluks of Pattikonda, Ramalakotta, Cumbum, and Markapoor. The quit-rent on Inams is never realizable with the punctuality of Ryotwar revenue, owing partly to the poverty of the owners, and partly to their general absenteeism. The great balance in Markapoor, compared with its small demand, is owing in great measure to the Taluk being without a Tahsildar for one-half of the Fasli.

28. ARREARS.—Statement 13 shows the collection on account of arrears, and the amount of Rupees 2,289-6-6, recommended as irrecoverable out of the small remaining balance of Rupees 3,260-8-5.

29. COERCIVE PROCESS.—The enclosure in the same Statement shows the extent to which coercive process has been employed, the necessity for which has been confined to the Taluks of Cumbum and Markapoor. In the other Taluks, the publication of the Advertisement for the sale of land, has at once sufficed for the realization of the arrear.

30. INCREASE IN CHARGES.—The increase in charges as shown in Statement 14, arises from the absence of the Collector, and the payment of only acting allowance in the previous Fasli, while that in the Huzur and District establishment arises from greater punctuality in the audit by the Paymaster having permitted the payment of salaries more correctly to date. From this cause 13 months' salary were paid within the Fasli under review, against 11 months in the last.

31. PER CENTAGE.—The per centage of charges to gross collections amounts to Rupees 8-8-0 per cent on the total revenue against Rupees 6-13-8 in the preceding year.

32. CURNUMS' ACCOUNTS.—The annexed Statement shows the extent to which the Curnums' accounts have been tested, and the result shows an improvement in their general accuracy over last year:—

Taluks.	Number of villages.	Number of villages of which the accounts were tested.		
		No. of villages of which the accounts were correctly prepared.	No. of villages of which the accounts were found incomplete and incorrect.	Total.
Pattikonda.....	103	80	23	103
Nundial.....	91	80	11	91
Koilkoonla.....	84	84	...	84
Sirwell.....	85	85	...	85
Cumbum.....	71	...	25	25
Markapoor.....	67	...	18	18
Ramalakotta.....	102	102	...	102
Nandikotkoor.....	95	95	...	95
Total...	698	526	77	603

33. LAND HELD BY PUBLIC SERVANTS.—The accompanying Statement shows the extent of land held by Public servants:—

Particulars.	No. of servants.	Circar Puttah land.		Inam land.		Total.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Huzur servants ...	23	257	602 7 6	957	1,239 8 5	1,214	1,841 15 11
Taluk do.	62	1,356	1,856 2 8	1,598	2,141 7 10	2,954	3,997 10 6
Total...	85	1,613	2,458 10 2	2,555	3,381 0 3	4,168	5,839 10 5

34. HEAD ASSISTANT.—I am glad that the services of Mr. Arbuthnot, the Head Assistant Collector, have been continued to the District for the last year. He is well acquainted with his Taluks, takes an interest in his work, and is a valuable public servant.

35. DEPUTY COLLECTOR R. RAGOONATH ROW.—The Deputy Collector Ragoonath Row has also continued his most useful assistance to me for the past year, and I can only repeat what I have previously recorded, as to his qualifications.

36. DEPUTY COLLECTORS D. TIMMAPPAH AND V. COOMARASWAMY MUDALIAR.—The Deputy Collector Timmapah and Acting Deputy Collector Koomaraswamy Mudaliar have both performed their duties most satisfactorily, the former in the Taluks, and the latter in charge of the Treasury, in the management of which troublesome post he has effected great improvements.

37. SERISHTADAR.—Kistna Row, the Tahsildar of Koilkoonla, has acted for several months as Huzoor Serishtadar during the absence on leave of Choudappa, and has proved himself a most intelligent manager of an office, as he had hitherto been known to me as a most efficient Tahsildar

SETTLEMENT REPORT OF KURNOOL.

38. TAHSILDARS.—Venkatasoobaya, the Acting Tahsildar of Nandial, must also be mentioned as having managed his Taluk with marked efficiency.

KURNOOL, 11th September 1863.

(Signed) J. I. MINCHIN, Collector.

CONTENTS.

Paras.

1. Submission of annual Jamabandy Statements according to form.
2. Places at which settlement was made.
3. Reduction in the number and tenure of villages.
4. Amalgamation of uninhabited villages.
5. Remarks on the renewal of Puttahs.
6. State of the season.
7. State of the crops.
8. Sanitary state of the District.
9. Prevalence of Small-pox and Fever.
10. Beneficial result of Vaccination.
11. Prices of Grain.
- 12 to 15. Cause of high prices.
16. Ryots' holdings.
17. Waste charged and remitted.
18. Cause of charging wet and garden land.
19. Particulars of Remissions.
20. Remarks on permanent Remissions.
21. Special Products and their cultivation.
- 22&23. Do.
- 24&25. Cause of fluctuations in Land Revenue.
26. Cause of fluctuations in Sundry sources of Revenue.
27. Demand Collection and Balance for the whole Revenue.
28. Collections on account of arrears of Revenue.
29. Extent to which coercive process was employed.
30. Cause of increase in general charges.
31. Per centage of charges to Collection.
32. Extent to which Kurnums' accounts have been tested.
33. Extent of land held by Public servants.
- 34 to 38. Remarks on the conduct of the subordinate officers of the District.

(Signed) J. I. MINCHIN, Collector.

SETTLEMENT REPORT

OF

MADRAS.

* 13 in number.

1. I have the honor to submit my Report on the Settlement of Land Revenue for Fasli 1272, together with the usual Statements.*

2. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—Statement No. 1 shows the names of the officers by whom the settlement was made, and the period occupied in making it. It will be seen that the greater portion of the Jammabandy of the District was conducted by the Sub-Collector, Mr. Hooper. On my taking charge of the District in March last, the Jammabandy of two of the Taluks of the Collector's charge, Ponneri and Saidapet, had not been commenced, and as pressing business retained me at head quarters, Mr. Hooper, at my request, conducted the settlement of Ponneri, while I carried on that of the Saidapet Taluk.

3. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES, WITH REMARKS ON THE NUMBER OF PUTTAHS THAT HAVE BEEN RENEWED AND NOT RENEWED.—The number of villages held on various tenures in the District—is the same as in last year, excepting under the heads of Villages held for more than one year, and those held for one year only. The increase of four villages observable in Statement No. 1 under the head of Rents for one year, is owing to the village of Mappedu and two others, which had hitherto been rented for more than one year, and the Amani village of Kodumbukam having been rented for the current year only. This circumstance caused the decrease of a proportionate number, under the head of Rents of villages, held for more than one year, and under the head of Amani villages. These four villages were rented for one year only, in the expectation of bringing these and other similar villages under Ryotwari settlement in the course of the current year.

4. The number of Puttahs issued during the year is 1,01,317, which includes 58,597 Quit-rent bills, issued in the Town of Madras, which are not Puttahs.

5. In the Town of Madras, fresh quit-rent bills are issued every year, for they are receipts for payments made on account of lands held on certificates of quit-rent and ground rent, and the number of these bills vary in proportion as the collections are greater or smaller. In other parts of the District, rents of lands held on grants are collected on receipts, and they are not included either in Puttahs or bills.

6. The total number of new Ryotwari Puttahs, issued during the year under report, is 24,339, while 18,381 Puttahs were unrenewed, or had trifling differences entered. Last year the new Puttahs issued were 36,392. This is an important improvement and progress, and reflects credit on the measures taken by Mr. Cunliffe to prevent the concealment and withholding of Puttahs, which was customary in this District, from an erroneous importance attached by the Ryots to the re-issue of Puttahs.

7. SEASON AND SANITARY STATE OF THE DISTRICT, THE LATTER INCLUDING A BRIEF ACCOUNT OF THE BENEFITS OF VACCINATION, AND THE EXTENT OF ITS OPERATIONS.—As directed in paragraph 2 of the Board's Miscellaneous Circular of the 19th June, No. LXIX, I annex below a tabular Statement, showing the quantity of rain which fell during the months commencing from

April and ending with March 1863, but from the carelessness with which these observations are kept by the Taluk officials, no reliance can be placed upon them :—

Year.	Months.	Inches.	Tenths.
1862	April.....	...	...
"	May.....	0	0 $\frac{8}{10}$
"	June.....	0	9 $\frac{3}{10}$
"	July.....	2	...
"	August.....	4	6 $\frac{5}{10}$
"	September.....	2	8 $\frac{6}{10}$
		10	5 $\frac{2}{10}$
"	October.....	5	6 $\frac{5}{10}$
"	November.....	5	5 $\frac{1}{10}$
"	December.....	5	6 $\frac{1}{10}$
1863.	January.....	...	4 $\frac{1}{10}$
"	February.....	...	...
"	March.....	...	5 $\frac{6}{10}$
		17	7 $\frac{7}{10}$
	Grand Total...	23	2 $\frac{2}{10}$

8. The season of the year under report cannot be said to have been favorable. The tanks have not received their average supply of water, and though the rains that fell during the first half of the year were sufficient to induce the Ryots to increase their Nunjah and Punjab cultivation, they were disappointed in the later rains of January, February and March. The crops in consequence were below average.

9. The sanitary condition of the District during the year under review has been good. Cholera and small-pox have been confined to a small circle in the District. The cattle also have not suffered, during the year, from any serious disease.

10. Vaccination has progressed. The total number of children vaccinated during the year is 6,646, or 1,316 more than the number vaccinated during the preceding year. Of the above number, 6,069 cases were reported successful. This comparative success is due to the careful personal supervision exercised by Dr. Shortt, Zillah Surgeon of Chingleput.

11. PRICES OF GRAIN.—No material fluctuation has taken place, during the year under report, in the price of the grains chiefly used for food.

12. RYOTS' HOLDINGS. CAUSES FOR THE ABANDONMENT AND TAKING UP LANDS TO A LARGE EXTENT.—The holdings of the Ryots at the beginning of the Fasli consisted of Acres 4,21,333,

	Extent.	Assessment.
	Acres.	Rs.
Total holding at the beginning of the Fasli...	4,21,333	13,31,503
Lands relinquished...	5,591	9,068
Remainder.....	4,15,742	13,22,435
Add lands taken up this year...	19,605	41,416
Total....	4,35,347	13,63,851

assessed at Rupees 13,31,503. Of this extent, lands relinquished during the year from various causes amounted to Acres 5,591, assessed at Rupees 9,068, and the extent of Sheigal and Anadi Bunjer lands taken up during the year amounts to Acres 19,605, assessed at Rupees 41,416. There is, therefore, a net increase of Acres 14,014, assessed at Rupees 32,348 in the actual holding of the Ryots this year, compared with that of last year.

13. ACTUAL CULTIVATION.—The cultivation and settlement of Ryotwari villages is detailed in Statement No. 3. Enclosure A to this Statement shows an increase of Rupees 1,01,556, as

	RS.
Punjab	48,831
Nunjah	42,328
Totakal	2,339
Fasaljasti	7,448
Teerwajasti	610
Total...	1,01,556

Board's Miscellaneous Circular 19th June 1863.

Rupees 27,343, being the amount of waste charged last year, there appears a nominal decrease of Rupees 18,671 under the head Land Revenue, the real increase being Rupees 39,200.

14. WASTE CHARGED AND REMITTED WITH REASONS.—The Talukwar particulars of waste remitted under the different heads of Dry, Wet, and Garden, are given in Enclosure C to Statement

Podugal Remission.		
Taluks.	Fasli 1271.	Fasli 1272.
	RS.	RS.
Saidapet	614	1,446
Chingleput	5,285	5,240
Madurantakam	22,427	26,001
Conjeveram	3,332	4,159
Trivallur	3,028	2,969
Ponneri	431	814
Total...	35,147	40,629

No. 3. The extent of waste lands on which remissions were granted during the year, consists of Acres 60,317, assessed at Rupees 1,68,863, of which the remissions granted on Punjab lands amount to Rupees 40,741; nearly the whole of this item consists of remissions on Punjab fallows, as permitted by the Government Order of 10th March 1869, No. 364. The chief portion of this remission was granted in the Sub-division of the District, where Varagu is the crop grown on the high

lands, requiring under the present system of culture to be left fallow after cultivation. These remissions were given by Mr. Hooper, a very careful and experienced officer.

15. The remissions granted on waste lands in the year under report, compared with that in the past year, shows a total decrease of Rupees 33,807, notwithstanding that the full amount of assessment on all Nunjah lands, left waste for want of water, and without fault on the part of the Ryots, was remitted during the current year under the orders of the Board, conveyed in the Board's Standing Circular of the 19th June 1863, No. LXIX. While this necessary indulgence was afforded to the Ryots, greater strictness was observed in granting, except under very special circumstances, any remission under the heading of Punjab waste.

16. The extent of waste charged during the year consists of Acres 30,313, assessed at Rupees 43,642. Of this amount Rupees 9,334 consists of charges made on Karanamah Bunjer, or lands for which the Ryots have agreed to pay under all circumstances, whether cultivated or not.

17. PARTICULARS OF REMISSIONS. Statement No. 4.—The remissions granted during the year under all heads amount to Rupees 4,02,026, of which Rupees 1,68,863 constitute the item Waste, remitted as shown in paragraph 14; the remaining sum of Rupees 2,33,163 consists of remissions made under the several heads given in the margin. It will be observed that a large proportion of these remissions is on account of the payment of village servants. A comparison of the remissions granted this year, under the several heads given above, with the remissions granted in last year under the same heads, will show that the remissions granted this year (Fasli

	RS.
Occasional Remissions.....	44,552
Permanent do.	35,922
Special do.	5,858
Deductions for the payment of village servants.....	1,46,831
	2,33,163

1272), were by Rupees 35,013 more than the remissions granted in Fasli 1271. This increase is mainly attributable to the reductions effected under the order of Government, dated 22nd November 1862, No. 2,463 (Board's Proceedings 4th December 1862, No. 7,928), in the assessment of all Nunjah lands, varying from 8½ to 13 Rupees and above, and also to the increased deductions made on account of the salaries of village servants, consequent on an increase in the cultivation.

Taluka.			RS. A. P.			1,742. Wet crops have also failed to some extent in certain parts of the District, subsequent to the Jammabandy; and the remissions to be granted on such crops amount to Rupees 5,578-6-9, as shown in the margin. I have ordered the collections of the above amount to be suspended,
Saidapet...	..	..	2,166	14	10	
Chingleput...	..	..	170	0	0	
Madurantakam...	..	..	2,167	14	10	
Conjeveram...	..	..	495	4	9	
Trivaller...	..	..	255	3	6	
Ponneri...	..	..	323	0	10	
Total..			5,578	6	9	

and it will, in due course, be recommended for remission.

19. I may state for the Board's information that the remissions, referred to in the Government Order of the 22nd November 1862, extended in the current year only to the cultivated area, and not to waste, and that, in thus reducing the assessment, the difference between the old and the new rates has been shown for this year under the head Permanent remissions, both in Statement No. 4, and Enclosure B to Statement No. 10. The above arrangement has been deemed necessary this year, owing to the reduction of assessment sanctioned by Government not having been applied to each field in the District. Mr. Cunliffe explained to the Board this circumstance in his letter, dated the 9th December 1862, and the difficulty that existed in carrying out the reductions sanctioned by the Board. "Fieldwar" in Fasli 1272, and the Board have also given their consent to the arrangement suggested by him, viz., to make a lump reduction in the assessment of the holding of each individual, on the principles sanctioned by the Government, and to introduce the Fieldwar reduction of assessment during the current year. Orders have already been sent for a Fieldwar reduction of assessment during the current year, according to the order of Government, and it is now being done in the Taluks. The cultivation returns for Fasli 1273 contain only the net assessment, after deducting the amount of remissions sanctioned by the Board.

20. The permanent remissions made under the Order of Government, dated 22nd November 1862, are also included in Column 23 of Statement No. 3 for the current year; but from the ensuing year, such remissions will appear in Column 4, of Enclosure B to Statement No. 10, as contemplated by the Board in their Miscellaneous Circular, dated 19th June last, No. LXIX.

21. AMANI VILLAGES.—The number of villages which have been under Amani management during the year is five, and the revenue derived from these villages, after deducting the charges of Establishments, amount to Rupees 3,560-10-9, or Rupees 2,171 less than the revenue derived in Fasli 1271. This is owing to the fact of the village of Kodumbakam in the Saidapet Taluk, which was under Amani management last year, having been rented out this year, and also to a decrease in the cultivation of the remaining villages under Amani management.

22. LANDS HELD ON COWLE TENURE.—Lands held on progressive Cowle amount to Acres 2,244, actually assessed at Rupees 2,048-12-9.

23. The aggregate extent of land given on Cowle tenure during the current year is Acres 401, bearing an assessment of Rupees 686-15-1: the lands so granted are Anadi or immemorial waste, which required considerable outlay in clearing jungles, &c., to render the same fit for cultivation.

24. The Enclosure to Statement No. 6 shows the extent of land on permanent Cowles. A considerable extent of land has been granted, during the year under report, on Cowle tenure for planting topes.

25. The applications for lands on these terms are increasing, and they are chiefly from Europeans and East Indians at Madras. These lands are being planted with Casuarina trees, and trees of quick growth suitable for firewood, for which the demand in Madras is rapidly increasing.

	Fasli 1271.		Fasli 1272.		
	Acres.	Rs.	Acres.	Rs.	
Sugar-cane	104	65 1	117	619	
Indigo	3,075	2,176	5,665	16,446	
Cotton	1	2	12	24	

I trust, convince the natives that the soil of many parts of the District is suited to this cultivation.

27. MOTURPHA OF ARREARS.—The Moturpha arrears are exhibited in Statement No. 8, and as the whole of these arrears are due from the poorer class, chiefly weavers, who have suffered great privations in consequence of the high price of Cotton, and the reduced demand for their manufacture, I have included the same in Statement No. 13, under the head of Irrecoverable balance, and would suggest that the same should be written off the accounts.

28. SUNDRY ITEMS, TOGETHER WITH CAUSES FOR INCREASE AND DECREASE.—As directed by the Board in paragraph 7 of their Miscellaneous Circular of the 19th June 1863, No. XXIX, Sundry items, which have hitherto been exhibited in Statement No. 4, have been embodied in Statement No. 9, according to the classification prescribed by the Board.

29. Under the head "Land Revenue Sundry items," there appears a decrease of Rupees 57,871, which is mainly owing to the transfer of the quit-rent on bungalows and gardens at Madras and elsewhere, amounting in the aggregate to 84,587 to the head "Miscellaneous," which resulted in a net increase of Rupees 73,745 under the latter head.

30. ABSTRACT STATEMENT OF THE SEVERAL RESULTS OF LAND AND OTHER REVENUE SETTLEMENT IN COMPARISON WITH THE PRECEDING YEAR.—The following Abstract Statement exhibits the Settlement of the Land Revenue, and other sources of Revenue, as compared with the preceding year:—

Items.	Fasli 1271.			Fasli 1272.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Permanently settled...	1,07,054	12	1	1,06,523	5	4	...	...	...	531	0	0
Shrotriem and Inam villages...	66,944	13	7	73,701	15	6	6,757	0	0	...	...	...
Rent for one year.....	6,244	14	6	9,459	9	10	3,215	0	0	...	...	...
Rent for more than one year...	14,509	1	2	12,292	0	8	...	...	...	2,217	0	0
Ryotwar.....	12,24,257	8	10	12,05,586	8	7	...	...	...	18,671	0	0
Amani or division of produce...	5,731	0	8	3,560	10	9	...	...	...	2,171	0	0
Inam commutation.....	876	2	11	...	...	...	...	...	...	876	0	0
Miscellaneous.....	65,737	9	2	1,39,482	8	8	73,745	0	0	...	...	...
Total.....	14,91,355	14	6	15,50,606	11	4	83,717	0	0	24,466	0	0
Abkarry.....	9,69,475	15	11	9,98,338	10	10	28,863	0	0	...	...	...
Income Tax.....	41,911	14	0	32,578	5	0	...	...	...	9,383	0	0
Salt.....	16,25,250	5	8	17,15,769	15	10	90,250	0	0	...	...	...
Stamps.....	4,42,868	13	8	1,43,510	10	6	642	0	0	...	...	...
Miscellaneous.....	11,740	7	5	7,832	7	11	...	...	...	3,908	0	0
Grand Total...	42,82,603	7	2	44,48,636	13	5	1,66,054	0	0	...	...	...

From the above Abstract it will be observed that the demand for Fasli 1,272 under the head Land Revenue, is Rupees 15,50,606, or Rupees 59,251 more than the demand of last year. This

increase, as already explained, is owing to an increase in the cultivation of the year, as also to remissions on dry waste having been disallowed during the year.

31. **ABKARRY.**—Although in the entire Abkarry Revenue of the District there has been an

Madras Town Abkarry.

Fasli 1271.	Fasli 1272.
Rs.	Rs.
8,61,475	8,40,838
Decrease ... 20,637	

increase, there has been a falling off during the year under report of the Abkarry in the Town of Madras of Rupees 20,637, as shown in the margin. This decrease is owing, as I have already explained in my Administration Report, to the adverse character of the season, and to the consequent poverty of the class from whom

this revenue is chiefly derived. The net increase of Rupees 28,863 in the Abkarry Revenue of the whole District, is owing to the Abkarry contract of the District, exclusive of the Town of Madras, having been sold at the enhanced price of Rupees 1,57,500 a year, or Rupees 49,500 more than the price of the preceding year (Fasli 1271).

32. **INCOME TAX.**—The decrease of Rupees 9,333, under the head of Income Tax, is owing to the abolition of the two per cent., and to a more careful scrutiny exercised in ascertaining the means of the people, and the real extent of their liability to this tax.

33. Hitherto the practice has been to give the particulars of the Miscellaneous items or Extra Revenue in Statement No. 9, but as the Board have made no provision for embodying these particulars in the new form of Statement No. 9, circulated this year with their Circular of the 19th June last, No. XLIX, No. 3,635, I have exhibited the particulars of the Miscellaneous items in a separate paper.

Vide Enclosure C to Statement No. 10.

34. **SALT.**—The usual Statements, connected with the administration of Salt Revenue, accompany this report. The marginal Abstract shows an increase of Rupees 90,520 in the Salt Revenue of the year under report, as compared with the preceding year. This steady increase is to be attributed to the increased facility of carriage afforded by the extension of the Railway.

	Fasli 1271.	Fasli 1272.	Increase.
	Rs.	Rs.	Rs.
Madras	12,56,598	13,40,938	84,340
Chingleput	3,68,652	3,74,832	16,180
Total ..	16,25,250	17,15,770	90,520

35. The quantity of Salt in store at the beginning of Fasli 1272 consisted of Maunds 21,36,386. If to this quantity is added the Salt manufactured and received into store during the year under review, the total quantity of Salt in store for the year consisted of Maunds 37,43,870, or 31,480 Maunds less than the storage of the preceding year. I regret to state that the season has been unfavorable to the manufacture of Salt, and much Salt has been destroyed by unexpected and unseasonable rain.

36. The Home and Inland consumption during the year amounts to Maunds 11,66,078, and the quantity shipped 2,49,668 Maunds. The quantity of Salt conveyed by rail to different Districts, on the west and north-west of Madras, consists of Maunds 9,79,191, or 3,06,944 Maunds more than last year. The North-western line being now open as far as Tirupati, Salt purchased by wholesale merchants is taken by the Railway. It is either sold at the present terminus to meet the demand of the rural markets, or conveyed by the ordinary means of transit to Cuddapah, Kurnool, &c. The connection of the Great Southern line, with the Western line at Salem, will probably affect the sales of this District; but a further extension of the North-western line, and the opening of the Bangalore branch will, I think, more than compensate for this diminution.

37. The amount of Kudivaram paid for manufacturing Salt in Fasli 1272 is Rupees 1,60,180, and the cost of storage, and charges of Establishment, &c. amount to Rupees 1,16,716. If these two items are deducted from the value of Salt sold during the year, the net Revenue from this source will amount to Rupees 14,40,347.

Quantity in store at the beginning of the Fasli		Maunds.
Quantity stored subsequently ...		74,254
		2,67,483
		3,41,737
Sales.		
July.	...	13,641
August	...	12,757
September.	...	13,784
October	...	13,708
November.	...	10,881
December	...	9,216
January.	...	12,357
February	...	10,999
March.	...	17,333
April	...	4,912
May	...	2,724
June	...	2,826

38. The sales of Salt at the new Depot at Homes' Gardens, established in March 1862, have not been as satisfactory as was expected. There has been a considerable fluctuation in the sale during the last 12 months, as will be seen from the marginal Abstract. The gradual falling off in the sale at the Depot is owing, as I explained in my Administration Report, to older Salt having been sold, which only gave the whole sale purchasers the usual profit, and took away the inducement, which had attracted the merchants, from the Madras Kotaur to that at Homes' Gardens.

39. **STAMPS.**—There has been a small increase of Rupees 642 in the sale of Stamps, which calls for no particular explanation; but there is a decrease of Rupees 2,564 under the head "Stamp Miscellaneous," which is owing to the penalties, levied on unstamped and insufficiently stamped documents, under the provisions of Act X of 1862, having been less during the current year than in the preceding one.

40. **DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.**—The demand for Fasli 1272, as already shown in the Abstract annexed to paragraph 30 of this Report, is Rupees 44,48,637. The collections within the Fasli amount to Rupees 40,80,733, which left a balance of Rupees 3,67,904 at the beginning of Fasli 1273. Of this last named balance, the collections made up to the close of August amount to Rupees 1,52,439, so that there is still a balance of Rupees 2,15,465 yet to be collected.

41. Of the outstanding balance at the close of August, the sums noted in the margin appertain to Jari Muttahs, Shrotriem villages, &c. Measures have been taken for the realization of these arrears, and with satisfactory results as shown in the Demand, Collection, and Balance Statement for September.

42. The Land Revenue demand alone for the year amounts to Rupees 15,50,606, of which Rupees 12,28,194, or Rupees 79 per cent. were collected within the Fasli, leaving a balance of Rupees 3,22,412, or Rupees 21 per cent. of the demand. The collections in the subsequent months up to August amounted to Rupees 1,41,792, or Rupees 9 per cent., which further reduces the balance to Rupees 1,80,620, or Rupees 12 per cent. on the total Land Revenue.

43. **DEMAND, COLLECTION, AND BALANCE OF ARREARS FROM ALL SOURCES.**—The arrears at the commencement of Fasli 1272 amounted to Rupees 5,27,344, of which the amount collected within the Fasli was Rupees 3,60,048, which leaves a balance of Rupees 1,67,296. Deducting from this amount Rupees 25,392, written off the account during the year as per sanction of Government noted in the margin, there is still a balance of Rupees 1,41,904, which was further reduced to Rupees 1,34,321 by the collections made up to August last.

Government Order, 1st September 1862, No. 1,837.
Do. 11th do. No. 490.
Do. 30th April 1863, No. 744.

44. The amount of arrears, when the demand of the last year, and that under report

Fasli.	Total.	
	1871.	1870.
1871.	Rs. A. P. 25,811 14 5	Rs. A. P. 29,925 13 6
1870.	Rs. A. P. 1,34,321	Rs. A. P. 42,268-0-10
1869.	Rs. A. P. 893 2 10	Rs. A. P. 3,041 12 0
1868.	Rs. A. P. 308 11 3	Rs. A. P. 3,041 12 0
1867.	Rs. A. P. 381 5 6	Rs. A. P. 3,041 12 0
1866.	Rs. A. P. 184 7 3	Rs. A. P. 3,041 12 0
1865.	Rs. A. P. 252 12 1	Rs. A. P. 3,041 12 0
1864.	Rs. A. P. 252 12 1	Rs. A. P. 3,041 12 0
Land Revenue	...	...
Fyotwar...	...	...
Amani...	...	...
Rent...	...	...
Miscellaneous...	...	...
Moturpha...	...	...
Total...	...	...

is compared, is less in proportion than last year, but is still much larger than is necessary, and reflects discredit on the Taluk officers. I trust that the orders issued will secure, during the current year, a more regular and punctual collection of the revenue. Of the amount of Rupees 1,34,321, a sum of Rupees 42,268-0-10 is irrecoverable (*vide* Statement No. 13), and I therefore beg that the sanction of Government may be obtained for my writing off the accounts the above sum.

45. In the above amount I have included the sum of Rupees 22,249, being the amount of Shavi remissions made in Fasli 1271, and Fasiljasti erroneously brought to account in the same Fasli. As directed by the Board

In their Proceedings of the 19th August 1871. last, No. 5,168, I

have also included in the above amount Rupees 4,319-3-0, being the amount of Moturpha arrears of past Faslis, which is also irrecoverable for the reasons stated in paragraph 27 of this report.

46. The irrecoverable balance, requiring to be written off the accounts in the quit-rent of Madras proper, amounts to Rupees 6,312-4-8. Of this amount Rupees 4,134-11-4 are quit-rent arrears during a period exceeding six years, and are legally irrecoverable; Rupees 795-0-11 are the ground rent arrears for a period of more than three years, and are also irrecoverable. The remainder, Rupees 1,382-8-5, consists of arrears due on bills erroneously issued, and which required cancellation.

47. The Fasliwar details of the above arrears, and other arrears now recommended to be written off the accounts, are shown in the margin.

48. COERCIVE PROCESS.—From the marginal Abstract, the Board will see that the number of cases in which coercive process was employed during the year under review is 12,313, and the value of property attached, both personal and real, amounted to Rupees 1,07,930, or Rupees 44,976 more than the value of property attached last year. The value of property sold during the year is Rupees

Fasli.	Number of cases in which coercive process was employed.	Value of property attached.		Value of property sold.		Total value of land and personal property sold.
		Land.	Personal.	Land.	Personal.	
1271...	6,090	35,835	27,119	6,140	568	6,708
1272...	12,313	29,220	78,701	14,017	2,097	16,114

16,114, or Rupees 9,406 more than last year. The extent to which coercive process has been found necessary in this District is great, as compared with other Districts, and indicates the necessity for a re-consideration and reduction of the rates of assessment in this District. The subject has recently been submitted for the Board's orders, and will doubtless receive their consideration.

49. GROSS COLLECTIONS AND CHARGES.—The collections from all sources during the year amount to Rupees 44,40,781, or Rupees 2,96,532 more than the collections of the past year. The charges incurred during the year under all heads amount to Rupees 5,47,336, or Rupees 41,650 more than the charges incurred in last year, or Rupees 12 per cent. on the gross collections. Deducting the charges from the gross collections, the net Revenue of the year amount to Rupees 38,93,415.

50. THE WORKING OF THE NEW FORMS OF TALUK AND VILLAGE ACCOUNTS.—The new forms of Village and Taluk accounts are prepared in accordance with the instructions contained in the Manuals; and the Taluk and Village officers have become thoroughly conversant with these forms. The total number of villages, for which Survey Register A with its duplicate copies has been completed up to the end of August last, is 1,552, and the registry of the remaining 84 villages will shortly be completed.

51. The individual returns of landed property, possessed by public servants in this District, and referred to in paragraph 37 of Mr. Cunliffe's report for Fasli 1271, have been rendered by each officer in the District; and no fresh lands have been acquired during the year.

52. In conclusion, I have much pleasure in recording the valuable assistance I have received from Messrs. Hooper and Banbury, who, during the year under report, have held the office of Sub-Collector. Rungasawmy Iyengar, the Deputy Collector of Madras, has not only performed most efficiently the duties of his own office, but has also given me great assistance in various miscellaneous work entrusted to him. Mr. Smith, the Deputy Collector in charge of the Salt Department, continues to perform his duties satisfactorily. Mr. Locke, who has recently joined the District as Deputy Collector and Magistrate, has shown zeal and ability in the discharge of his duties. Mr. Woodroffe, Assistant Collector, has made very creditable progress in acquiring knowledge of Revenue and Magisterial work.

53. A copy of the Jammabandy report for the Sub-division, sent by Mr. Banbury, the Sub-Collector, is submitted for the Board's information.

SAIDAI ET,
1st October 1863.

(Signed) R. S. ELLIS, c. B., Collector.

CONTENTS.

	Paras.
Villages at which the settlement was made...	2
Variations in the number and tenure of villages, with remarks on the number of Puttahs that have been renewed and not renewed...	3
Season and sanitary state of the District, the latter including a brief account of the benefits of Vaccination, and the extent of its operations...	7
Prices of grain...	11
Ryots' holdings, and causes for the abandonment and taking up lands to a large extent...	12
Actual cultivation...	13
Waste charged and remitted with reasons...	14
Particulars of remissions...	17
Shavi remissions...	18
Amani villages...	21
Lands held on Cowle tenure...	22
Special products...	26
Moturpha (arrears)...	27
Sundry items, together with causes for increase and decrease...	28
Abkarry...	31
Income Tax...	32
Salt...	34
Stamps...	39
Demand, Collection, and Balance of all sources of Current Revenue...	40
Demand, Collection, and Balance of Arrears from all sources...	42
Coercive process...	47
Gross collections and charges...	48
The working of new forms of Taluk and Village accounts...	49
Remarks on the conduct of the subordinate Officers...	51

SUB-COLLECTORATE.

1. I have the honor to submit my Settlement Report for the three Taluks of the Sub-division for Fasli 1272. I regret that this report is neither so full, nor so explicit as I should have wished; this arises from my having joined the Sub-Collectorate so late in the season, that only the settlement of the Chingleput Taluk fell to my share, and also from my having shortly afterwards been summoned to take charge of the Collector's office during his absence; this, in addition to the Sub-Collector's duties, has greatly restricted the time I could otherwise have devoted to this report.

2. The villages at which the settlement of the Taluks of the Sub-division was made, and the time occupied in making it, are shown below. The Taluks of Madurantakam and Conjeveram were settled by Mr. Hooper, late Acting Sub-Collector, while the settlement of the Chingleput Taluk alone devolved on me.

Talak.	Village.	Period.
Madurantakam...	Uttramalur.....	From 10th to 18th February.
Do.	Karanguli.....	From 25th to 9th March.
Conjeveram...	Striperambadur...	From 10th to 18th April.
Chingleput...	Chingleput.....	From 11th to 16th May.

3. The number of villages, and the various modes of settlement are shown in the margin.

Ryotwar...	1,048
Amani.	
Rents for one year and more...	164
Shrotriem...	1704
Zemindary...	236
Total...	1,471

They are precisely the same as in Fasli 1271, no variation either in the number or tenure having occurred during the Fasli under review. I may mention here that it would be advantageous to assess and settle, as soon as possible, the villages now rented out from year to year.

The present system of annual rents is unprofitable and unsatisfactory, and they should be brought under Ryotwari tenure; Puttahs being granted to the individual land-holders. In the event of a competent Deputy Collector being nominated to this District, the scheme would not take long to carry into effect.

4. The number of Puttahs distributed during the year was 19,778 against 18,760 last year, showing an increase of 1,018, which is attributable to the issue of new Puttahs for Durkhast lands to persons possessing no previous holding, also to transfers consequent on the family divisions, sale, &c. of landed property. Out of 19,778 Puttahs, 11,831 old ones were made use of again after insertion of a few alterations; the remainder were issued afresh. A still greater number of old Puttahs might have been conveniently retained, but many Ryots neglected to attend the settlement, and many of those who attended alleged that their old Puttahs had either been lost or seriously damaged. It is to be observed that the paper on which the Puttahs are prepared is too flimsy, and very difficult to be preserved for any length of time, unless kept most carefully.

5. SEASON.—The season, though on the whole somewhat more propitious than the preceding one, must be regarded as only partially favorable for agricultural operations. The wet cultivation is mainly dependent upon the north-east monsoon, and during the last season the supplies from this annual source were neither so frequent nor so continuous as could be wished. The freshes in the Palar were singularly deficient in affording their yearly means of irrigation,

and the annicut at Arcot diverted the small floods which came down the bed of the river. The western part of the Sub-division suffered considerably from want of water, and the effects of this deficiency were particularly felt in the Uttramalur division of the Madurantakam Taluk, and in the neighbourhood of the town of Chingleput.

6. No epidemic prevailed to any great extent; but the Kustali station of Madurantakam and the surrounding villages suffered rather severely from cholera continuously, from November to the end of January; about the same time, and in the same locality, cattle died from murrain.

7. RYOTS' HOLDINGS.—The following Statement shows an increase in the Ryots' holdings to the extent of 7,015 Acres, assessed at Rupees 19,173.

	Land.	Assessment.
	Acres.	RS.
Ryots' holdings of last year...	2,39,709	7,74,188
Deduct lands relinquished.....	1,487	3,037
Remainder...	2,38,222	7,71,151
Add lands newly taken up.....	8,502	18,097
Total holdings.....	2,46,724	7,89,248
Deduct waste remitted.....	43,330	1,15,790
Remaining settlement.....	2,03,394	6,73,458
<i>Particulars.</i>		
Actual cultivation.....	1,85,545	6,46,643
Waste charged.....	17,849	26,815
Total.....	2,03,384	6,73,458

It will be observed that the extent relinquished is far exceeded by the extent taken up; but still where so much waste is available, this excess is insignificant. There are several reasons for this apparent reluctance to engaging in more extended agricultural operations; the tanks, and irrigation works are few, and by no means equal to the demand made annually upon them. The Mirassi tenure checks the flow of capital and enterprise in this direction. The Mirassidars naturally do not wish to relinquish to others the waste lands they claim as their own inheritance; and those persons anxious to become proprietors are unwilling to pay the Mirassidars the small fees they demand in the event of their conceding portions of their waste to outsiders.

Statement of actual Cultivation.

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Punjab...	1,01,673	1,04,167	2,494	...
Nunjab...	5,37,639	5,38,364	725	...
Garden...	3,475	4,112	637	...
Total.....	6,42,787	6,46,643	3,856	...
Fasal Jasti...	21,430	26,024	4,594	...
Teerwa Jasti...	8,752	8,271	...	481
Total.....	6,72,969	6,80,938	8,450	481
Net.....			7,969	...

NUNJAH CULTIVATION.		
Increase.		RS.
Conjeveram...	...	12,289
Decrease.		
Madurantakam...	...	9,652
Chingleput...	...	1,912
Total...	...	11,564
Net Increase...	...	725

ing Mr. Maitland's attention, and should the Palar freshes equal in their supply those of past years, we may expect great benefits from this irrigation work.

9. WASTE CHARGED AND REMITTED.—The settlement commenced under an arrangement agreed upon by the then District Officers, that remissions, varying from Rupees 50 to 90 per cent. should be granted to Nunjah waste in Puttals, or Dittum Bunjer. Subsequently it was deemed advisable to remit the whole of this item. No remission was granted to Punjab waste retained in the Puttals; the full assessment was levied, except in the case of lands left fallow, after having borne a crop of Varagu the previous season.

10. The amount charged on account of waste is Rupees 26,814; in this sum is included Rupees 5,517, being the assessment on Karanamah Bunjer, or lands which the Ryots have taken up on Durkhast, and engaged to pay whether cultivated or not. The amount remitted on Nunjah waste is Rupees 80,394. The amount of Punjab Podugai remission is Rupees 35,395, or Rupees 4,384 in excess of last year. The increase is consequent on Varagu having been cultivated to a greater extent in Fasli 1271, than in the previous Fasli. A greater portion of the remissions above referred to was granted on the Punjab fallow lands of the Madurantakam Taluk, where the Varagu crop is cultivated on a far more extensive scale than in any other portion of the District.

11. I may here mention, in connection with this subject that to a Revenue Officer, brought up in the neighbouring District of South Arcot, these remissions appear perfectly startling. Still it is the prevailing custom; and until more extended irrigation works, and the lower assessment are conceded to the District, I presume the present system must to a certain extent continue. There are many reasons I would beg to submit, for desiring to see a change in the present arrangements. The remissions regularly looked for, and as regularly granted, induce careless cultivation, delay the collections, unsettle the Ryots' minds, complicate the accounts, enable waste to be retained which would otherwise come under culture, and afford ample room for speculation. A lightened assessment, which would enable the Ryots to tide over an ordinarily unfavorable season, with remissions consequently unexpected and unclaimed is, it appears to me, the great desideratum. If we imagine that the Ryots get the full benefit of the concessions we now grant them, I believe we are greatly mistaken, and I trust the day is not far distant when a lightened assessment will enable us to dispense with these annual remissions, and that they may be merely borne in

* "Advances for cultivation."

† "Deductions to Brahmins."

‡ "Deductions on account of village expenses."

remembrance as things of the past, together with "Tukkavi,"* "Minaha,"† Grama Karz,"‡ and other former defects of our Revenue system.

			RS.
Gross demand...	...	...	7,07,753
Deductions...	...	...	1,24,235
			5,83,517
Add Sundry items...	...	...	86,757
			6,70,274
Fasli 1271...	...	...	6,53,596
			16,678

12. The marginal figures show a net increase in the gross settlement, notwithstanding the amount given up by Government when reducing the former high Nunjah rates of Rupees 16,678. By carrying out the liberal views regarding the highly assessed wet lands, we gave up in the Sub-division Rupees 23,274, or 4 per cent. of the whole Nunjah Beriz for that year.

13. The particulars of remissions granted are as follows:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
Chikadpuludi land ploughed for wet crops but not sown.	6,184	2,740	...	3,444
Shamlat Bunjer.....	7	43	36	...
Payamali.....	...	23	23	...
Shavi.....	2,470	1,460	...	1,010
Bhogakammi.....	22,388	21,113	...	1,275
Fasal Jasti remitted when lands were watered by private wells.....	157	493	336	...
Teerwakammi.....	...	23,274	23,274	...
Other remissions.....	72,241	75,089	2,841	...
Total...	1,03,447	1,24,235	20,788	5,729
			Net...	20,788

The item of Chikadpuludi or Serpuludi included the cases of those cultivators who ploughed for a second wet crop, but owing to the deficiency of water were unable to sow as they intended. As the second crop demand has now been abolished, this item will disappear. Shamlat Bunjer, or Remission on portions of fields left waste was, as a rule, totally discontinued; in a few exceptional instances it was granted, when lands sold for arrears of Revenue were not made over to the purchaser in time, to give him an opportunity of cultivating.

14. Payamali remission has been given for a limited extent to submerged crops raised in the beds of tanks. The remissions for Shavi, or crops which actually perished during the season, amounted to Rupees 4,293, as shown in the accompanying Statement. These concessions were granted after the claimant's fields had been actually inspected by the Taluk officials, and the orders finally passed in each instance by the Sub-Collector himself. When second crop assessment has been charged upon registered double-crop lands, and it has been found that this crop was raised by water drawn from private wells, remission is granted in the item of Fasal Jasti; this item will also disappear when all Nunjah lands are classed as single crop.

15. There is an increase of Rupees 3,195 in the amount of village servants' fees, which is owing to the extension of cultivation and waste charged, and consequent increase of the proportionate demand for "Grama Mera," or servants' fees.

16. The following table exhibits the general result of the Land Revenue Settlement:—

Items.	Last Fasli.	Current Fasli.	Increase.	Decrease.
Permanently settled.....	56,502 5 11	56,502 5 11	...	...
Jodi of Shrotriem and Inam villages.....	31,228 7 7	36,041 5 8	4,813	...
Rents for one and more than one year...	12,784 9 7	12,439 9 7	...	345
Ryotwar.....	6,53,596 3 1	6,70,274 5 2	16,678	...
Amani.....	8 4 2	...	...	8
Total...	7,54,119 14 4	7,75,257 10 4	2,491	353
Miscellaneous.....	16,366 12 5	22,383 11 9	6,017	...
Total...	7,70,486 10 9	7,97,641 6 1	27,508	358
		Net...	27,155	...

17. I must finally say a few words regarding the collections. At the close of the Fasli in the Sub-division the balances, including both current and arrears, amounted to Rupees 2,10,306; this, considering that the entire demand both in current and arrears of the Taluks comprising the Sub-division, amounted only to Rupees 10,79,119-12-8, is not as satisfactory as one could wish. Subsequent endeavours have realized, up to the end of September, Rupees 1,07,663 0-3, and the balance now due on 1st of October is Rupees 1,02,643-13-4; deducting from the last named amount Rupees 12,142-0-2, written off the accounts under the orders of Government, the balance yet to be collected is Rupees 90,501-13-2. Included in this latter total, there is a sum of Rupees 57,979, for which item property both movable and immovable has been attached; the realization of this large amount by sale is not an easy task; it involves much writing, framing of accounts, personal exertion, and loss of time. Until the collections are more easily obtained, and until the Village Officers perform, as in other Districts, the greater portion of the labor entailed in this important branch of our administration, the valuable time of the Tahsildar and his subordinates is consumed in attention to this one portion of their duties. Magisterial inquiries are postponed, answers to requisitions obliged to be neglected, and all improvements shelved owing to this one engrossing topic. A more careful attention to the Kistbundi collections may do much; but the real remedy is, I would beg to suggest, in the proper payment of the Monigars. These Officers now receive nothing, and seek office merely, I believe, to be able to delay payment of their own Circar dues. Fines and dismissals are in such a state of affairs almost useless, the former are manifestly unjust, and the latter but little cared for by the persons visited with this sentence. I would earnestly beg to recommend that the question of remunerating these village servants should be no longer delayed.

18. I have, during the time I have been in charge of the Sub-Collectorate, received considerable assistance from Mr. Jordan, the Sub-division Serishtadar; and when Sami Naidu, the Tahsildar of the large and important Taluk of Conjeveram, chooses to bring his talents and training into play, the result is certainly satisfactory.

SAIDAPET, 1st October 1863.

(Signed) G. BANBURY, Sub-Collector.

(True Copy.)

(Signed) R. S. ELLIS, c. B., Collector.

SETTLEMENT REPORT

OF

NORTH ARCOT.

1. I have the honor to submit my Report on the Revenue Settlement of this District for Fasli 1272, accompanied by the usual Statements.

2. SETTLEMENT OF TALUKS.—The settlement of this District commenced on the 15th January 1863 at Konganellore in Gudiatum Taluk, and was brought to a close on the 17th May last in Wandavash.

In accordance with the Board's Circular, dated 3rd October 1853, I settled two of the Sub-divisional Taluks, viz., Vellore and Poloor, in addition to those of Gudiatum and Palmaner in the principal Division.

Owing to the changes in the appointments of Sub- and Head Assistant Collector, Mr. Barlow was able to undertake the settlement of only two Taluks in the Sub-division, those of Arcot and Wandavash; that of Wallajah Taluk was conducted by the Acting Head Assistant Collector Mr. Leman. The Jamiabundy of the remaining Taluks of Chittoor and Chendragherry was entrusted to the Deputy Collector Mr. Locke.

3. STATEMENT No. 1.—The Taluks were settled within their respective limits. Statement No. 1 shows the time occupied in the settlement of each Taluk.

From Column 4 of this Statement, the Board will observe that of the total number of Puttahs distributed during the year under report, more than half were not renewed. There was no difficulty experienced in getting from the Ryots the Puttahs granted to them in past years. They have been lost or torn in some cases, but no reluctance was shown.

4. The subjoined Abstract exhibits the particulars of Puttahs, "renewed" and "not renewed," as required by the Board in their Circular, dated 24th July 1861, No. 3,946.

Division.	Taluks.	With alterations.	With no alterations.	Total.	Renewed and new Puttahs.	Grand Total.
1	2	3	4	5	6	7
Principal Division.	Chittoor ...	...	13,798	13,798	10,775	24,573
	Chendragherry. ...	1,738	2,218	3,956	3,818	7,804
	Palmaner ...	3,425	3,438	6,863	4,481	11,344
	Gudiatum ...	4,242	5,714	9,956	11,247	21,203
	Wallajah ...	5,872	4,367	10,239	11,210	21,458
	Total...	15,277	29,535	44,842	41,540	86,382
Sub-division.	Vellore ...	4,227	6,485	10,712	6,783	17,495
	Poloor ...	2,953	4,975	7,927	8,944	16,871
	Wandavash ...	5,339	2,839	9,168	13,257	22,425
	Arcot ...	5,273	6,361	11,634	10,539	22,173
	Total...	17,791	21,650	39,441	39,523	78,964
	Grand Total...	33,068	51,185	84,253	81,063	1,65,346

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5. **FLUCTUATION IN THE NUMBER AND TENURE OF VILLAGES.**—From Statement No. 1, which accompanied the Jamabundy Report for Fasli 1271, the Board will observe that there were 19 Moturpha villages. This impost having been since abolished, 14 of those

Total number of villages as per Statement No. 1, which accompanied the Settlement Report for Fasli 1271.....	2,054
Deduct Moturpha villages as per do.	19
	3,035
Add villages transferred from Moturpha to Ryotwary	5
Total number of Villages in Fasli 1272.	3,040

villages, which yielded nothing but Moturpha Revenue, have been struck off the list, and the remaining five incorporated with Ryotwary as they yield Land Revenue in addition to Moturpha. Thus a decrease of 14 is observable in the number of villages for Fasli 1272 as shown in the margin.

6. **SEASON AND SANITARY CONDITION OF THE DISTRICT.**—The season, though bad, was upon the whole better than that of Fasli 1271. The early rains fell at the proper time, though sparingly; and it was not till the month of September that the tanks received any supply, or the rivers flooded. The north-east monsoon was a failure, as there was no rain of any consequence after the 19th of November. The cultivation of the year mainly depended upon the supply of water which was received in September, and the yield of the crops, generally, was much below the average. In some parts of Gudlattum, Vellore, and Poloor Taluks, the Punjab crops suffered from blight.

Cows...	605
Bullocks ..	1,098
She Buffaloes ..	390
Hc do.	510
Sheep	510
	3,413

The sanitary condition of the District was not good. The accounts received from the Taluks show a considerable loss of live stock during the year, principally in the Taluks of Wallajah, Wandavash and Poloor. The number of deaths from cholera is reported to have been 250, a third of the number that died in Fasli

1271. The Taluks of Chendragherry and Wandavash appear to have suffered from this epidemic more than any others. Small-pox also prevailed, but it was not of a virulent type.

7. The following Statement shows the average fall of rain during the past five years, but there is evidently some great error in the

* The correct amount as taken from the monthly Returns sent to the Board is 22.499 inches.

account of rain-fall for Fasli 1271.* The Board's instructions contained in paragraph 2 of their

Miscellaneous Circular, No. 3,635, dated 19th June 1863, have been attended to in preparing the Statement.

Fasli.	South-west monsoon.							North-east monsoon.							Grand Total.
	April 1862.	May.	June.	July.	August.	September.	Total.	October.	November.	December.	January 1863.	February.	March.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1268	0.68	3.94	0.67	3.26	3.48	3.81	15.84	10.87	12.13	...	0.58	...	...	23.58	39.42
1269	3.55	1.1	1.76	3.94	2.94	3.86	17.6	2.28	12.86	1.53	...	...	...	16.47	33.53
1270	...	0.87	1.3	3.68	3.57	2.37	11.52	6.38	0.44	0.71	...	...	0.72	8.15	19.67
1271	0.625	3.394	1.855	2.320	5.410	3.84	17.444	0.201	4.585	...	0.269	...	...	5.55	22.499
1272	0.21	1.303	2.51	2.118	1.316	4.724	14.533	4.43	2.129	1.123	...	...	0.867	8.162	22.295

8. **VACCINATION.**—The results of vaccine operations during the year under review are shown below in comparison with those of the preceding Fasli:—

Fasli.	Number vaccinated.	Successful.	Unsuccessful.
1271.....	10,388	9,799	589
1272.....	8,867	8,222	645
Increase....	...	...	56
Decrease....	1,521	1,577	...

9. **PRICES.**—There has been no marked variations in the prices of agricultural products. From the subjoined Statement it will be seen that they ranged below those of Fasli 1271.

Products.	Fasli 1272, per Garce.	Fasli 1271, per Garce.	Comparison.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Paddy, 1st sort.	166	171	...	5
Do. 2nd sort.	156	162	...	6
Jonnalu... ..	224	209	15	...
Sujjalu... ..	195	205	...	10
Horse gram... ..	187	210	...	23
Raggy... ..	198	208	...	10

	Acres.	Assessment.
		RS.
Lands taken up... ..	52,227	91,265
Do. relinquished... ..	25,568	50,215
Difference	26,659	41,050
Ryots' holdings in 1271 ...	6,95,620	17,61,192
Do. in Fasli 1272... ..	6,31,279	15,05,242

10. **RYOTS' HOLDINGS.**—Enclosure B in Statement No. 3 gives the particulars of Ryots' holdings. It will be seen that the extent of fresh land taken up during the year exceeds the portion relinquished by Ryots. There is thus an increased holding of 6,31,279 acres, assessed at Rupees 15,05,242 for the year under report.

11. **ACTUAL CULTIVATION.**—As will be seen from the subjoined Statement, there was an increase of cultivation both in dry and wet, notwithstanding full remissions granted for Nunjah waste:—

Items.	Fasli 1272.		Fasli 1271.		Comparison.			
					Increase.		Decrease.	
	1	2	3	4	5	6	7	8
		Acres.	RS.	Acres.	RS.	Acres.	RS.	Acres.
Actual cultivation.	...	6,00,468	16,84,733	5,72,508	16,40,124	27,960	44,609	...
2nd crop assessment... ..	...	...	42,123	...	42,070	...	53	...
Additional do.	...	...	24,494	...	18,893	...	5,601	...
Total... ..	...	6,00,468	17,51,350	5,72,508	17,01,687	27,960	50,263	...

12. **WASTE CHARGED AND REMITTED.**—An extent of 55,336 acres, assessed at Rupees 1,66,903, being nearly a twelfth part of the total holdings, was left waste during the year under

review. The subjoined Statement gives the particulars of waste charged and remitted in the different Taluks :—

Division.	Taluk.	Wet.				Dry.				Garden.			
		Remitted.		Charged.		Remitted.		Charged.		Remitted.		Charged.	
		Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	A.	Rs.	A.	Rs.
Principal Division.	Chittoor...	423	2,159	105	527	8	7	1,553	1,393	...	...	...	...
	Chendragherry	111	636	190	1,026	...	...	649	731	...	...	...	...
	Pahmaner...	1,162	4,523	108	495	3	6	697	669	...	...	...	...
	Gudiatrum...	546	2,543	336	1,833	127	179	1,568	2,222	...	...	...	...
	Wallajah...	5,534	24,305	260	1,142	850	1,067	4,998	5,611	4	8	1	1
	Total...	7,776	34,166	1,029	4,938	998	1,259	9,267	10,631	4	8	1	1
Sub-division.	Vellore...	988	6,557	531	3,952	688	1,152	2,974	5,190	...	...	...	...
	Poloer...	1,280	6,165	131	688	100	99	2,724	3,297	...	...	...	...
	Wandavash...	4,563	26,632	238	1,688	8,183	11,513	2,729	3,961	...	...	...	...
	Arcot...	5,432	31,726	1,086	6,273	769	1,225	3,762	5,779	...	...	...	...
	Total...	12,263	71,080	2,099	12,601	9,770	13,991	12,129	18,227	...	...	...	...
	Grand Total.	20,039	1,05,246	3,128	17,534	10,768	15,253	21,396	28,858	4	8	1	1
	Fasli 1271...	20,325	1,03,204	3,230	16,902	12,786	17,862	17,805	22,622	1	2	3	9
	Increase...	...	2,042	...	632	...	...	3,591	6,236	...	...	...	...
	Decrease...	286	...	102	...	2,016	2,609	...	...	...	...	2	8

In the Taluks of Arcot and Wandavash the remissions on account of both dry and wet were very heavy. In these tracts, especially in Wandavash, the rains were almost a total failure; and, as the Ryots were already pressed by a succession of bad harvests, remissions on a liberal scale were found absolutely necessary. Nunjah remissions in Wallajah Taluk were also heavy, owing to the Sholinghur portion of this Taluk being mainly dependent on the local rain-fall.

The total Nunjah remission, granted during the year, exceeds that granted in the previous Fasli by Rupees 2,042.

Remission on account of Punjab waste was, however, granted very sparingly; indulgence being shown only where the lands were left waste from causes over which the Ryot had no control, such as death, loss of cattle during the cultivating season, and actual insufficiency of rain even for raising a Punjab crop.

13. REMISSION.—Statement No. 4 shows the particulars of remission granted during the year under review. I shall notice each item in order.

14. LANDS SUBMERGED IN THE BEDS OF TANKS AND LOSS OF CROPS BY INUNDATION.—The remissions under this head amount to Rupees 231-2-5. In my letter dated — ultimo, No.—, I stated my opinion that no remission should be granted in the beds of tanks. In the Taluks of Chendragherry and Wallajah, however, Rupees 122-0-11 were remitted by the officers who settled them. The remaining sum of Rupees 109-1-6 was remitted by me in Poloer Taluk, in consequence of crops on certain lands being inundated by the surplus water of adjoining tanks, the lands themselves not being situated in their beds.

15. SHAVY.—The total extent of Shavy during the year under review was Rupees 37,549, of which Rupees 50,690 were remitted. These remissions were granted only when the perished crops were preserved for inspection by competent officers.

16. BHOGANASTI.—The remissions granted for the loss of second crop on double crop lands amount to Rupees 17,827-12-4, exhibiting an increase of 2,227 Rupees as compared with the sum remitted during Fasli 1271. The result is ascribable to the fact that the tanks in general received partial supplies. Wherever a double crop was raised, one of them was either Punjab or Nunjah by means of wells.

17. STALACUMMY OR PORTION OF FIELDS LEFT WASTE.—The remissions under this head show a decrease of Rupees 1,039; claims under this head were carefully examined into, and indulgence shown where it was absolutely necessary.

18. LANDS PLOUGHED BUT NOT SOWN.—A sum of Rupees 10,935 was remitted under this head, being less than the remission granted in Fasli 1271 by Rupees 2,790. I may once for all mention here that all these heavy remissions have been occasioned by the failure of the periodical rains.

19. CUSTOMARY REMISSIONS.—The variation under the items of Customary remissions call for no remarks.

20. A permanent remission under the denomination of "Teerva Cummy" is being annually made in the village of Iroovaram in Chittoor Taluk. In 1843 the then Board authorized the collection of Punjab assessment on certain lands classified as Nunjah. I do not see any reason for continuing the course hitherto pursued, and I shall, with reference to the Board's remarks in paragraph 15 of their Circular noted in the margin, direct the lands in question to be classified as Punjab.

Vide Board's Proceedings, dated 14th August 1843.

Miscellaneous No. LXIX, (No. 3,635,) dated 19th June 1863.

21. On the subject of permanent reduction, referred to in paragraph 32 of my last Jamabundy report, I am informed by the Collector of Madras, that it was sanctioned by Government in Extract from Minutes of Consultation, dated 11th

March 1850, No. 249. These remissions are stated to fall under the Inam rules of 1848, and I have referred the matter for the consideration and settlement of the Inam Commissioner.

22. MISCELLANEOUS.—The large increase of Rupees 8,859 under "Damushayec Inam and Mera" has resulted from the following circumstances.

In the villages of the resumed Jaghire of Avelconda, &c., which were surveyed subsequent to the Pymash of Fasli 1215, the fees payable to village servants were not included in the Puttahs of Ryots. The Mera having been deducted from the gross produce when the Government demand was fixed, the Ryots have no right whatever to appropriate the same for their own use, as they have hitherto done; and with reference to the practice obtaining throughout the remaining part of the District, and in accordance with the course laid down in paragraph 25 of the Manual of the Taluk Accounts, I directed the fees to be included in the Puttahs distributed during the recent Jamabundy. The Board have, however, remarked in their Proceedings, dated 12th June 1863, No. 3,495, that it is not advisable to make any change in the system or principle of collections for the present. I am not sure whether the Board mean that I am now to undo what was done at the Jamabundy. I would deprecate this course, because it will cause much inconvenience, and because nothing is taken from the Ryots that they are not bound to pay; but if the Board order it, I will put matters on the former unsatisfactory footing.

The Mera thus included in the Puttah, and consequently in the Revenue of the village, is debited in Statement No. 4. The large increase of Rupees 8,859 is, therefore, chiefly owing to this cause. The increase of cultivation may also be reckoned as one of the causes in producing the result.

23. The items hitherto entered under "Sundry items" in Enclosure A of Statement No. 4, being transferred to Statement No. 9, this enclosure has been dispensed with.

24. COWLE REMISSION.—In the village of Vellukul, situated at the western extremity of Vellore Taluk, the Acting Sub-Collector Mr. Barlow granted a progressive Cowle for reclaiming

Acres.
221 Perumboko.
255 Assessed waste.

* 467

the lands thereof. They are reported to be part of a heavy jungle infested with wild beasts. The extent for which Cowle is thus granted is 476* acres of Punjab. The assessed portion of this extent is reported to have been waste for fifty years.

Vide letter from the Head Assistant Collector, dated 10th October 1862, No. 33.

25. SUGAR-CANE, COTTON AND INDIGO.—The subjoined Statement shows the extent and assessment of land cultivated with Sugar-cane, Cotton and Indigo:—

Faslis.	Sugar-cane.		Cotton.		Indigo.	
	Acres.	RS.	Acres.	RS.	Acres.	RS.
1272.....	5,412	46,647	34	75	11,071	36,903
1271.....	5,313	46,721	23	50	9,164	29,488
Increase...	129	.....	11	25	1,907	7,415
Decrease...	.....	74	.....	.....	.....	.....

The decrease of Sugar-cane cultivation has, as usual, chiefly occurred in Palmaner Taluk from a deficiency of water in the wells.

The increase of Rupees 7,415 in Indigo cultivation has chiefly occurred in the Zemindary of Cavemugger; but the produce is reported to be inferior in quality, owing to the failure of the latter rains.

Cotton cultivation is still very limited, and calls for no remarks here.

Miscellaneous No. LXIX (No. 3,635), dated 19th June 1863.

26. Statement Nos. 9, 10, 11, 13, and 14 have been prepared with reference to the Board's instructions contained in their Circular noted in the margin.

27. RYOTWARY LAND REVENUE SUNDRY ITEMS.—The particulars of these items as already noticed are given in Statement No. 9.

28. "1. JODI ON SUNDRY INAMS"—There is an increase of Rupees 2,372 under this head, owing to the additional quit-rents charged by the Inam Commission. The accounts do not exhibit the personal and service Inams separately.

29. "2. TAX ON TREES ON UNASSESSED LANDS."—The decrease under Item No. 2 is owing to Topes being leased out at a decreased rent, owing to the fruit crop having been generally poor.

30. "3. MERA TO VILLAGE SERVANTS."—The large increase of Rupees 6,017 under this head is attributable to the cause mentioned in paragraph 22 of this Report.

31. "OTHER ITEMS."—The details composing this head are given in the Statement, and they do not require any explanation.

32. "2. MISCELLANEOUS."—Of the items comprised under this head, the following call for remarks.

33. "CULTIVATION OF VILLAGE SERVICE INAMS FOR OFFICES TEMPORARILY VACANT."—The practice of withholding the shares of deceased shareholders in the office having been discontinued,

and full emoluments being under orders* of the Board continued to the existing office-bearers, there is the large decrease of Rupees 1,752 under Item No. 7.

* Dated 5th January 1862, No. 2.

34. "REVENUE FROM SEQUESTERED INAMS."—The proceeds of Mullapooddy, an Inam village, which had been under attachment from Fasli 1261, having been held in deposit during that period and credited in the accounts of Fasli 1271, the decrease of Rupees 2,273 is observable under the head of "Revenue from sequestered Inam."

35. "12. REVENUE FINES."—The increase of Rupees 1,253 under Revenue fines is only nominal, as the item was not brought to account in the Jamabundy Returns of Fasli 1271.

36. The variations under the other items of Miscellaneous are not of any consequence.

37. "3. FOREST REVENUE."—This item has been newly introduced with reference to paragraph 7 of the Board's Circular, No. 3,635, dated 19th June 1863.

38. GENERAL RESULTS OF LAND REVENUE.—The subjoined Abstract shows the general results of Land Revenue as compared with those of the preceding year:—

Items.	Fasli 1271.	Fasli 1272.	Comparison.	
			Increase.	Decrease.
Total cultivation including 2nd crop and additional assessment.....	17,01,087	17,51,350	50,263	.....
Deduct { Occasional remission.....	87,874	62,961	.....	24,913
Customary do.	7,597	7,687	90	.....
Miscellaneous do.	99,956	1,08,952	8,996	.....
Total.....	1,95,427	1,79,600	9,086	24,913
Remainder.....	15,05,660	15,71,749	66,090	.....
Add Sundry items.....	85,745	94,675	8,930	.....
Total.....	15,91,405	16,66,424	75,020	.....

39. SUNDRY SOURCES OF REVENUE.—The Sundry sources of Revenue are given below in comparison with those of Fasli 1271:—

Items.	Fasli 1271.	Fasli 1272.	Comparison.	
			Increase.	Decrease.
Abkarry.....	1,84,371	2,02,155	1,07,784	.....
Miscellaneous.....	297	1,188	891	.....
Total ..	1,84,668	2,03,343	1,08,675	.....
Moturpha.....	877	.....	.....	877
Miscellaneous.....	.....	.....	.....	.....
Total ..	877	.....	.....	877
Stamps.....	1,37,253	84,009	.....	53,244
Miscellaneous.....	.....	2,300	2,300	.....
Total...	1,37,253	86,309	2,300	53,244
Grand Total...	3,22,798	3,79,652	56,854	.....

40. ABKARRY.—The large increase of Abkarry Revenue has resulted from the high rental at which the farm was sold during the year under review.

41. STAMPS.—There is a large fall in Stamp Revenue to the extent of Rupees 53,244. The result is owing to the influence of Act XIV of 1859 having ceased. The renewal of deeds in Fasli 1271 caused an extraordinary sale for that year.

SETTLEMENT REPORT OF

42. GENERAL FISCAL RESULTS.—The revenues derived from all sources are exhibited in Enclosure A in Statement No. 10. The following is an Abstract thereof:—

Items.	Fasli 1271.	Fasli 1272.	Comparison.	
			Increase.	Decrease.
Permanently settled... ..	5,06,879	5,01,461	.....	5,418
Not permanently settled.				
Jodi of Shrotriem and Inam villages	19,952	19,921	.....	28
Ryotwary	15,91,405	16,66,425	75,020	.....
Rents for more than one year	100	100	.....	.....
Miscellaneous	13,688	10,471	.....	3,217
Total...	16,25,145	16,96,920	Net 71,775	.....
Total Land Revenue...	21,32,024	21,98,381	66,357	.....
Forest Revenue	...	389	389	.....
Abkarry... ..	1,84,371	2,92,155	1,07,784	.....
Miscellaneous	256	1,187	891	.....
Total...	1,84,627	2,93,342	1,08,675	.....
Income Tax... ..	72,661	74,306	1,645	.....
Miscellaneous	159	67	.....	92
Total...	72,820	74,373	1,553	.....
Moturpha... ..	877	.....	877	.....
Stamps	1,37,252	84,008	.....	53,244
Miscellaneous	...	2,300	2,300	.....
Total...	1,37,252	86,308	.....	50,944
Total Land and Sundry sources of Revenue ...	25,27,640	26,52,793	1,25,153	.....
Cattle Pound Fund... ..	4,600	5,227	627	.....
Road Fund	31,280	32,810	1,530	.....
Jungle Conservancy Fund... ..	15,463	10,449	.....	5,014
Total...	51,313	48,516	.....	2,827
Grand Total...	25,78,953	27,01,309	22,326	.....

43. "PERMANENTLY SETTLED."—The decrease of Rupees 5,418 under this head is owing to the permanent reductions made in the Peishchah payable by the proprietors of Cavetnugger Zemindary and Gudipaty Poliem, on account of lands taken in their estates for Railway and public purposes.

Estate.	Permanent reduction.	Authority.
Cavetnugger.....	5,289 13 3	Government Order dated 30th August 1862.
Gudipaty Poliem...	127 15 2	Do. dated 1st June 1863.
	5,417 12 5	

44. JODI OF SHROTRIEM AND INAM VILLAGES.—Under the orders of Government noted in the margin, a permanent remission of Rupees 1-3-9 was made in the Jodi of the Shrotriem village of Vengali. The Shrotriem village of Kaligery in Chittoor Taluk, which has been temporarily attached, yielded this year a revenue less than the Jodi itself by Rupees 26 and odd. Thus there is a decrease of 28 Rupees under the head of Jodi of Inam villages.

45. JUNGLE CONSERVANCY FUND.—The decrease of Rupees 5,013 under the head of Jungle Conservancy, is owing to the jungle tract in Chendragherry Taluk, north of Kircumbadi and Tirpati, having been transferred to the charge of the Conservator of Forests.—*Vide* Government Order, dated 27th June 1862, No. 1,261.

46. The variations in other items have been already noticed.

NORTH ARCOT.

47. The Demand, Collection and Balance of all sources of Current Revenue are shown below:—

Items.	Total Demand.	Collection within the Fasli.	Remainder.	Subsequent collection up to 31st Aug. 1863.	Remainder.	Per centage between Cols. 2 & 6.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	
Permanently settled	5,01,462	3,71,316	11,30,116	1,28,846	1,270	...
Not permanently settled inclusive of Miscellaneous.	16,96,920	12,91,075	4,05,845	2,60,078	1,45,767	9
Forest Revenue... ..	389	389	...	...	...	...
Abkarry including Miscel- laneous	2,93,342	2,50,052	43,290	42,110	1,180	...
Income Tax do.	74,374	33,100	41,274	15,959	25,315	34
Stamp do.	86,309	86,309	...	...	...	...
Total...	26,52,796	20,32,271	6,20,525	4,46,993	1,73,532	7

48. PERMANENTLY SETTLED.—Of the balance of Rupees 1,269, outstanding on the 31st August last under the head of Permanently settled, Rupees 356 have been since collected; and the remainder, Rupees 913, is due by the Gudipaty Poligar. Government have in their Order,* dated 1st June 1863, No. 930; sanctioned the payment of Rupees 1,407-6-10 as compensation to the Poligar; and when the amount is passed by the Civil Auditor, the balance will be duly credited in the accounts.

49. JODI ON SHROTRIEM AND INAM VILLAGES.—Notices have been issued to the Inamdar by whom the sum of Rupees 1,887 is due on account of Jodi. Sanction for resumption will be duly solicited in the event of the Inamdars failing to pay up the arrears within the prescribed time.

50. "RYOTWARY."—The balance of Ryotwar Land Revenue, outstanding on the 31st August last, is Rupees 1,38,845, or Rupees 503 above the balance on the corresponding date of last year. I do not consider this at all satisfactory. The collections ought to have been much more forward at this date than they are. The Tahsildars of Arcot, Wandavash, Vellore, Gudiatum and Wallajah are much to blame, but principally the three first named. They are supine old men; devoid of any energy, and hopelessly bad whether as Revenue or Magisterial Officers. I have written strict orders to, and fined them with no good result.

Measures have been adopted for the early collection of the balances outstanding under other heads.

51. DEMAND, COLLECTION AND BALANCE OF ARREARS.—The following Abstract shows the Demand, Collection and Balance of arrears of Revenue outstanding from Fasli 1263:—

Fasli.	Arrears at the beginning of the Fasli.	Collected and remitted within the Fasli.	Balance at the close of the Fasli.	Subsequent Collections up to 31st August 1863.	Balances.			
					Recoverable.	Doubtful.	Irrecoverable.	Total Balance.
1	2	3	4	5	6	7	8	9
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1259	36 6 9	36 6 9	...	...	...	...	...	...
1260	...	...	...	...	...	...	...	...
1261	...	...	...	...	...	...	...	...
1262	38 12 4	38 12 4	...	...	...	...	...	...
1263	6 4 7	...	6 4 7	...	6 7 4	...	...	6 4 7
1264	54 8 9	48 1 11	6 6 10	...	6 6 10	...	...	6 6 10
1265	192 10 0	40 45 8	151 10 4	103 0 0	6 1 3	...	42 9 1	48 10 4
1266	152 14 7	118 2 2	34 12 5	...	11 0 3	0 14 11	22 13 3	34 12 5
1267	481 15 9	137 15 6	344 0 3	...	344 0 3	...	...	344 0 3
1268	774 15 0	774 15 0	...	...	...	...	...	...
1269	6,189 9 4	3,551 5 4	2,638 4 0	98 0 0	1,755 13 9	78 8 9	705 13 4	2,540 3 10
1270	11,431 12 1	5,054 13 5	6,379 14 8	473 12 0	3,283 9 1	43 0	22,579 9 5	5,906 2 8
1271	3,33,166 12	83,20,611 12 2	12,555 0 6	1,055 8 7	9,904 13 3	138 5	71,456 5 1	11,499 7 11
Total	3,52,529 9	103,30,413 4 3	22,116 5 7	1,730 4 9	15,318 1 3	260 13	54,807 2 2	20,386 0 10

52. RECOMMENDATION IN REGARD TO LAND REVENUE ARREARS.—I request sanction to write off the arrears shown in Column 8, as they have been ascertained to be irrecoverable from various causes. The particulars are given below:—

Items.	Fasli 1265.		Fasli 1266.		Fasli 1269.		Fasli 1270.		Fasli 1271.		Total.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1. Assessment of land subject to boundary dispute, the amount having been credited to the accounts of both the villages...	...	...	...	...	...	...	...	...	...	...	...
2. Assessment of lands which were purchased on behalf of Government for want of bidders...	...	...	...	...	...	...	...	...	...	...	...
3. Jodi of relinquished Inams...	...	...	...	...	...	...	...	...	...	...	...
4. Jodi of Service Inams usually remitted, the emolument assigned being very inadequate...	...	...	...	...	...	...	...	...	...	...	...
5. Jodi of Service Inams rendered unfit for cultivation by Poyamali...	...	...	...	...	...	...	...	...	...	...	...
6. Jodi of Inams to be resumed in consequence of their holders having left them waste and absconded...	...	...	...	...	...	...	...	...	...	...	...
7. Jodi of Inam lands taken for public purposes...	...	...	...	...	...	...	...	...	...	...	...
8. Reduction from quit-rent made by Inam Commissioner on appeal...	...	...	...	...	...	...	...	...	...	...	...
9. Fasuljasti charged by mistake on double crop Inam lands...	...	...	...	...	...	...	...	...	...	...	...
10. Assessment improperly charged on waste lands...	...	...	...	...	...	...	...	...	...	...	...
11. Amount erroneously included in the accounts in excess of the Beriz...	...	...	...	...	...	...	...	...	...	...	...
12. Assessment of lands in the bed of Tandam tank in Wallajah Taluk...	...	...	...	...	...	...	...	...	...	...	...
13. Assessment improperly charged on lands whose crops perished...	...	...	...	...	...	...	...	...	...	...	...
14. Assessment of lands taken for public purposes...	...	...	...	...	...	...	...	...	...	...	...
15. Tax of trees appropriated for Railway purposes...	...	...	...	...	...	...	...	...	...	...	...
16. Assessment of lands occupied by a tope in Kirasath in Wallajah Taluk...	...	...	...	...	...	...	...	...	...	...	...
17. Second crop assessment erroneously charged on single crop Inam lands cultivated with only one crop...	...	...	...	...	...	...	...	...	...	...	...
18. Assessment erroneously charged on Poyamali lands...	...	...	...	...	...	...	...	...	...	...	...
19. Tax erroneously charged on relinquished topes...	...	...	...	...	...	...	...	...	...	...	...
20. Fasuljasti erroneously charged under private tanks...	...	...	...	...	...	...	...	...	...	...	...
21. Dasabundam Choutage erroneously credited to accounts...	...	...	...	...	...	...	...	...	...	...	...
22. Assessment erroneously charged on lands assigned for back-yards...	...	...	...	...	...	...	...	...	...	...	...
23. Assessment erroneously charged on trees situated within the limits of back-yards...	...	...	...	...	...	...	...	...	...	...	...
24. The village accounts of Mootalam in Gudiatum Taluk being destroyed when the Kurnum's house took fire, it cannot be ascertained by whom this amount is due...	...	...	...	...	...	...	...	...	...	...	...
25. Assessment of land in which earth was dug for repairing the tank bunds...	...	...	...	...	...	...	...	...	...	...	...

26. Assessment erroneously charged on lands purchased under the Freehold rules...	...	...	...	...	...	...	...	...	...	...	...
27. Bhoganasti remitted but erroneously credited in the accounts...	...	...	...	...	...	...	...	...	...	...	...
28. Tax of trees appropriated by Department Public Works...	...	...	...	...	...	...	...	...	...	...	...
29. Tax of trees situated on lands which pay assessment...	...	...	...	...	...	...	...	...	...	...	...
30. Assessment of lands struck off the Pattah, and ordered to be set apart for cattle to stand on...	...	...	...	...	...	...	...	...	...	...	...
31. Assessment in a village transferred from Madras District already paid in that District but entered as uncollected in the accounts...	...	...	...	...	...	...	...	...	...	...	...
32. Assessment due by Ryots whose property sold fall short of the arrears...	...	...	...	...	...	...	...	...	...	...	...
33. Rent of tank fishery remitted by the Sub-Collector in consequence of the tank having filled...	...	...	...	...	...	...	...	...	...	...	...
Total...	42	9	122	13	3705	13	4	2579	9	5	4807 2 2

124

53. In the Taluks of Chittoor and Chendragherry only the investigation of old balances was not attended to. No inquiry was made into them at the Jamabundy of the latter Taluk, while in the former the inquiry was only partly completed. I regret to state that Mr. Locke failed to carry out my instructions on this subject, although his attention was particularly called to it more than once.

54. In Arcot Taluk likewise the arrears were not inquired into during the Jamabundy, and I have called the attention of the Sub-Collector to this omission.

55. In the Taluks settled by me the arrears were carefully scrutinized; and, as the Board have recently sanctioned the sale of lands attached for the recovery of arrears, I have no doubt that the amount now shown as recoverable in Column 9 will be made good at an early date.

56. RECOMMENDATION IN REGARD TO THE ARREARS OF LAND REVENUE "MISCELLANEOUS."—Statement No. 13 shows the particulars of arrears of Land Revenue Miscellaneous. Sanction is solicited to write off the sum of Rupees 3,009-9-3 shown in Column 11. The subjoined Statement shows the detail:—

Items.	Fasli 1266.	Fasli 1268.	Fasli 1269.	Fasli 1270.	Fasli 1271.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Emoluments of village servants carried to account...	2 1 10	62 6 5	522 2 4	609 9 3	1,252 2 8	2,448 6 6
Assessment of Inam of Ven- catagherry- cota Choultry released from attachment.	...	...	...	...	33 15 3	33 15 3
Assessment of land subject to boundary dispute be- tween two vil- lages, in both of which it was charged.	...	...	3 0 0	6 1 7	5 10 2	14 11 9
Portion of quit- rent (former- ly credited to Sevoy Jama) reduced by the Inam Commissioner on appeal.	...	...	...	...	6 12 0	6 12 0
Amount due by indigent, ab- sconded, and deceased per- sons.....	2 4 7	6 11 11	...	31 14 7	181 13 4	222 12 5
Total...	4 6 5	69 2 4	525 2 4	647 9 5	1,480 5 5	2,726 9 11

57. RECOMMENDATION IN REGARD TO ABKARRY ARREARS.—Rupees 21,428-14-4 were due on the 31st August on account of Abkarry lease ending with Fasli 1271; of this sum Rupees 11,333 has been since recovered, and I request sanction to write off the remainder, viz., Rupees 10,095-14-4, entered as irrecoverable in Column 11 of Statement No. 13. As I stated in paragraph 55 of the last Settlement Report, it was ascertained, on a reference to the Military Department,

that the Abkarry renter was, under the terms of his former lease, entitled to a remission of Rupees 10,095-14-4, on account of the permanent reduction in the number of troops stationed in the District at the time of the lease.

58. ARREARS OF INCOME TAX.—I am afraid that a large portion of these arrears must be recommended for remission. In the Gadiattam Taluk in particular, the amount imposed by the Tahsildar for the year under review was so high, that as the only satisfactory way of doing justice I re-assessed the whole Taluk myself. From over-assessment too the arrears of Fasli 1271 are as heavy as they are. There has been general remissness in the collection of this tax.

59. MOTURPHA ARREARS.—Statement No. 13 shows the particulars of Moturpha arrears amounting to Rupees 713-8-2. They are all considered irrecoverable, and are recommended for remission accordingly.

60. RECOMMENDATION IN REGARD TO MOTURPHA ARREARS.—The item of Moturpha will thus be entirely removed from the accounts in future.

61. Fasliwar particulars of Moturpha arrears recommended for remission are given below:—

Items.	Fasli 1268.	Fasli 1269.	Fasli 1270.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Moturpha improperly charged by mistake.....	10 5 5	1 12 0	3 8 0	15 9 5
Do. due by persons who have absconded without leaving any property available for distraint...	.....	4 14 8	123 3 10	127 2 6
Do. due by indigent persons.....	151 4 11	157 6 7	262 0 9	570 12 3
Total.....	161 10 4	164 1 3	387 12 7	713 8 2

62. THE EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF REVENUE.—Enclosure A in Statement No. 13, shows the extent to which coercive measures were adopted in collecting revenue during the year under report. The subjoined is an Abstract thereof:—

	Processes issued.			Estimated amount of property.	Property sold.	
	No. of Villages.	No. of Ryots.	Amount of balance.		Estimated value.	Sale proceeds.
Principal Division.....	268	986	RS. 8,190	RS. 3,251	RS. 691	RS. 734
Sub-division.....	317	7,225	37,364	5,951	572	722
Total.....	585	8,211	45,554	9,202	1,263	1,456

63. From the foregoing Statement the Board will observe that processes had to be issued in a great number of cases. This course was rendered necessary by the adverse season; but the number of cases in which property had to be sold was comparatively small, and does not much exceed the number for the last year.

64. CHARGES.—Statement No. 14 exhibits the gross collection and charges of the District during the year under consideration, from which it will be seen that the Land Revenue charges, incurred in Fasli 1272, exceed those of the previous Fasli, owing to the large sum of Rupees

31,000 being disbursed to the Cavetnuggur Zemindar on account of compensation under the orders of Government, dated 30th August 1862, No. 465.

65. VILLAGE ACCOUNTS.—In the four Taluks settled by me, accounts of nine * villages were selected at random for minute examination, and in no case were the accounts entirely free from errors. The Kurdums were warned to guard against the recurrence of such, the necessary alterations being at once made in the accounts.

* Gudiatum.. .. .	3
Vellore.. .. .	2
Poloor.. .. .	2
Palmaner	2
	<u>9</u>

The most common mistakes observed in the accounts were as follows:—

1st. The cultivation was not brought to account in the months in which it was made. It is next to impossible to secure this being done.

2nd. The kinds of crops raised were not entered in the accounts.

3rd. The signatures of Ryots were not obtained in Statement No. 5, which is the counterpart of the Puttah.

4th. Kistbundi not given correctly.

5th. Statement No. 7, showing Inam cultivation, not prepared completely.

In one village the classes entered in the accounts were compared with the entries in the A Register, and no discrepancies were observable in this respect.

66. LANDS ACQUIRED BY PUBLIC SERVANTS.—No lands were acquired by public servants during the year under review.

67. REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—My acknowledgments are due to my subordinates generally, with the exceptions noted in paragraph 50, for their conduct of their duties during the year reported on.

CHITTOOR,
29th September 1863.

(Signed) J. FRASER,
Acting Collector.

SUB-COLLECTORATE.

1. I have the honor to submit my Report on the Settlement of the Sub-division for Fasli 1272 (A.D. 1862-63).

2. Although the Taluks of Vellore and Poloor were settled by yourself, I am, in accordance with your instructions, reporting on the whole Sub-division. The stations at which the settlement was made, and the time occupied at each station are shown in the subjoined Statement:—

Taluks.	Where settlement was made.	Time occupied.
Vellore.....	Amboor.....	18th Feby. to 9th March.
	Pullicondah.....	
	Vellore.....	
Poloor.....	Poloor.....	16th to 27th "
	Chetput.....	
Arcot.....	Arcot.....	13th to 30th "
Wandivash.....	Wandivash.....	12th to 16th May. "

3. There was no change as regards either the number of villages or their tenure.

4. The number of Puttahs distributed was 78,964, being 7,678 in excess of the number last Fasli; of these 44,955 were unrenewed and though the proportion renewed may still appear large, yet it must be borne in mind that this is the first season of the introduction to any extent of the "non-renewal" system into the Sub-division; also that many Puttahs required extensive alterations.

Taluks.	Fasli. 1272.	Fasli. 1271.	Increase.	Decrease.
Vellore.....	40	43	0	3
Poloor.....	55	63	0	13
Arcot.....	26	28	0	2
Wandivash.....	69	46	23	0

5. It will be seen from the entry in the margin that the fall of rain during Fasli 1272 was less in all the Taluks, except Wandivash, than in the previous year; and with reference to the alleged increase in the last named Taluk, I must observe that I distrust the accu-

racy of the Return, but that even if correct, so far as the places where the observations were taken is concerned, it is incorrect if looked upon as indicating the general rain-fall of the Taluk.

6. The season was again very unfavorable. The early rains were scanty, partial, and irregular; the later rains almost totally failed. With the exception of in some villages in the Vellore and Arcot Taluks, to which one or two freshes in the Palar were beneficial, the want of water was sadly experienced everywhere, and in many places even wells became dry; 21,799 Acres of dry, and 18,862 Acres of wet land, bearing an assessment of Rupees 32,221 and 83,679, respectively, were waste; portions of fields remained untilled, and ploughed fields were in many instances left unsown, while a large quantity of dry and wet crops (the latter alone bearing an assessment of Rupees 23,845) perished; and the crops brought to maturity yielded a very poor harvest. The subjoined Memorandum shows the above results Talukwar:—

Taluks.	Dry waste.	Wet waste.	Stalacummi, &c.	Total of Co- lums 2, 3 and 4.	Shavi.	Total.
Vellore	6,342 10 7	10,508 11 2	2,158 10 2	19,009 15 11	698 14 1	19,708 14 0
Poloor.	3,395 14 9	6,852 14 1	1,680 8 2	11,929 5 0	2,181 13 5	14,111 2 5
Arcot.	7,004 5 1	37,998 3 11	3,700 5 9	48,702 14 9	12,434 4 6	61,137 3 3
Wandi- vash..	15,478 4 6	28,320 1 4	6,377 5 9	50,175 11 7	8,530 9 6	58,706 5 1
Total...	32,221 2 11	83,679 14 6	13,916 13 10	1,29,817 15 3	23,845 9 6	1,53,663 8 9

SETTLEMENT REPORT OF

7. Cholera prevailed to some extent and caused 123 deaths, otherwise the sanitary condition of the Sub-division was good, and no disease prevailed sufficient to be worthy of notice. Cattle to the number of 1,829 died during the year under review; no particular disease, however, appeared amongst them.

8. The prices of all sorts of grain were slightly below those of the previous year, but compared with the commutation prices they were very high.

Items.	Commutation price per Madras Garce.	Fasli 1271.	Fasli 1272.	Comparison.	
				Increase.	Decrease.
Paddy	87	166	154	...	12
Cholum	43	171	149	...	22
Cumboo		201	177	...	24
Gram		210	172	...	38
Raggy		213	192	...	21
Varagoo		104	103	...	1

9. The extent of the Ryots' holdings at the commencement of the year was 2,97,590 Acres, assessed at Rupees 9,31,487-15-5, of which 15,598 Acres, assessed at Rupees 31,328-12-8 were relinquished; while 28,181 Acres, bearing an assessment of Rupees 55,403-1-10, were newly taken up. The result is a net increase of Acres 12,583, yielding a revenue of Rupees 24,075. This steady increase in the Land Revenue every year, in the face of a succession of bad seasons, arising from the increasing value of land, and the eagerness with which people take it up, is a most hopeful sign, and shows that the liberal measures lately adopted towards the Ryots, regarding reduction of assessment, &c., &c., have not been thrown away. In the event of two or three even tolerably favorable seasons, I confidently anticipate a very large increase in the Land Revenue.

10. The actual cultivation amounted to Acres 2,73,912, assessed at Rupees 8,39,360-15-2, compared with Faslî 1271, this shows an increase of 6,015 Acres under dry cultivation, assessed at Rupees 5,976; but against this there is a decrease in wet land of 651 Acres, assessed at Rupees 7,189-13-4. Deducting this there is a net decrease in the Beriz of actual cultivation of Rupees 1,213-9-10. This is shown in one view in the following Statement:—

Items.	Fasli 1271.			Fasli 1272.			Increase.		Decrease.	
	Acres.	Assessment.		Acres.	Assessment.		Acres.	Assessment.	Acres.	Assessment.
		RS.	A. P.		RS.	A. P.					RS.	RS.
Dry... ..	1,75,366	2,74,772	10 3	1,81,381	2,80,748	13 9	6,015	5,976	...	...
Wet.....	93,182	5,65,801	14 9	92,531	5,58,612	1 5	...	...	651	7,189
Total...	2,68,548	8,40,574	9 0	2,73,912	8,39,360	15 2	6,015	5,976	651	7,189
									Net Decrease...	1,213

11. The remissions granted are particularized in the following Statement:—

Taluk.	Punjab waste.		Nunjah waste.		Chicked-poolie, Stalacummy and Boganasty, &c.	Total of Columns 2 to 4.		Shavi.		Total of Columns 5 and 6.		Waste remitted.		Shavi. remitted.		Total of Columns 8 and 9.		Waste charged.		Shavi. charged.		Total of Columns 11 and 12.		
	2		3			5		6		7		8		9		10		11		12		13		
	RS.	A. P.	RS.	A. P.		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
Vellore.	6,342	107	10,508	112	2,158	102	19,009	1511	693	141	19,708	140	9,868	111	337	57	10,295	68	9,141	1410	361	86	9,503	74
Peloor.	3,395	149	6,852	141	1,680	82	11,929	50	2,181	135	14,111	25	7,914	00	1,743	94	9,637	94	3,985	50	438	41	4,423	91
Arcoot.	7,004	51	137,998	311	3,700	59	48,702	149	12,434	46	61,137	33	36,651	29	10,834	28	47,485	55	12,051	120	1,600	110	13,651	1310
Wandi-vash.	15,478	46	28,320	144	6,377	59	50,175	117	8,530	96	58,706	51	14,526	140	4,329	78	48,855	58	5,648	137	4,201	110	9,849	155
Total...	32,221	211	83,679	146	13,960	1310	1,29,817	153	23,845	96	1,53,663	89	98,990	110	17,244	93	1,16,234	111	1,30,827	135	6,601	0	3,37,428	138

12. The poverty of the Ryots, their losses and embarrassment from a succession of bad seasons, rendered the granting of these remissions absolutely necessary. The total amount of remissions allowed, however, is Rupees 1,16,234-11-1, being Rupees 2,842 below the sum allowed in the preceding Fasli. In accordance with your Circular instructions, dated 24th March last, remission for dry waste was very sparingly granted, and that for Shavi, not visible at the time of inspection, was entirely withheld; the amount thus charged for Girazer Shavi is Rupees 6,601. Dry and wet waste charged amounted to Rupees 30,827. Waste was always charged in cases where the waste was trifling, or caused by the Ryots' own neglect, or when the Ryots have deserted their villages, or have year after year made poverty an excuse for not attempting to cultivate; the object in the last case for making the charge being that, in the event of the arrears not being paid, the lands may be eventually attached and sold, and pass into the hands of the Ryots who will really cultivate them.

13. The extent of land cultivated with Sugar-cane, Cotton, and Indigo in Faslis 1271 and 1272 is exhibited in the annexed Statement:—

Items.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
Indigo...	989	RS. 1,960	1,738	RS. 3,513	749	RS. 1,553	...	RS. ...
Cotton...	1	2	...	...	...	...	1	2
Sugar-cane...	541	3,732	529	3,546	...	...	12	186

14. The decrease in the cultivation of Sugar-cane is owing to the failure of rain. Cotton cultivation has always been little attended to in the Sub-division. The increase in the growth of Indigo is attributable to the interest taken in its cultivation by the firm of Messrs. Parry & Co., who have establishments at Vellore and Poloor, and make large advances to induce the Ryots to cultivate it.

15. The subjoined Statement exhibits the Land and Extra Sources of Revenue in comparison with the preceding year:—

Items.	Fasli 1271.			Fasli 1272.			Increase.	Decrease.
	RS.	A.	P.	RS.	A.	P.	RS.	RS.
Land Revenue including Fasal and Teer-wajasty ...	9,41,994	1	4	9,65,972	9	5	23,978	...
<i>Deduct</i>								
Remission...	1,19,076	3	7	1,16,234	11	1	...	2,842
<i>Add</i>								
Remainder...	8,22,917	13	9	8,49,737	14	4	26,820	...
Sundry Sources.								
Inam quit-rent...	3,155	1	9	3,194	9	9	39	...
Revenue from Malayalam or Hill villages ...	1,451	5	6	1,599	5	6	148	...
Inam Jodi ...	1,527	6	6	1,537	0	2	10	...
Inam Bogajasty ...	273	14	9	469	7	2	156	...
Cavel Candoyem ...	481	0	1	560	5	10	79	...
Tope Andoyem...	11,882	1	6	11,594	12	0	...	288
Tank Fishery ...	3,812	1	2	3,829	15	3	17	...
Vadapoory Vardana ...	1	5	0	1	5	0	...	...
Road Fund ...	15,997	7	6	16,608	12	11	611	...
Shrotriem Jodi ...	6,872	14	2	6,872	14	2	...	...
Sevoy Jama ...	4,247	0	2	5,236	11	10	989	...
Grain fees to Village servants ...	...	...	...	2,205	7	7	2,205	...
Total...	8,72,619	7	10	9,03,388	9	6	30,769	288
<i>Deduct</i>								
Merah and Dasabundam...	52,214	5	6	56,072	1	5	3,859	...
Remaining...	8,20,405	2	4	8,47,315	8	1	26,910	...

16. The increase in the Land Revenue and its causes have been already noticed in paragraph 9; the increase or decrease in the other items is so small as not to call for particular notice. The item "Fees to Village servants" has been for the first time included in the Beriz according to your instructions.

17. The Demand, Collection, and Balance of all sources of Revenue for Fasli 1272 stand as follows:—

	RS.	A.	P.
Demand...	9,03,388	9	6
Collections within the end of Fasli ...	5,64,366	0	0
Subsequent collections...	2,85,672	7	7
Balance...	53,350	1	11

18. Of the total demand of Rupees 9,03,388-9-6, the sum of Rupees 5,64,366 was realized within the Fasli. Subsequent collections up to the date of the last collection report is Rupees 2,88,672-7-7, thus making the total collections amount to Rupees 8,50,038-7-7, and the balance to Rupees 53,350-1-11. The cause of delay in the collection of this balance is chiefly the poverty of the Ryots.

19. The following amounts of old arrears are not realizable, for the reasons stated with reference to each, and they are accordingly recommended for final remission:—

	RS.	A.	P.
<i>Arcot Taluk.</i>			
Assessment due by a pauper Ryot of Paroongalatoor for Fasli 1269...	27	0	10
<i>Wandivash Taluk.</i>			
Amount erroneously charged by the Curnum in the villages of Vunnakumboddy, and Numbadu in Wandivash Taluk in Fasli 1270-71...	44	4	5
Assessment on land taken up on Durkhast in 1862, but left uncultivated from want of water...	20	3	1
Waste remitted to certain Ryots of Padoor erroneously brought to account in Fasli 1270...	79	7	3
Tree tax over-charged in Arasoor...	5	14	9
Inam quit-rent over-charged in Kolatoor...	1	0	0
Assessment of land regarding which a boundary dispute exists...	0	6	6

20. The old arrears belonging to the Taluks of Vellore and Poloor having been investigated by yourself, comment by me is unnecessary.

Real property.		Personal property.	
Distrained.	Sold.	Distrained.	Sold.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
2,486 9 6	238 8 8	3,265 2 10	471 5 0

21. Real and personal property, to the extent shown in the margin, was distrained and sold for arrears of revenue. It will be observed that the amount of property, whether real or personal, actually sold bears a very small proportion to the amount distrained, owing to the

parties in most cases paying up previous to the date fixed for sale.

22. During the settlement the accounts of several villages in Arcot and Wandivash were examined, and there were many instances of incompleteness, omissions, and inaccuracies in noticing them: the Curnums have been informed that in future dismissal will follow when such errors appear to have arisen from sheer carelessness or negligence.

23. In fixing the assessment on Porumboke lands in the villages transferred from South Arcot to Wandivash, I have followed the course prescribed in your Memorandum, dated the 24th March 1863.

24. The Village Forest Conservancy fees still continue to bring in a considerable revenue, and, as I reported last year, I consider the rates very fair. I have, as you are aware, written to you regarding the advisability of putting the large jungles in the Poloor and Vellore Taluks under the Conservator of Forests.

25. The Vellore and Poloor Taluks having been settled by you, the conduct of those Tahsildars has been under your own eye; and I will merely remark that I consider the Poloor incumbent the most efficient of the Sub-division Tahsildars.

26. I am sorry to be unable to report favorably of either the Wandivash or Arcot Tahsildars, the latter has been particularly dilatory in answering references; the Sub-division Serishtadar, Chittambala Mudeliar, continues to deserve the strong remarks I made in his favor in my last Report.

VELLORE, ..

9th October 1863.

(Signed) R. W. BARLOW,
Acting Sub-Collector.

(True Copy.)

(Signed) J. FRASER,
Acting Collector.

SETTLEMENT REPORT

OF

SOUTH ARCOT.

1. I have the honor to report as usual on the Settlement of this District for the past Fasli of 1272, accompanied by the several Statements according to the annexed list, exclusive of Statement No. 2, which is omitted agreeably to the Board's Miscellaneous Circular No. LXIX, Board No. 3,635, dated 19th June last.

2. I. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—The settlement commenced on the 20th February, and was completed on 17th April 1863, at the stations and by the Officers as entered in Statement No. 1. With the exception of Cuddalore and Yellavanasoor the Jumma bundy was held in the Cusbah towns of all the Taluks, and in Punrooty and in Tricallore respectively of the two mentioned.

3. II. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES, WITH REMARKS ON THE NUMBER OF PUTTAHS THAT MAY NOT HAVE BEEN RENEWED.—The total number of villages of this District, and the different tenures under which they are held, will be found in the subjoined Statement :—

No.	Description of Villages.	No. of villages in Fasli 1271.	No. of villages in Fasli 1272.	Increase.	Decrease.
1	Ryotwar villages	3,002	2,989	...	13
2	Shrotriem do.	63	63	...	...
3	Surva Inam do.	7	7	...	...
4	Moturpha do.	11	11	...	...
5	Mootah do.	17	17	...	...
6	Amany do.	1	3	2	...
	Total.....	3,101	3,090	2	13
			Net Decrease...		11

4. Under the head "Ryotwar" there is a decrease of 13 villages below last year. But if two villages transferred to "Amany" are deducted, the total decrease will be 11 villages, which may be accounted for by certain petty villages, contiguous to each other in the Chellumbrum and late Manargoody Taluks, having been united into one during the new Survey and Settlement conducted by Mr. Newill; and I ought to have noticed this fact in my last year's Report. The increase of two villages under the head "Amany" is owing to the transfer of that number from Ryotwar.

5. The change of system in the issue of Puttahs, and the result of its practical working, having been brought to the notice of the Board in my last year's Settlement Report, it is unnecessary that I should again dwell on the subject at any length. The Puttahs renewed this year were 9,549, and the number not renewed amounts to 2,25,630.

SETTLEMENT REPORT OF

6. III. SEASON AND SANITARY STATE OF THE DISTRICTS AND A BRIEF ACCOUNT OF THE BENEFIT, OF VACCINATION, AND THE EXTENT OF ITS OPERATIONS.—The season (as already described in my Revenue

Season and Sanitary state of the District.

	Inches.	Tenths.
1862. April...	1	3½
" May...	4	5
" June...	4	3
" July...	5	6½
" August...	10	8½
" September...		
Total for the 1st half-year.....	26	7
" October...	6	3½
" November...	11	9½
" December...	14	7½
1863. January...		
" February...	0	5
" March...	13	9½
Total for the 2nd half-year.....	49	5½
Total Rain-fall of the whole year...	76	2½
Average rain-fall of 1861-62.....	55	6
Increase...	20	6½

7. The first month of the season, July, opened well with good rain, and in the following months of August, September, October, November, December 1862, and in March 1863, it was also very general and plentiful. From the abundance, and the seasonable fall in the early part of the cultivating season, the Ryots were encouraged to cultivate largely both dry and wet lands, and a stimulus was given, especially to Cotton. In April a fair quantity of rain fell throughout the District, favorable to the coarse Paddy and second crop Indigo. Sugar-cane cultivation was also carried on in the month of May, but the fall was reported to be insufficient for the growth of Cumboo grain. The Nunjah cultivation, dependent on the Coleroon and Pennar rivers, was everywhere good.

8. During July, September, and October the freshes were plentiful and frequent in all the main rivers* of the District, but from November to June there were none to speak of.

* Coleroon, Pennar, Guddelum.

9. The yield both of wet and dry crops was favorable as was the average out-turn. throughout the District, a necessary result of the general propitiousness of the season.

10. The total number of persons reported to have been vaccinated during the year was 8,394, of these 7,707 were said to have been successful, and 687 failed. I am sorry to say that, as compared with the preceding revenue year, the returns under notice show a decrease to the extent of 909 cases.

11. The sanitary state of the District was in all respects satisfactory. Cholera, as usual, appeared in certain localities during the months of December, January and February, but it was partial, and the visitations were neither prolonged, nor were they on the whole of a virulent type. Cattle were remarkably free from murrain in the period under review, and altogether the season is to be regarded as a very healthy one.

12. IV. PRICES OF GRAIN.—The comparative table given below shows the average prices of all the principal grains for Faslis 1271 and 1272, and it will be seen that, with the exception of perhaps the least important, namely, Varagoo, the prices of all others were lower than the rates in the previous year, a natural consequence of course of the favorable character of the season.

SOUTH ARCOT.

The exception in the case of Varagoo arose from the produce of that grain, particularly in the Taluks of Timdevanum and Virdachellum, having been less than ordinarily.

No.	Grain.	Fasli 1271. In Garce.	Fasli 1272. In Garce.	Increase.	Decrease.
1	White Paddy	163	149	...	14
2	Coarse do.	148	136	...	12
3	Cholum	212	173	...	39
4	Cumboo	178	157	...	21
5	Horse gram	224	167	...	57
6	Raggy	186	164	...	22
7	Varagoo	136	140	4	...

13. V. RYOTS' HOLDINGS.—The Abstract Statement which follows, exhibits the actual operations of the year under report in regard to Ryotwar villages:—

Items.	Extent.	Assessment.
	Acres.	Rs.
Holdings of the previous year. ...	10,16,573	30,18,929
Deduct lands given up. ...	75,792	3,08,998
Remainder...	9,40,781	27,09,931
Add lands taken up. ...	1,23,494	2,45,290
Total Holdings...	10,64,275	29,55,221
Waste remitted ...	1,526	6,543
Remainder...	10,62,749	29,48,678
<i>Particulars of the above.</i>		
Actual cultivation. ...	9,90,815	27,79,373
Waste charged ...	71,934	1,69,305

14. From this Statement it will be observed that the extent of holdings aggregates Acres 10,62,749, bearing an assessment of Rupees 29,48,678; this excludes what is termed Teerwah-jastee, and Fasaljastee. Thus the Ryots' holdings in the year under report show a corresponding increase of Acres 50,796, and a

decrease of assessment of Rupees 60,898, and which is to be explained as follows:—

	Acres.	Assessment.
A. Gain by increase of cultivation in this over the previous year...	47,702	93,549
B. Amount gained by less remissions on Putcut waste granted in this as compared with last year...	3,094	2,809
Total Increase...	50,796	96,358
C. Deduct difference of Teerwah between old and new rates as per new Survey Settlement effected in Chellumbrum and late Manargudy Taluks, from Enclosure B to Statement No. 3; while in last year it was included in the same Statement, and brought under "Remissions" in Statement No. 4...	...	1,57,256
Net Increase...	50,796 Dec.	60,898

SETTLEMENT REPORT OF

SOUTH ARCOT.

5

	Acres.	Assessment.
Total Holdings.....	10,64,275	29,55,221
Cultivation.....	9,90,815	27,79,373
Waste.....	73,460	1,75,848
Percentage..	7	6

Faslis	Acres.	Assessment.
1271.....	7,43,077	13,81,974
1272.....	7,86,588	14,20,213
Increase..	43,511	38,239

15. A comparison of waste and holdings show that 7 per cent. on the extent, and 6 per cent. on the assessment remained uncultivated. The marginal figures give the particulars.

	Acres.	Assessment.
Gain by A ...	42,310	66,059
Do. by B ...	1,201	1,635
Total Gain...	43,511	67,694
Deduct loss by C ...	.....	29,455
Net Increase...	43,511	38,239

Faslis	Acres.	Assessment.
1271.....	2,65,165	16,07,313
1272.....	2,72,421	15,08,010
Increase...	7,256	Dec. 99,303

16. Dry.—The figures in the margin exhibit the extent of dry cultivation and its assessment for Ryotwar villages for Fasli 1272, amounting to Acres 7,86,588, and yielding a revenue of Rupees 14,20,213, which is an increase in revenue of Rupees 38,239, and in extent of land of Acres 43,511 over and above the preceding year, and is accounted for as shown below:—

	Acres.	Assessment.
Gain by A ...	5,866	27,357
Do. by B ...	1,890	1,161
Total Gain...	7,256	28,408
Deduct loss by C ...	.....	1,27,801
Net Decrease...	7,256	99,303

17. Wet.—The total extent and assessment of wet lands are marginally noted. This amounts to Acres 2,72,421, and assessment of Rupees 15,08,010, showing a corresponding increase in Acres 7,256, and a decrease in the assessment amounting to Rupees 99,303, and for which fluctuation and difference the causes are herewith assigned.

18. Of the total Nunjah cultivation, a large proportion is irrigated from the lower and Vellaur annicuts, from the Guddelum river, and from the Ragavien channel leading from the new annicut on the south side of the Pennar river.

19. The extent of land cultivated under each of these sources of irrigation, and the respective assessment, are given in the following tabular Statement:—

No.	Source of Irrigation.	Extent.	Assessment.
		Acres.	Rs.
1	Lower annicut, Coleroon ...	70,887	4,04,405
2	Vellaur do. ...	18,570	1,20,401
3	Pennar river ...	28,184	1,83,252
4	Guddelum do....	5,122	47,887
5	Ragavien channel ...	5,314	34,638
6	Vicravandy annicut ...	847	5,508
	Total...	1,28,924	7,96,141

Faslis.	Acres.	Assessment.
1271 ..	3,711	20,289
1272 ..	3,740	20,455
Increase..	29	166

20. Garden.—The garden cultivation in the District amounts to Acres 3,740, assessed at Rupees 20,455, being an excess of 29 Acres, yielding an additional revenue of Rupees 166; and the particulars of this increase are subjoined:—

Gain by A. ...	26	153
Do. by B. ...	3	13
Total Gain...	29	166

Faslis.	Rs.	A.	P.
1271 ..	41,063	7	5
1272 ..	38,567	5	7
Decrease..	2,496	1	10

21. Fasaljastee.—It will be observed that the revenue derived under this head amounts to Rupees 38,567-5-7, showing a falling off in the revenue of Rupees 2,496-1-10.

Of this sum, Rupees 1,970 was distributed in the Chellumbrum and the late Manargoody Taluks and the rest in the remaining Taluks. This decrease resulted from the less extent of second crop cultivation raised on wet land in Chellumbrum Taluk, in consequence of the failure of the expected freshes in the Coleroon after November.

22. From the total revenue derived from the cultivation of second crop, Rupees 29,552-13-9 was from second crops raised in registered double-crop lands, and on lands of doubtful capacity to yield a second crop, and a sum of Rupees 5,716-5-4, was levied on those Ryots who raised a second crop on their single crop lands to the detriment of the owners of registered double-crop lands; and a sum of Rupees 3,298-2-6 was levied as second crop Teerwah on Nunjah lands in the Chellumbrum and late Manargoody Taluks.

23. Teerwahjastee.—Teerwahjastee or Kusser, or extra water-rate levied on dry lands converted into wet or garden by the use of Government water, as well as dry crops raised on dry lands amounts, in the aggregate, to Rupees 1,08,312, exceeding the sum levied under the same head in the previous year by Rupees 2,050, and which is thus accounted for.

Increase of Kusser gained by the extension of wet cultivation on dry lands over the preceding year...	Rs. 10,557
---	------------

Deduct Decrease

In the Revenue derived from dry crops raised on dry lands...	6,962
Do. derived from dry converted into garden. ...	1,545
	8,507

Net Increase as above..... 2,050

Faslis.	Acres.	Assessment.
1271...	9,43,613	28,57,234
1272...	9,90,815	27,79,373
Increase...	47,202	Dec... 77,861

24. VI. ACTUAL CULTIVATION.—The actual cultivation for the year under report amounts to Acres 9,90,815, bearing an assessment of Rupees 27,79,373, exhibiting an increase over the preceding year's cultivation of Acres 47,202, but a decrease in the revenue of Rupees 77,861. The following particulars will explain this difference:—

	Acres.	Assessment.
Increase gained by A....	47,202	79,395
Deduct loss by C. ...	...	1,57,256
Net Decrease.....	47,202	77,861

25. VII. WASTE CHARGED AND REMITTED WITH REASONS.—The table below gives the details of waste lands charged and remitted :—

Items.	Total waste.			Remission granted on entire fields as exhibited in Enclosure B in No. 3.		Net waste charged.		
	Acres.	RS.	A. P.	RS.	A. P.	Acres.	RS.	A. P.
Dry... ..	57,122	98,447	8 1	17 7 9	57,114	98,430	0 4	
Wet... ..	16,030	75,684	4 8	6,520 9 6	14,513	69,163	11 2	
Garden... ..	308	1,716	3 4	4 14 11	307	1,711	4 5	
Total.....	73,460	1,75,848	0 1	6,543 0 2	71,934	1,69,304	15 11	

26. Remission on Nunjah Putcut waste was granted in cases where the means of cultivation failed, and was not attributable to any act or neglect on the part of the Ryots. As a general rule 50 per cent. was remitted where the per centage of actual loss exceeded 25 per cent. arising from any cause beyond the control of the Ryots. The amount remitted on Nunjah Putcut waste amounts to Rupees 6,543-0-2, this sum finds place in Enclosure B in No. 3. The waste charged against the Ryots amounts to Rupees 1,69,304-15-11.

27. VIII. PARTICULARS OF REMISSIONS.—The table below gives the amount of remissions granted under the three heads, "Occasional," "Fixed," and "Deduction for the payment of village servants," for Faslis 1271 and 1272 :—

No.	Items.	Fasli 1271	Fasli 1272	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Occasional.....	1,58,913	2,201	...	1,56,712
2	Fixed.....	69,804	71,973	2,169	...
3	Deduction for the payment of village servants...	2,08,212	2,14,804	6,592	...
	Total...	4,36,929	2,88,978	8,761	1,56,712
	Net Decrease ...				1,47,951

28. Occasional.—Under this head a sum of Rupees 2,201 only has been remitted in this year which is less by Rupees 1,56,712 than was remitted in the preceding Fasli, and so favorable a result is due to the following circumstances :—

The difference of Teerwah between the old and new rates, as per new Survey settlement effected in the Chellumbrum and late Manargoody Taluks, from Enclosure B to No. 3, which in last year were included in the same Statement, and brought in Statement No. 4 under "Remissions;" also to the less remissions on the ordinary grounds granted in this as compared with last year..... 1,57,645

From which has to be deducted as follows :—

Amount of remissions granted this year in excess of last year on Shavi in the Tindevanum, Kalakurchy and Yellamasoor Taluks from failure of rain; such grant having, on inquiry, been found really called for..... 709

Also remissions granted temporarily on Nunjah Putcut waste in the six villages transferred to this District from that of the Chingleput, in accordance with the mode of dealing with similar lands in the latter District, pending the final settlement of the question of assimilating the assessment of the transferred villages—Vide Board's Proceedings 28th March 1860, No. 1,578. 224

Total Deduction... 933

Net Decrease as shown above.... 1,56,712

29. Fixed.—The increase under the second head of Remissions amounts to Rupees 2,169, which is explained as follows :—

Increase in the item of Road Fund, consequent on the extension of cultivation, and the remission granted on account of charity and private topes in excess of the previous year..... 2,411

From which deduct

Amount of this remission allowed on lands cultivated by the Brahmins of Mokassah villages in the Chellumbrum Taluk, discontinued consequent on the new imposition of quit-rent on those lands by the Inam Commissioner, as well as less remissions granted on Cowle lands, &c. in this year as compared with the preceding year..... 242

Net Increase as above... 2,169

Deduction for the payment of Village Servants.—There appears an increase of Rupees 6,592 over and above the same item in the preceding year. This is attributable to the causes here under explained :—

Increased amount of deduction made for the payment of village officers consequent on the extension of cultivation..... 6,597

Deduct

Decrease in the deductions allowed in favor of Brahmins and petty Devasthanams in the Chellumbrum and Cuddalore Taluks..... 5

Net Increase... 6,592

Faslis.	RS.
1271	25,762
1272	37,374
Increase...	11,612

30. IX. PARTICULARS OF SUNDRY ITEMS.

—Under this head there appears an increase of Rupees 11,612, which is owing more particularly to the transfer of the amount of quit-rent newly imposed by the Inam Commissioner on Sundry Inams to the head "Ryotwar Sundry Items,"

instead of such Inams being brought, as was the case in last year, under the head of "Quit-rent Commutation," also to the product of certain productive trees having been brought to account in excess of the previous year.

Faslis.	Acres.	RS.
1271	394	1,217
1272	902	3,073
Increase...	508	1,856

32. Amany.—There appears an increase of Rupees 1,856, or Acres 508 in this year over the preceding Fasli, owing to the recent transfer of two villages from the head "Ryotwar" to "Amany."

33. X. EXTENT CULTIVATED WITH SPECIAL PRODUCTS.—The extent and assessment of Sugar-cane, Cotton, and Indigo cultivation are exhibited in the tabular Statement below, for Faslis 1271 and 1272 :—

Products.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	RS.	Acres.	RS.	Acres.	RS.	Acres.	RS.
Sugar-cane....	1,833	11,008	2,039	11,947	206	939	...	...
Cotton.....	36,603	72,850	38,518	90,658	1,915	17,808	...	...
Indigo.....	57,331	1,15,861	55,077	1,09,776	...	...	2,254	6,085
Total...	95,767	1,99,719	95,634	2,12,381	2,121	18,747	2,254	6,085
					Net Decrease 133		Net Inc. 12,662	

34. Of the above products, Sugar-cane, and Cotton exhibit a tolerably satisfactory result. The excess cultivation is, of course, consequent on the favorable character of the season, while the falling off in the cultivation of Indigo is owing to the depreciatory value in the market price of the article.

35. The following tabular Statement shows the comparative cultivation and assessment of Gingely and Ground-nut oil for the two Faslis :—

Products.	Fasli 1271.		Fasli 1272.		Increase.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
	Acres.	RS.	Acres.	RS.	Acres.	RS.
Ground-nut.....	9,757	21,112	12,518	28,205	2,761	7,093
Gingely-oil seed.....	21,161	38,135	24,928	40,005	3,767	1,870
Total.....	30,918	59,247	37,446	68,210	6,528	8,963

36. The increase in both these two products is owing entirely to the favorable character of the season.

37. XI. ABSTRACT STATEMENT SHOWING THE GENERAL RESULT OF LAND REVENUE SETTLEMENT IN COMPARISON WITH THE PREVIOUS YEAR.—In the following Abstract table the general result of all branches of revenue is summed up. The total amount is Rupees 28,76,161-11-7, being a net increase of Rupees 96,305-8-3 over and above the Land Revenue of the preceding Fasli :—

No.	Items.	Fasli 1271.			Fasli 1272.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Mootah.....	8,636	4	1	8,636	4	1	...	...	...	...	...	...
2	Quit-rent commutation on Shrotriem and Inam villages.....	24,062	0	4	20,649	5	6	...	...	...	3,412	10	10
3	Ryotwar.....	27,45,735	10	2	28,43,953	12	10	98,218	2	8	...	...	...
4	Rent for one year.....	...	...	...	...	...	...	...	...	...	...	...	...
5	Rent for more than one year.....	...	...	...	...	...	...	...	...	...	...	...	...
6	Amany.....	1,159	12	9	2,922	5	2	1,762	8	5	...	...	...
7	Inam commutation.....	262	8	0	...	...	...	...	...	...	262	8	0
	Total.....	27,79,856	3	4	28,76,161	11	7	99,980	11	1	3,675	2	10
	Net Increase.....	96,305			8			3					

38. I will now proceed to offer a brief explanation on the variations exhibited under each item in the foregoing Statement.

39. 1. *Mootah*.—This calls for no remark.

40. 2. *Quit-rent commutation on Shrotriem and Inam villages*.—The decrease under this head is Rupees 3,412-10-10, resulting from the transfer of the amount of quit-rent newly imposed, by the Inam Commissioner on Sundry Inams to the "Ryotwar Sundry Items," as already noticed, instead of to "Quit-rent commutation on Shrotriem and Inam villages" as was done in last year.

41. 3. *Ryotwar*.—The Revenue under this head exceeds that of the previous Fasli by Rupees 98,218-2-8, a result very satisfactory, and is to be ascribed partly to the extension of cultivation, and very materially to the amount of less remissions granted in this year than in the year preceding under the ordinary causes.

42. 6. *Amany*.—There is an increase of Rupees 1,762-8-5 under this head, occasioned by the transfer of two villages from Ryotwar to Amany which sufficiently explains it.

43. The decrease here of Rupees 262-8-0 is attributable to the transfer of the said amount from this to "6 Deposits" subordinate to "XVII Public Debt," according to instructions* received from the Accountant General, while in last year

the item was entered under "Land Revenue Ryotwar."

Faslis.	RS.
1271	1,81,500
1272	1,81,500

44. XII. SUNDRY SOURCES OF REVENUE

ABKARRY.—This calls for no remark.

45. *Income Tax*.—A considerable decrease

Faslis.	RS.	A.	P.
1271	52,536	0	6
1272	28,882	12	0

Decrease... 23,653 4 6

appears under this head. The cause has been separately explained, and arises chiefly from the exemption of persons whose annual incomes were estimated to fall below 500 Rupees under the operation of Act XVI of 1862.

46. *Sea Customs*.—The collections in this Department exclusive of Extra Revenue amounts,

Faslis.	RS.	A.	P.
1271	49,193	2	1
1272	43,966	5	3

Decrease... 5,226 12 10

to Rupees 43,966-5-3, being Rupees 5,226-12-10 less than the collections of the preceding year, and which may be accounted for as follows:—

47. There was a decrease of Rupees 11,193-8-6 in Fasli 1272 in the Sea Customs of Cuddalore, but on the other hand against this there is an increase in the neighbouring Port of Port Novo of Rupees 5,966-11-8, leaving a net decrease, as above shown, of Rupees 5,226-12-10.

Export.
Piece goods, Cotton, Paddy.

48. This decrease in the collections at Cuddalore is partly owing to the non-importation in this year of Nuts, Pepper and other sundry articles from Penang and Singapore, and partly to the diminution of exports in

Indigo, Piece goods and other petty sundry articles to Europe as compared with the year before. The accompanying Statement marked A gives the amount collected both in Cuddalore and Porto Novo.

Faslis.	RS.	A.	P.
1271	72,598	8	0
1272	72,864	11	3

Increase... 366 3 3

49. *Frontier Duties*.—The increase under this head is inconsiderable, and calls for no particular remark. The Statement marked B exhibits the duties collected at the different Chowkies in this District.

50. *Salt*.—The sales of the year under report yielded a revenue of Rupees 4,44,066-0-10, which is in excess of the year preceding by Rupees 8,439-12-10, owing possibly to the increasing facilities of road communications with the Depôts, and to the successful attempts recently made to manufacture a better kind of Salt in the Southern pans of the District.

51. The comparative Statement subjoined exhibits the Revenue derived at each of the pans of South Arcot:—

No.	Salt Pans.	Fasli 1271.			Fasli 1272.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Merkanum	3,05,207	5	4	3,37,519	11	10	32,312	6	6	...	...	...
2	Teagavelly	48,197	13	0	23,968	2	0	...	...	...	24,229	11	0
3	Killay... ..	47,747	13	0	23,709	6	0	...	...	...	24,038	7	0
4	Cuddalore	34,473	4	8	58,868	13	0	24,395	8	4	...	...	...
	Total...	4,35,626	4	0	4,44,066	0	10	56,707	14	10	48,268	2	0
	Net Increase...	8,439			12			10					

52. The following Statement exhibits the quantity sold for Home and for Inland consumption, as well as that supplied to the French Government, and the quantity exported to other places by sea :—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.
Home consumption	1,30,343	1,34,136	3,793	...
Inland do.	1,53,831	1,57,493	3,662	...
Exportation by sea	22,200	24,480	2,280	...
Supplied to French Government ...	46,912	22,939	...	23,973
Total... ..	3,53,286	3,39,048	9,735	23,973
			Net Decrease...	14,238

53. The increase appearing under the respective heads of Home, Inland consumption, and Exportation by sea, is of course owing to the increase of sales. The decrease of 23,973 Maunds under "Supplied to French Government," is due, first, to the quantity of salt supplied to them in Fasli 1272, amounting to 20,444 Maunds, not having been debited to account in consequence of the non-receipt of the salt indemnification from the French Government; and secondly, to the demand for salt being less than in last year.

54. From the Statement No. 4 of the Salt transactions, it will be observed that 10,258 Maunds, valued at Rupees 12,289-4-0, have been debited to wastage. I solicit sanction for striking off this amount. This wastage averages at 2½ per cent. of the quantity sold.

55. The net quantity of Salt in store on the 1st July 1863, is given below; the quantity measured up to 30th September amounts to 5,667 Maunds; and the quantity still remaining unmeasured up to 15th October amounts to 240 Maunds.

Stock on hand on the 1st July 1862.....	Maunds.
Manufactured from 1st July 1862, to 30th June 1863.....	6,63,929
	4,08,029
	Total 10,71,958
Deduct quantity sold in Fasli 1272.....	3,39,048
Deduct wastage.....	10,258
	3,49,306
Net quantity remaining in store on the 1st July 1863.....	7,22,652

This includes 24,000 Indian Maunds of salt supplied to French Government.

56. *Stamp.*—The decrease in this branch of Revenue amounts to Rupees 13,504-12-8, which is attributable to the diminution in the sale of Stamp paper in the Fasli under report. In Fasli 1271 the sales were unusually large, owing to the operation of Acts XXXVI of 1860, XIV of 1859, and XI of 1861, and they afford no criteria by which to estimate the revenue derivable from this source.

Fasli.	RS.	A.	P.
1271.. ..	76,443	8	2
1272.. ..	62,938	11	6
Decrease..	13,504	12	8

57. *Moturpha.*—Of the sums* realized on account of Moturpha in Fasli 1271, Rupees 15,352-2-10 have been re-paid to those from whom it was received, Rupees 96-10-0, being the Mootah Moturpha for Fasli 1271 and 1272, will be re-paid to the proprietors of the estates agreeably to the Proceedings of the Board, 29th July 1863, and my application on the subject is now before the Board. The item "Moturpha" will, of course, from Fasli 1273, disappear altogether from the accounts.

58. XIII. LAND REVENUE AND SUNDRY SOURCES.—In the following tabular Statement the total result of Land Revenue, and of Sundry Sources combined, is exhibited for Fasli 1271 and 1272. The amount is Rupees 37,34,895-12-1, exceeding the past Fasli year by Rupees 51,284-11-3. Having offered my observations on each of the several items of increase, this return calls for no further remark :—

No.	Items.	Settlement of Fasli 1271.	Settlement of Fasli 1272.	Increase.	Decrease.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. {	Land Revenue.....	27,79,856 3 4	28,76,161 11 7	96,305 8 3	...
	Miscellaneous... ..	12,081 14 0	19,098 0 2	7,016 2 2	...
	Total... ..	27,91,938 1 4	28,95,259 11 9	1,03,321 10 5	...
2.	Forest Revenue. ...	...	180 11 0	180 0 0	...
3.	Abkarry including Miscellaneous. ...	1,81,500 0 0	1,81,505 5 7	5 5 7	...
4.	Income Tax do. ...	52,536 0 6	28,882 12 0	...	23,563 4 6
5.	Sea Customs do. ...	49,193 2 1	44,014 15 8	...	5,178 2 5
6.	Land Customs do. ...	72,968 0 2	73,065 15 10	97 15 8	...
7.	Salt do. ...	4,35,632 15 8	4,44,112 14 8	8,479 15 0	...
8.	Stamp do. ...	84,411 10 0	67,771 8 3	...	16,640 1 9
9.	Moturpha.....	15,431 3 1	101 13 4	...	15,329 5 9
	Grand Total... ..	36,83,611 0 10	37,34,895 12 1	1,12,085 9 8	60,800 14 5
			Net Increase...	51,284 11 3	...

59. XIV. REMARKS ON LAND REVENUE MISCELLANEOUS ITEMS. *Statement No. 9.*—Under this head there appears an increase of Rupees 7,016-2-2 over and above the preceding year, and it is owing to the increased extension of cultivation of "Land which has not been included in the regular Jumabundy," and to a certain extent to the "Cultivation of Porumboke lands." Another cause for the increase is the adjustment into the account of the "Oolium allowance to Village Officers undrawn," and the increase of "Revenue fines" in the past year which are debited under the foregoing head.

60. *Forest Revenue.*—The increase of Rupees 180-11-0, under Forest Revenue, is accounted for by the transfer from the Local Fund of the sums collected by the Forest Conservancy Department on Timber, &c., under the Licensing and Ticket system, to "3 Forest Revenue," subordinate to Land Revenue.—*Vide Board's Proceedings, 28th July 1863, No. 4,663.*

61. XV. DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF REVENUE.—Of the net settlement-Beriz of Rupees 37,34,895-12-1, a sum of Rupees 34,99,218-2-2 was realized within the Fasli year, leaving only a current arrear of Rupees 2,35,677-9-11, of which Rupees 2,11,126-5-0 has been subsequently collected up to 15th October 1863, leaving a net balance at the present dates or up to the 15th October, of Rupees 24,551-4-11, a result which, as compared with the previous Revenue year, will, I trust, be considered very satisfactory. With the exception of the item of Land Customs, *vide my observations in paragraph 66.*

	RS.	A.	P.
Land Revenue.. ..	21,428	5	7
Miscellaneous	1,210	7	4
Income tax	534	6	8
Land Customs	1,298	1	4
	24,551	4	11

62. XVI. DEMAND COLLECTION, AND BALANCE OF ARREARS.—The total arrears outstanding on the 1st July 1862, amounted to Rupees 4,69,926-15-0, of which deducting Rupees 4,44,083-9-5, being the amount since actually realized within the Faslis including the sum of Rupees 4,368-7-11 sanctioned to be written off, there remained Rupees 21,474-13-8 on the 1st July 1863.

63. XVII. RECOMMENDATION IN REGARD TO THE IRRECOVERABLE ARREARS FOR REMISSION, WITH AN ABSTRACT OF THE FASLIS AND HEADS OF REVENUE TO WHICH THEY BELONG.—The statement No. 13 exhibits the details of the accumulated arrears of Revenue embracing seven years, or from Fasli 1264 to 1271 inclusive.

64. A sum of Rupees 2,755-5-2 had been realized up to 15th October 1863, Rupees 12,614-11-10 were ascertained to be recoverable, and Rupees 6,101-12-8 were found, on strict inquiry, to be irrecoverable by reason of death, desertion, and the inability of the defaulters. I therefore solicit sanction for writing off the said sum of Rupees 6,101-12-8 in the accounts of this Collectorate. The Fasliwar particulars of these irrecoverable arrears are given in the following table:—

Faslis.	Land Revenue.			Miscellaneous.			Income Tax.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1264....	89	10	4	...	...	...	...	...	...	89	10	4
1265.....	386	4	2	...	...	...	...	...	...	386	4	2
1266.....	199	9	7	51	9	1	...	...	...	251	2	8
1267.....	138	9	1	66	14	0	...	...	...	205	7	1
1268.....	271	5	11	163	7	3	...	...	...	434	13	2
1269.....	249	1	4	28	8	7	...	...	...	277	9	11
1270.....	326	5	4	101	15	1	...	...	...	428	4	5
1271.....	3,824	3	0	131	7	1	75	14	10	4,031	8	11
	5,485	0	9	543	13	1	75	14	10	6,104	12	8

65. In my letter of the 14th February last, No. 43 A, I reported to the Board on the subject of a large sum of money, Rupees 1,298-1-4, missing from the Sayer Chowkey of Cottacoopum. This amount still appears as a balance in the item of "Land Customs," under the head "Demand, Collection, and Balance of all sources of Revenue," as pointed out in the margin of paragraph 62. Pending a reply to paragraph 4 of my letter above quoted, I am unable to credit the amount to "Profit and Loss." But I will again separately address the Board on the subject.

66. XVIII. EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF REVENUE.—The marginal Memorandum exhibits the amount for which coercive measures were employed in the collection of the revenue for Faslis 1271 and 1272; the value of the property eventually sold exceeds that in the preceding year by Rupees 893-0-9. Of late the provisions of Act XXXIX of 1858 have been put in force in this District as a measure really called for.

67. XIX. CHARGES.—In Statement No. 14 the particulars of gross collections and charges, together with per centage are exhibited; the gross collections amount to Rupees 39,43,301-11-7; the disbursement amounts to Rupees 3,38,976-7-6, leaving a balance of Rupees 36,04,325-4-1; the ratio of charges to Receipts has been exactly the same in the past two years, namely, 8½ per cent.

68. A few observations may possibly be expected in explanation of the fluctuations of the principal items under the head of Charges.

Faslis.			RS.	A.	P.
1271	..	..	17,287	9	11
1272	..	..	8,267	7	2
Decrease...			9,020	2	9
Faslis.					
1271	..	..	831	15	9
1272	..	..	7,427	10	1
Increase..			6,595	10	4
Faslis.					
1271	..	..	47,082	14	8
1272	..	..	60,419	8	7
Increase..			12,436	9	11
Faslis.					
1271..	..	..	0	0	0
1272..	..	..	15,668	6	11
Increase..			15,668	6	11

69. *Extra Revenue*.—This decrease arises from there having been no Deputy Collector or Establishment in the Inam Department during the year under review, the entire Inams of this District having been completed in last year.

70. *Sea Customs, Drawback*.—This item is always of a fluctuating nature, and calls for no special comment.

71. *Salt Coodivaram*.—The increase under this head is solely owing to the increased manufacture of salt during the season.

72. *Moturpha*.—This large sum, as already explained, is the re-payment to the payers of the amount erroneously collected from them.

73. XX. WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUK ACCOUNTS.—The new system of Village and Taluk accounts is found to work very satisfactorily.

74. XXI. A BRIEF REFERENCE TO THE REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—From the Taluk Returns it does not appear that any land has been purchased or otherwise acquired in this District during the past Fasi by any Uncovenanted Officer employed in it, but I am of opinion that a very general practice obtains, of public servants purchasing lands in the name of their children or other relatives solely in view to meet the difficulty, and thus while ostensibly no lands have passed into the hands of our native public servants, it is my belief that several have acquired lands in the manner described; and I presume that such acquisition, though to all intents and purposes an evasion of the rules, cannot be dealt with as such, and is beyond the reach of legitimate interference; and if this be so the inference, I think, follows that the rule on the subject is practically inoperative and useless.

75. XXII. REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—I have nothing to add to, or alter in, the testimony I bore in my last year's Report to the efficient and able co-operation of those of my European subordinates, who have been associated with me in the Administration of this District during the year under notice, and to that Report I must accordingly refer for my opinion of the Officers concerned. The arrival of my present Sub-Collector, Mr. Whiteside, is the only permanent change that has taken place in the Executive during the year, and his untiring energy and zeal in looking after the interests of his charge, have been marked by corresponding results in the improved state of things that has taken place in that part of the District immediately under his management, and which, for so long a time, had been without any resident Officer. Both my Native Deputy Collectors, respectively in charge of the Salt and the Treasury, are superior Officers, and both have rendered to me, on all occasions, valuable assistance. I may say the same of my Serishtadar, than whom I could not desire a better head ministerial servant. His experience and sound sense, combined with a thorough practical knowledge of everything pertaining to Revenue matters, peculiarly fit him for the post he occupies, and I have met with few Deputy Collectors who in my judgment are superior to him.

76. Of the Tahsildars in my District, I cannot say anything very favorable. The best undoubtedly is the last appointed, namely, "Venkatasubbiah" of Verdachellum. He has acquitted himself most creditably in every department of his office. Two Tahsildars have been pensioned since my last Report, and I hope others will soon follow; meanwhile I do not think it right to be too exacting or severe with the older servants, of whom it would be unfair to expect the same qualifications, and those enlarged views and habits of thought to which the Natives of the present day are able to attain under the very superior Educational advantages, which of late years have been available to all classes through the liberality of Government. But it is clear that all the old class of servants must, in time, give place to those so far more competent than themselves satisfactorily to discharge the functions which, in the present day, are required of an Officer filling the laborious and responsible post of Tahsildar, and for which, in my judgment, a thorough knowledge of the English language is an indispensable qualification.

77. The accompanying copy of the Report from my Sub-Collector, on the settlement of his Taluks, calls for no particular remark.

(Signed) C. W. READE, Collector.

Cuddalore,
19th October 1863.

SUB-COLLECTORATE.

1. I have the honor to submit my Report on the Settlement of the Land and other sources of Revenue of the Sub-division for Fasli 1272, accompanied with the prescribed Statements.

2. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—The Jamabandi operations commenced on the 12th February, and were brought to a close on the 4th May; the number of working days being in Verdachellum 25 days, and Chellumbrum 26 days. In the Verdachellum Taluk the Settlement was, as usual, conducted in the Casbah Town, and in the Chellumbrum Taluk at Porto Novo.

3. VARIATIONS IN THE NUMBER AND TENURES OF VILLAGES AND PUTTAHS.—The number of villages in the Sub-division Taluks, with their various tenures as given in Statement No. 1, and during the year there have been no variations in them. Of the total number of 61,122 Land Revenue Puttahs, 7,144 Puttahs only were renewed owing to changes in Ryots' holdings; 2,016 Puttahs were issued in the Fasli under report, in excess of those granted in the previous year.

4. SEASON AND SANITARY STATE.—The season was decidedly more favorable than that of Fasli 1271. Four months of the Fasli had expired before I joined the District; but from inquiry, and from the periodical Returns received in my office, I learn that the south-west monsoon fairly set in at the commencement of the year, and the Ryots were enabled to cultivate on an extensive scale the earlier dry crops, which form the staple food of the poorer class. The later rains were also abundant and timely; and on the whole the Taluks were more favored during this year than in the last season.

5. The sanitary condition of the Sub-division was favorable. Cholera made its appearance

No.	Grains.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
		Per Gr.	Per Gr.	Per Gr.	Per Gr.
		RS.	RS.	RS.	RS.
1	White Paddy ..	165	154	...	11
2	Coarse do. ..	145	132	...	13
3	Cholum... ..	...	...	...	...
4	Kambu... ..	168	152	...	16
5	Horse gram ..	225	137	...	88
6	Raggy... ..	164	160	...	4

in certain localities, but did not continue to rage for any length of time, or in a virulent form. I am glad to be able to report that the agricultural stock suffered this year considerably less than in the previous year.

6. The scale of the prices of principal grains is given in the margin. During the year under review, the prices were less remunerative, and this is to be ascribed to a better

out-turn in the crops, and more especially to the timely fall of rain.

7. RYOTS' HOLDINGS.—The subjoined table shows the result of the holdings for the year:—

Items.	Extent.	Assessment.
	Acres.	RS. A. P.
Holdings of the previous year...	2,82,123	10,79,482 4 11
Deduct land given up...	15,580	34,733 2 9
Deduction made in the assessment of land in consequence of the Survey and Settlement...	.....	1,57,256 14 2
Total deduction...	15,580	1,91,990 0 11
Lands taken up... Remainder...	2,66,543	8,87,492 4 0
Waste remitted... Remainder...	23,865	54,049 0 11
Total Holdings...	2,90,408	9,41,541 4 11
Particulars.		
Actual cultivation...	2,68,013	8,87,575 8 0
Waste charged...	22,395	53,965 12 2

It shows that the extent of the land held under Puttahs was Acres 2,90,408, assessed at Rupees 9,41,541, exclusive of Tirvajasti and Fasiljasti items. On comparing this result with the holdings of last Fasli, it is found that an extent of 8,285 Acres has been cultivated this year over and above the extent held in the previous year; this is attributable to the reduction, made in the rates

Faslis.	Extent.	Assessment.
	Acres.	RS.
1271.....	2,82,123	10,77,821
1272.....	2,90,408	9,41,541
	Increase.	Decrease.
	8,285	1,36,280

of assessment of the lands in the Chellumbrum and late Manargoody Taluks, and the consequent desire of the Ryots to extend their holdings. While there is this increase of 8,285 Acres in the extent of holdings there is, however, a decrease of Rupees 1,36,280 in the assessment, and this apparent anomaly is explained by the following Statement:—

Items.	Extent.	Assessment.
	Acres.	RS. A. P.
Increase of cultivation.....	8,285	19,315 14 2
Gain by less remission granted during the year 1272 than in 1271.....	.....	1,661 3 8
Total.....	.....	20,977 1 10
Deduct		
Difference of Teerwah between the old and new rates of assessment in the Chellumbrum and old Manargoody Taluks newly settled, which sum, in 1271, was included in Enclosure B. to Statement No. 3 and then remitted in Statement No. 4.....	.....	1,57,256 14 2
Net Decrease.....	.....	1,36,279 12 4

I found in the Chellumbrum Taluk, that the Ryots were generally laboring under the mistaken impression that if they made use of surplus Government water to raise wet crops on their dry lands, they would, for the future, render themselves always liable to the charge of Kusser or extra water cess on the dry lands on which the wet crop had been raised. This mistake I have carefully endeavored to dispel, and next season I have no doubt the revenue will be largely

increased in consequence. The extent of lands

Land resigned and taken up.

given up in the Fasli under notice is less than

that resigned in the previous year by Acres 1,153, assessed at Rupees 2,390-10-3. The extent of land newly taken up by the Ryots in the present year is less than that for the previous Fasli by Acres 13,118. The decrease in the lands given up is doubtless caused by the favorable impression made on the Ryots by the light rates of assessment introduced in Fasli 1271.

8. ACTUAL CULTIVATION.—The assessment of the lands cultivated during the year 1862-63 is Rupees 9,41,541, as shown in Enclosure A to Statement No. 3, which is less by Rupees 1,36,280 than the assessment for the previous year, against an increase of 8,235 Acres in the extent of lands cultivated during the year under reference. This discrepancy, similar to that pointed out in the preceding paragraph, is accounted for by the same particulars. There were, high freshes in the Coleroon and Vellar rivers during the months of July, September and October and annexed is a tabular Statement showing, in comparison with the previous year, the extent of lands cultivated under these permanent sources of irrigation:—

Sources of Irrigation.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Coleroon.....	70,515	4,03,478	70,887	4,04,405	372	927	...	...
Vellar Annicut ...	13,446	81,880	14,443	98,201	997	16,321	...	...
Total.....	83,961	4,85,358	85,330	5,02,606	1,369	17,248	...	...

The increased cultivation of 1,369 Acres is solely owing to the favorable character of the season as already specified.

Items.	Extent.	Assessment.
	Acres.	Rs. A. P.
Dry... ..	18,609	37,047 4 0
Wet... ..	3,757	16,756 11 6
Garden	29	161 12 8
Total.....	22,395	53,965 12 2

9. WASTE CHARGED AND REMITTED.—The extent of waste lands together with their assessment is given in the margin, and no remission whatever was granted this year on account of Putcut waste. Indeed very few applications were made by the Ryots for remission on that

account. Where the Ryots actually applied for the indulgence, every possible inquiry was made and it was invariably found that the land had been left uncultivated, not owing to an insufficient supply of water, but from mere neglect on the part of the tenants, and the remission was accordingly withheld.

10. PARTICULARS OF REMISSIONS.—As will be seen from the Statement No. 4 there were no remissions granted on account of Shavi or withered crops. The remission under the head of Progressive Cowle is only Rupees 32-9-4; this is owing to no fresh Cowles having been granted during the year, and to the circumstance of the Cowles granted during previous years having nearly run their time, and become liable to the payment of a larger portion of the full assessment. The reduction on account of the payment of fees to the village servants is Rupees 69,780, which exceeds the sum deducted for the same purpose in Fasli 1271 by Rupees 1,641. This is caused by an increase in the Beriz which brings with it a corresponding increase in the fees payable to the Village Officers. The other items of remission are of a permanent description, and

Fasli.	RS.	A.	P.
1271.....	65	2	8
1272.....	32	9	4
Difference.....	32	9	4

call for no special remark. The total remissions, as per Statement No. 4,* is Rupees 95,557, which is less than the sum remitted in the year 1271 by Rupees 1,55,331. This decrease is chiefly caused by the introduction, in the Statement No. 4, in Fasli

1271, of Rupees 1,57,256, which, as has already been shown, is the difference of Tce: wah between the old and new rates of assessment in the Chellumbrum and late Manargoody Taluks, and which was at the same time entered in Enclosure B to Statement No. 3. But as the accounts of the year under report, and the Cultivation returns were prepared according to the revised rates, the sum of Rupees 1,57,256, above referred to, has been omitted both in Enclosure B to Statement No. 3, and in Statement No. 4.

11. EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS.—The figures in the annexed Statement exhibit, in comparison with Fasli 1271, the cultivation of Indigo, Sugar-cane, and Cotton, and it appears that the result during this year has been very favorable, the excess cultivation of all the three products amounting to 2,620 Acres, assessed at Rupees 18,153.

No.	Products.	Past Fasli.		Present Fasli.		Increase.		Decrease.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1	Sugar-cane...	178	757	222	905	44	148	...	...
2	Cotton.....	35,280	70,772	37,425	88,649	2,145	17,877	...	...
3	Indigo.....	3,162	7,881	3,593	8,009	431	128	...	...
	Total.....	38,620	79,410	41,240	97,563	2,620	18,153	...	...

There has been a fall however in the cultivation of Ground-nut and Gingely seed, as shown in the margin, and this is mainly to be ascribed to those products being cultivated to a very limited extent in the Chellumbrum Taluk, where, in consequence of a continuous fall of rain from January to June, no dry land were available for such cultivation.

Fasli.	Acres.	Assessment.
1271.....	6,744	15,729
1272.....	5,037	11,419
Decrease....	1,707	4,310

12. LAND REVENUE AND SUNDRY SOURCES IN COMPARISON WITH THE PREVIOUS YEAR.—Annexed is an Abstract Statement of the Land and Sundry sources of Revenue as compared with the previous year :—

Items.	Past Fasli.		Present Fasli.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue.								
Permanently settled...	...	...	...	...	...	...	...	...
Not permanently settled.								
Jodi of Shrotriem and Inam...	3,161	15 1	1,981	3 3	...	...	1,480	11 5
Ryotwar...	8,80,820	4 2	9,06,110	1 6	25,289	13 4	...	...
Rents for one year...	...	...	...	...	...	...	...	...
Do. for more than one year...	...	...	...	...	...	...	...	...
Amani or division of produce...	...	...	...	...	...	...	...	...
Inam commutation...	2	8 0	...	...	...	...	2	8 0
Total...	8,84,284	11 3	9,08,091	5 2	25,289	13 4	1,483	3 5
Miscellaneous...	3,804	15 6	11,056	4 3	7,251	4 9	...	...
Total Land Revenue.	8,88,089	10 9	9,19,147	9 5	32,541	2 1	1,483	3 5
Net Increase...					31,057	14 8	...	...
Sundry Sources.								
Abkarry...	29,990	0 0	29,991	5 0	1	5 0	...	...
Moturpha...	5,615	10 0	4	13 3	...	...	5,610	12 9
Stamp...	15,442	8 4	11,813	10 0	...	...	3,628	14 4
Total Sundry Sources...	51,048	2 4	41,809	12 3	1	5 0	9,239	11 1
Net Decrease...					...	...	9,238	6 1
Total Land and Sundry Sources...	9,39,137	13 1	9,60,957	5 8	32,542	7 1	10,722	14 6
Income Tax...	7,797	9 0	3,419	7 0	...	...	4,378	2 0
Grand Total...	9,46,935	6	9,64,376	12 8	32,542	7 1	15,101	0 6
Net Increase...					17,441	6 7	...	...

The decrease of Rupees 1,481 in the Jodi on Shrotriem and Inams, is caused by the quit-rent newly imposed on Sundry Inams having been transferred in the year under report to Statement No. 9, under the orders of the Board marginally noted; and the increase in the Ryotwar Revenue is to be ascribed to the favorable condition of the season, as I have already shown.

13. REMARKS ON SEVOY JUMMA, &c.—There is an increase of Rupees 7,851 under the head of Extra Revenue, and this is to be ascribed in the first place to lands cultivated, but not brought to account at the time of Jammabandi, and to the cultivation of Porumboke lands, or those required for special purposes; in the second place to the adjustment in the accounts of Woolegum fees undrawn by Village Officers; and thirdly, to the increased collection of Revenue fines to which I have carefully directed my attention.

14. DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—Of the total net Land Revenue Beriz of 9,19,148 Rupees, a sum of Rupees 8,62,303 was collected within the Fasli; and out of the remainder, Rupees 56,845, a further sum of Rupees 51,492 has since been collected up to the 20th instant, leaving a balance of Rupees 5,353; and for the collection of this sum strict orders have been issued to the Sub-division Tahsildars, and it is expected that it will be collected in a very short time.

15. DEMAND, COLLECTION, AND BALANCE OF ARREARS.—Under this head there was a sum of Rupees 1,45,519 remaining to be collected on the 1st July 1862, and out of this 1,40,588 Rupees have since been collected up to the 10th instant, the balance still outstanding being only Rupees 4,931. Struck with the length of period for which old arrears have been allowed

to remain in the accounts uncollected, and in many instances with no expectation of our ever being able to realize them, I made it my duty, when in course of settling each village, to inquire strictly into the causes of the old arrears if any were due; and where it appeared to me that the sum could not be collected, owing to the death, poverty or desertion of the defaulters, or other satisfactory causes, I entered in my Settlement Diary every such item as irrecoverable (afterwards duly communicated to the Tahsildars), and I have thus satisfied myself that the sum of Rupees 2,988, particularized in the subjoined table, was clearly irrecoverable, and I now recommend that it may be ordered to be struck off the accounts :—

Items.	Fasli 1264.	Fasli 1265.	Fasli 1266.	Fasli 1267.	Fasli 1268.	Fasli 1869.	Fasli 1270.	Fasli 1271.	Total.
Assessment of land subject to boundary disputes credited in the accounts of both the disputant villages.	...	...	2 12 1	...	4 13 8	22 26	19 11 4	158 3 5	207 11 0
Jodi on Shrotriem lands taken for public purposes...	...	...	...	...	...	...	...	147 12 9	147 12 9
Assessment on Tookry Maniem land in the Chellumbrum and late Manargoody Taluks.....	...	...	...	...	...	...	...	2,511 4 3	2,511 4 3
Do. charged on lands taken for the purposes of a channel.....	...	...	...	...	...	...	...	37 12 11	37 12 11
Do. due by Ryots who have died leaving no heirs and assets, or absconded, or became indigent.	1 1 4	...	2 6 3	8 12 3	9 30	27 90	6 10 9	28 2 11	83 13 6
Total...	1 1 4	...	5 2 4	8 12 3	14 08	49 11 6	26 6 1	2,883 4	3,298 6 5

Deducting this sum from the old arrears, there is still left a balance of Rupees 1,943, out of which Rupees 75-5-4 belong to Faslis 1264 to 1267; and, considering the length of time this small sum has already stood in the accounts, I beg to suggest whether it would not be advisable to solicit sanction for writing it also off the accounts.

16. EXTENT TO WHICH THE COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF REVENUE.—Recourse was had to coercive measures for the collection of revenue to the extent shown below :—

Memorandum of property attached and sold for arrears of Revenue during 1272.

	R. cal.	Personal.
Estimated value of property attached ...	2,992	6,301
Value of do. sold... ..	1,395	402

This is to be ascribed to the Tax system hitherto followed in the Sub-division in the collection of revenue, and more especially to the enforcement of the provisions of Act XXXIX of 1858, which was introduced into the Sub-division Taluks in the month of July last, and is found to be a most valuable assistance to the local Revenue authorities in the collection of arrears from fraudulently disposed land-holders.

17. WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUK ACCOUNTS.—During the recent Jmabandi tour, I availed myself of every opportunity to see how the Village accounts were kept; and with comparatively few exceptions, I am glad to inform you that the Kurnums seemed to understand well the system of keeping their accounts, and attended to this portion of their duty regularly.

18. LAND ACQUIRED BY PUBLIC SERVANTS.—No lands have been acquired by the subordinates employed in the Sub-division during the year under notice. Mr. Anderson, who was lately appointed by you to act as Sub-Magistrate, and Superintendent of Sea Customs at Porto Novo, possesses 9 Cawnies of Puttah land in the vicinity of Porto Novo, assessed at Rupees 44-12-5.

19. The Jmabandi report is, perhaps, not the place for remark on the ordinary means of communication in the Sub-division; but I trust I may be excused in impressing upon you the great necessity that exists for some improvements of the track (it is not a road) between the important Town of Porto Novo, and the rest of the District. There is an excellent road a part of the way; but at the eleventh mile-stone from Cuddalore, and at the border of that Taluk, it stops abruptly, and from thence to Porto Novo there is a deep bed of Cotton soil and sand which is always extremely difficult, and in wet weather quite impassable for laden vehicles. I have lately traversed it both in a carriage, and on horseback, and feel sure that if you were yourself to drive over it, you would agree with me in the advisability for some assignment being made from the Local Fund during the next working season, for the improvement of the road to the chief Sea Port of the District. On this subject, however, I will again address you at length in a separate communication.

20. REMARKS ON THE CONDUCT OF THE SUBORDINATES.—In conclusion, I am glad to be able to place on record the high opinion I have formed of the character and abilities of my Serishtadar Stri Balaya, who joined my office nearly a year ago, and has shown himself thoroughly to deserve the high character for zeal, efficiency, and integrity he had earned from the experienced Officers under whom he had previously served. The settlement of the Sub-division this year was, from various causes, more difficult than usual, and I attribute the ease with which it was brought to a satisfactory conclusion very much to the praiseworthy efforts of Stri Balaya, who, I confidently expect to see, take a very high position in the service of Government.

Vencata Seobiah, the lately appointed Tahsildar of Verdachellum, has also given me much satisfaction by the efficient discharge of his duties in every branch. His Taluk was in a lamentable state of disorder when he took charge of it in January, and its condition will now bear favorable comparison with any other Taluk in the District. Under the late Tahsildar at this period of last year there was an outstanding balance of Rupees 12,466, but under the present Tahsildar there is now only a balance of Rupees 666, and no harsher measures of collection have been had recourse to than has been usual.

(Signed) W. S. WHITESIDE,

Sub-Collector.

(True Copy.)

(Signed) C. W. READE,

Collector.

CUDDALORE,
30th September 1863.

SETTLEMENT REPORT

OF

TANJORE.

1. I have the honor to submit my Report on the Revenue Settlement of this District for Fasli 1272 (A.D. 1862-63), accompanied by the usual Statements as per enclosed list.

2. PLACES AT WHICH THE SETTLEMENT WAS MADE.—The following Statement shows the places at which the Settlement of the field-assessed villages was made, and the names of the several Officers by whom it was conducted:—

Name of the Officer.	Taluk.	Stations where Settlement was made.	Dates on which Puttahs were distributed.
T. Muttusami Aiyar, Deputy Collector 4th Class.	Tanjore Nirarambam villages.	Tiruvadi.....	27th and 28th February 1863.
	Do. Kadarambam do.	Vallam.....	25th and 26th May "
	Pattukottai.....	Pattukottai....	28th and 29th " "
	Mayaveram.....	Mayaveram....	16th April 1863.
C. G. Plumer, Esq., Acting Sub-Collector.	Shealli.....	Shealli.....	1st May "
	Combaconum.....	Combaconum....	1st April "
A. R. Hutchins, Esq., Acting Head Assistant Collector.	Negapatam.....	Negapatam....	17th " "
		Kivalur.....	22nd " "
	Nannilam.....	Tirumarukal... Perulam.....	24th " " 27th " "

3. PUTTAHS.—The total number of Puttahs under the Ryotwar settlement in this District for Fasli 1272 amounts to 39,668, of which there was no occasion for renewing 19,274. The number of Puttahs specified in Statement No. 1, with which the figures above given correspond, refers only to the field-assessed villages in the District; and the reason why the other classes of villages are not included therein, as directed by the Board, will be stated at length at the conclusion of this report, when replying to the several

* Miscellaneous Circular LXIX, dated 19th June 1863. points noticed in the Board's review* of the Settlement Reports of the several Districts for Fasli 1271.

SETTLEMENT REPORT OF

TANJORE.

3

4. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—The variations in the number and tenure of villages during the year under report are shown in the subjoined tabular Statement:—

Items.	Number as it stood in Fasli 1271.	Number as it stood in Fasli 1272.	Increase.	Decrease.	Remarks.
Field-assessed... ..	1,818	1,818	...	...	Transferred from Olungu. 6 Do. from Amani. ... 14
Mottamfaisal... ..	2,832	2,852	20	...	
Olungu rented, but not affected by price... ..	246	168	...	78	These were the villages belonging to His Highness the late Rajah, and which have been made over to his senior widow by order of Government. Made over to the senior widow of the late Rajah... 3 Transferred to Mottamfaisal. ... 6 Do. to Amani... .. 1
Do. affected by price. ...	13	3	...	10	
Grain rented... ..	43	6	...	37	Made over to the senior widow of the late Rajah. Transferred to Mottamfaisal... .. 14 Made over to the senior widow of the late Rajah... 21
Amani... ..	46	12	...	34	Deduct 35 Reverted from Olungu to this head... .. 1 Net decrease... 34
Total Taraf, or Government villages... ..	4,998	4,859	20 Net.	159	
Inam Villages.					
Shrotriam... ..	606	606	...	...	
Survamani... ..	381	381	...	...	
Fixed money rented... ..	47	47	...	...	
Permanently grain rented... ..	13	13	...	...	
Ardhamaniam or half-assessed. Poliapat... ..	251	251	...	...	
Mokassa villages belonging to the late Rajah of Tanjore... ..	...	139	*139	...	
Total Inam, &c. villages... ..	1,303	1,442	...	...	
Towns not paying any revenue to Government... ..	26	26	...	...	
Jungle... ..	1	1	...	...	
Buddhapal, or entirely waste... ..	4	4	...	...	
Grand Total...	6,332	6,332	...	...	

* These villages have been incorporated in Fasli 1271 with other Government villages under the different classes above mentioned, but have been since made over to the senior widow of the late Rajah during the past Fasli.

5. SEASON.—The season was decidedly one of the most favorable known in Tanjore for the past ten years. As will be seen by the subjoined comparative table of the Rain-fall during the past and the preceding two years, the south-west monsoon was more than usually copious, and was followed almost immediately by the north-east monsoon without that interval of drought which has more or less prevailed during a long series of years, and which has entailed so much anxiety for the safety of the whole wet cultivation of the District. In the course of the latter monsoon, the rain-fall was abundant and seasonable, though in the month of December somewhat more copious than necessary, and, combined with high freshes in the rivers, caused some injury to the young crops on low lands. The showers which fell in the month of March, April and May were also unusual and heavy, and to some extent damaged the Samba crop which yet remained to be reaped, as also the dry crops remaining on the ground, as Gingely seed, Dhol, &c. The freshes in the rivers were throughout ample and steady without at any time being excessive.

Months.	1860-61.	1861-62.	1862-63.
	1. c.	1. c.	1. c.
April... ..	0 43	2 18	0 0
May... ..	0 16	1 47	0 82
June... ..	3 19	1 16	1 87
July... ..	1 54	2 68	3 92
August... ..	0 94	2 48	3 54
September... ..	2 29	7 4	7 99
	8 55	17 1	18 14
October... ..	11 94	1 54	5 72
November... ..	1 9	12 73	12 73
December... ..	12 2	1 17	12 81
January... ..	0 0	3 0	0 93
February... ..	0 42	5 74	2 12
March... ..	1 74	0 45	3 55
	27 21	24 63	37 86
Total...	35 76	41 64	56 0

6. The successive falls of showers in the months of March, April and May, followed up by the south-west monsoon, which in the present year has set in rather unusually early, have considerably affected the prospects of the present season. The rice fields instead of becoming thoroughly dried up and cracked during the hot season, so as to be in a condition to receive the deposit brought down by the first freshes, were hardened by the alternate succession of moisture and drought, and were further over-grown with grass, thus rendering the process of ploughing difficult and arduous. It is besides generally believed that the effects of moisture during the hot season are prejudicial to the fertility of the soil, and further the unusually heavy floods, which came down in the latter part of June, caused a considerable number of breaches in the river banks by which the young plants of the early dry crops were to some extent destroyed.

7. SANITARY CONDITION OF THE DISTRICT.—The past year was, however, by no means a healthy one. Owing to the lengthened duration of the cold season, and the prevalence of the north-east wind, sickness, particularly fever and cholera, existed to a considerable extent, and produced a larger amount of mortality than has happened for several years. Small-pox also prevailed to some extent, but mortality from that cause was comparatively small. A state of the season like the past is, however, not unfavorable to cattle, and mortality among them was limited.

Fasli.	Successful.	Unsuccessful.	Total.
	No.	No.	No.
1271... ..	17,864	433	18,297
1272... ..	17,096	441	17,537
		Decrease.	760

8. VACCINATION.—The number of people vaccinated during the past year, as compared with the preceding one, is shown in the margin, with the proportion of cases which proved unsuccessful. As usual, the proportion

of these is very small (being about $2\frac{1}{2}$ per cent.), but I fear that much reliance cannot be placed on the accuracy of these Returns. I am, however, still inclined to think that the benefits of vaccination, though slowly, are gradually becoming better appreciated.

	Per Kalam of Paddy.		
	RS.	A.	P.
Standard price	0	7	$8\frac{1}{2}$
Commutation price of Fasli 1271.....	1	1	$9\frac{1}{2}$
Do. do. of Fasli 1272.....	0	13	$10\frac{1}{4}$
Increase above the Standard.....	0	6	$1\frac{1}{4}$
Per centage.....	79 $\frac{1}{4}$		
Decrease below last Fasli.....	0	3	$11\frac{1}{4}$
Per centage.....	22 $\frac{1}{2}$		

in a great measure to the favorable nature of the season, but partly also to the diminished exports of grain by sea during the last two years. These latter have, however, again increased since the month of April last, and considerable quantities of paddy are now being shipped to Ceylon. From this cause, and owing also to the destruction of the early Punsei crops of this year during the late high flood noticed in paragraph 6, the price of paddy has latterly rapidly risen, it being just now Rupee 1-4-0 per Kalam, or $44\frac{1}{4}$ per cent. above the average price above specified.

11. This commutation rate is, however, in my opinion, not a fair criterion of the real

Faslis.	Per Madras Garce.			Per Tanjore Kalam.		
	RS.	A.	P.	RS.	A.	P.
1262.....	58	4	2	0	8	$0\frac{1}{2}$
1263.....	54	10	11	0	11	$8\frac{1}{2}$
1264.....	95	3	6	0	13	$1\frac{1}{2}$
1265.....	95	15	11	0	12	$11\frac{1}{2}$
1266.....	86	7	6	0	11	$11\frac{1}{2}$
1267.....	102	5	7	0	14	$1\frac{1}{2}$
1268.....	160	7	1	1	6	$1\frac{1}{2}$
1269.....	104	0	7	0	14	$4\frac{1}{2}$
1270.....	129	9	0	1	1	$10\frac{1}{2}$
1271.....	143	13	2	1	3	$7\frac{1}{2}$
1272.....	129	8	4	1	1	$10\frac{1}{2}$
Average of the ten years from Fasli 1263 to 1272.				0	15	$6\frac{1}{2}$
Increase above Fasli 1272..				0	7	$6\frac{1}{2}$
Per centage...				93 $\frac{1}{2}$		

12. Making due allowance for the vicissitudes of season, as also for increased exports by sea, a very large proportion of the increase remains still to be accounted for. It must, however, be borne in mind, that this rise is not confined to cereal grains or to agricultural produce only, for the prices of all other articles of food, and in fact of all the necessaries as well as of the luxuries of life, into the cost of which labor enters to any considerable extent, have steadily risen in almost the same ratio. Again, the rise is not restricted to any particular District or Districts, but has taken place throughout the whole Presidency.

13. Such being the case, it appears to me that the bulk of the rise in the prices can be attributed to nothing else but the generally increased and increasing wealth of the people, and more especially of the lower classes, with the consequent increased circulation of money, and which has had the effect of reducing its value.

9. PRICES.—The average rate of the commutation price as fixed for the year under report, according to the current selling prices of grain in villages, was Annas, 13, Pie $10\frac{1}{4}$ per Kalam, which, though $22\frac{1}{2}$ per cent. below that of the preceding year, is still $79\frac{1}{4}$ per cent. about the standard Jumma bundy rate as will be seen from the marginal table.

10. The considerable fall in the prices below those of the preceding year, is attributable

bearing of prices on the bulk of the population, as it has for its basis the average only of Ryots' sales to grain dealers in villages, and this during a period of only seven months of the year from November to May, and from which the months in which grain rises to its highest are altogether excluded. I would, therefore, in the following observations on the subject of prices, advert to the merchants' town prices, as entered in the monthly Statements of Demand, Collection and Balance. These, for the second sort paddy, as they ranged during the past 11 years, including that under report, are shown in the margin with an average struck for the ten years from Fasli 1263 to 1272. This average, it will be seen, is $93\frac{1}{2}$ per cent. above the price which ruled in Fasli 1262, the year immediately preceding the ten years thus taken into calculation.

14. The operations of the Railway and the Public Works Departments, as also emigration to Ceylon, have in no small measure enhanced the wages of labor, and these, added to the trade in Cotton which has of late become so very lucrative, have in the aggregate all had their effect in elevating the condition both of the laboring and mercantile classes.

15. As regards the laboring classes, the change in their condition is visibly palpable. Many of those who formerly lived on dry and coarser grains, now generally consume rice, and the classes of artisans and workmen, who in their habits of living were formerly not much above ordinary laborers, have now generally adopted the more expensive ways of living peculiar formerly only to the higher classes of the natives.

16. WAGES.—With regard to the inquiry* made by Government relative to the wages of agricultural labor, I would beg to state that in Tanjore the system of labor, by which cultivation is conducted, is of three kinds, viz.,

- 1st, by Purakudies or hereditary tenants.
- 2ndly, by Pannais, and
- 3rdly, by ordinary or day coolies.

17. The first is the system of cultivation by Purakudies or under-tenants, who are paid a certain proportion termed "Waram" on the gross out-turn. This on an average is 25 per cent., and includes the expenses of seed grain and all other charges. This is the system which prevails to the largest extent in this District.

18. The second is the system of cultivation by means of Pannais, or laborers permanently attached to the service of the Mirassidars, and who are in fact their serfs. They have small pieces of land allotted to them for their free use and enjoyment, and further receive money allowances and presents in various shapes on occasions of marriage, the birth of a child, and such like occasions, and which are claimed and paid as matters of right, at fixed rates. In addition to these, they are paid for the period they are actually employed in agricultural operations daily wages at the rate of $\frac{1}{4}$ this of a meralak, or half a Madras measure of grain per day.

19. The third system of cultivation is that by coolies employed temporarily for daily hire, and who are not permanently attached to the Mirassidars. These coolies are paid generally a meralak of grain per day. This mode of cultivation is carried on to a very limited extent, but such coolies are occasionally, though rarely, employed at the same rate of hire to assist the Pannai laborers, as also the Purakudies, their hire in the latter case being paid by the Purakudies out of their Waram.

20. It will be thus seen, that except in the case of the special allowances paid to the Pannais, the rates of which have, however, also risen in proportion to the rise in the prices of the necessaries of life, the wages of agricultural labor are paid in kind, and that the increase in the price of food cannot and does not therefore affect the condition of the agricultural laborers. These grain wages, however, owing to the present increased demand for labor, have in some cases somewhat risen. Sometimes the hire for agricultural labor is paid also in money, but this practice is very rare, and where it obtains, the rates of hire are now doubled. On the whole, the condition of agricultural laborers has doubtless improved under the influence of high prices, and from what has been stated in paragraphs 12 to 15 above, it will be seen that such is no less the case with all other classes of laborers, whose wages have fully kept pace with the enhanced prices of food. In fact, I think it may be said that it is the improved condition of the lower classes of the people generally which in a considerable degree has brought about the steady increase in prices.

21. RYOTS' HOLDINGS.—The following Statement shows the dittam, the actual cultivation, waste charged to the Ryots, and remissions given in the year under report, as compared with last Fasli:—

Items.	Number of Villages in Garden.	Fasli 1271.		Fasli 1272.		Difference.				Remarks.
		Extent.	Beriz.	Extent.	Beriz.	Increase.		Decrease.		
						Acres.	Rs.	Acres.	Rs.		Extent.	Beriz.	Extent.	Beriz.
1	2	3	4	5	6	7	8	9	10	11
1. Standard gross Dittam... ..	4,859	9,92,682	40,67,195	10,09,144	41,15,196	16,462	48,001	...	...	The figures entered in Columns 3 and 4 are exclusive of the villages which were made over to the senior widow of His Highness the late Rajah of Tanjore during the year under report, and will not therefore tally with those appearing in the last year's Report.
2. Deduct gross Waste... ..	...	86,725	1,79,869	76,672	1,69,608	...	...	10,053	10,261	
3. Cultivation.....	...	9,05,957	38,87,326	9,32,472	39,45,588	26,515	58,262	...	...	
4. Add Casuri Banger charged against the Ryots.....	...	70,367	1,41,162	70,749	1,54,610	382	13,448	...	...	
Total.....	...	9,76,324	40,23,488	10,03,221	41,00,198	26,897	71,710	...	...	
5. Nattuppal.....	...	7,412	30,146	623	2,013	...	...	6,759	28,133	
6. Short produce.....	...	...	152	...	...	...	...	...	152	
7. Cowle Remission.....	...	6	2,185	...	86	...	...	6	2,099	
8. Stalakammi.....	...	2,658	4,250	496	1,950	...	...	2,152	2,861	
Total Remission.....	...	10,076	36,733	1,119	3,488	...	...	8,957	33,245	
Net Jumma bundy.....	...	9,66,248	39,91,755	10,02,102	40,96,710	35,854	1,04,955	...	...	

22. From the foregoing Statement, it will be seen that there is an increase of Rupees 48,001 in the dittam above the preceding year, which result is obtained from a gross increase of Rupees 66,191 in the extent of cultivation, and a gross decrease of Rupees 18,190 on account of lands given up, &c. This increase is due partly to the decidedly favorable character of the season, coupled with the additional inducement offered by the recent extension of the Mottamfaisal Settlement to the Olungu villages, but I am of opinion that a considerable portion of this, probably not less than one-half, consists of the assessment on lands cultivated in the Olungu villages recently converted into Mottamfaisal, which were included in the extent of the Olungu standard, but in excess of the Paimash dittam. As the Board are aware, the Mottamfaisal Settlement was based

Faslis.	Extent.	Assessment.
	Acres.	Rs.
1253..	1,653	6,193
1264..	1,869	6,771
1265..	4,574	11,826
1266..	7,525	19,024
1267..	4,655	14,033
1268..	4,372	16,609
1269..	6,062	19,535
1270..	5,399	20,754
1271..	15,874	48,087
1272..	20,329	66,191

on the extent of lands as entered in the Paimash or Survey accounts, and the lands cultivated in excess of that limit are being gradually brought to account. This view is borne out by the fact, that since the introduction of the Faisal Settlement, there has been a progressively large increase year by year, as will be seen from the marginal table showing the amount of extra cultivation brought to account annually during the last ten years.

* Faslis.	Rs.
1267..	3,60,315
1268..	8,66,408
1269..	1,66,110
1270..	1,55,606
1271..	77,267
Total..	16,26,046
Average..	3,25,209
Fasli 1272..	18,457
Decrease..	3,06,872

23. REMISSION.—The following Statement shows the amount of remissions granted under different heads, and in the different classes of villages, from which it will be seen that the aggregate amount remitted during the year under report was only Rupees 18,457, being Rupees 58,750 below that of the last Fasli, and no less than Rupees 3,06,872 below the average of the past five years.* This very favorable result is attributable partly to the nature of the season and partly to the more rigid attention

which the subject of remissions has of late received, and the strict scrutiny to which applications for the same are now subjected. The decrease in the year under report is, however, very remarkable, and much credit is, I conceive, due to Mr. Morris, the late Acting Collector, for the pains he has taken in the matter:—

Items.	Waste.	Shavi.	Stalakammi.	Cowle remissions.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Mottamfaisal...	8,057	1,550	.....	49	9,656
Olungu unaffected by current prices...	34	.....	.....	.....	34
Field-assessed or Ryotwar...	6,877	464	1,388	38	8,767
Total...	14,968	2,014	1,388	87	18,457
				Fasli 1271...	77,267
				Decrease. ...	58,750

24. In pursuance to instructions contained in the Board's Miscellaneous Circular, No. LXIX, the various items comprising the three heads, subordinate to Land Revenue marginally noted, have been carefully classified under their

"Ryotwar Sundry Items,"
"Land Revenue Miscellaneous," and
"Forest Revenue."

	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Sundry items...	97,342	71,879	..	25,463
Miscellaneous...	35,351	50,184	14,833	..
* Fish rent...	..	..	..	13,637
Chank rent ...	..	..	..	1,000
Chayaroort rent...	..	..	..	230
				14,897
Transferred from the head of Sundry items.....	..	..	..	14,867
Extra cultivation not included in the Jumma-bundy...	..	..	..	8,021
Archamunim assessment transferred from head of Jodi ...	..	..	..	3,853
				26,771

25. CULTIVATION OF SPECIAL PRODUCTS.—The following Statement exhibits the extent of land cultivated with Sugar-cane, Cotton and Indigo in Fasli 1272 as compared with the preceding year. This Statement needs no comment:—

Products.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
	Acres.	RS.	Acres.	RS.	Acres.	RS.	Acres.	RS.
Sugar-cane...	445	3,160	461	2,018	16	..	..	1,142
Cotton.....	2,153	2,728	2,107	2,219	..	..	46	479
Indigo.....	2,941	4,779	2,731	5,385	..	606	210	..
Total...	5,539	10,667	5,299	9,652	16	606	256	1,621
						Net...	210	1,015

The Board are fully aware, that the Tanjore soil is not particularly favorable to the cultivation of special products, and that at any rate the Tanjore Ryot is most averse to the giving up of his favorite paddy. The anomaly observable in the table of an increase in the extent of cultivation with a decrease in the amount of assessment, arises from the fact that lands bearing lower rates of assessment have been cultivated with these products, while these bearing higher rates have reverted to other kinds of cultivation.

26. GENERAL RESULT OF THE LAND REVENUE SETTLEMENT.—Subjoined is a general Comparative Statement of the result of the Land Revenue Settlement for the two Faslis 1271 and 1272.

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Peshkush on Poliaputs or permanently settled estates.	32,025	31,434	..	591
Ryotwari Settlement.....	42,03,427	41,63,963	..	39,464
Jodi on Shrotriems, &c.....	92,845	92,998	153	..
Amani.....	11,255	5,168	..	6,087
Redemption of quit-rent on Inams.....	118	..	..	118
Forest Revenue.....	..	1,180	1,180	..
Miscellaneous.....	35,351	50,185	14,834	..
Total...	43,75,021	43,44,928	16,167	46,260
			Net...	30,093

proper heads, and entered in Statement No. 9, and copious notes have been entered at the foot of the Statement in elucidation of such of the items as call for remark. There is a decrease of Rupees 25,463 under the head of "Sundry items" with an increase of Rupees 14,833 under that of "Miscellaneous." The decrease in the former arises from the three* items noted in the margin having been trans-

ferred to the head "Miscellaneous," and certain items belonging to Mokhasa villages having been made over to Her Highness Kamakshi Bayi Sahiba, senior widow of His Highness the late Rajah.

The increase under the latter head, is the net result arising from a gross increase of Rupees 26,771, consisting of the items shown in the margin, and a gross decrease of Rupees 11,938 distributed over numerous sundry items. The head of Forest Revenue needs no remark.

27. The decrease of Rupees 39,464, under the head of "Ryotwar," results from a gross decrease of Rupees 1,47,533, and a gross increase of Rupees 1,08,119 as particularized below:—

Gross Decrease.		RS.
Revenue of villages made over to Her Highness Kamakshi Bayi Sahiba...	1,30,471	
Decrease from prices in Olungu and grain rented villages...	2,245	
Amount of items transferred to the head of "Miscellaneous Revenue."	14,867	
		1,47,533
Gross Increase.		RS.
From increased cultivation, &c...	49,369	
From the reduced amount of remissions ...	58,750	
		1,08,119
Net decrease...		39,464

The decrease of Rupees 6,087 in Amani arises from certain villages belonging to the late Rajah of Tanjore, and which stood under this head, having been made over to Her Highness Kamakshi Bayi Sahiba. The increase under the head of "Miscellaneous," has already been accounted for in connection with the decrease under the head of "Ryotwar," and the variations under other heads are too insignificant to call for explanation.

28. RESULT OF THE SETTLEMENT OF ALL SOURCES OF REVENUE.—The following general Abstract exhibits in one view the result of the settlement of land and other sources of Revenue for the Fasli under report, as compared with the preceding year:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue.	43,75,021	43,44,928	16,167	46,260
Abkarry.....	3,12,400	2,88,365	..	24,035
Income Tax...	1,13,354	83,197	..	30,157
Sea Customs...	2,97,789	2,79,514	..	18,275
Land Customs...	54,351	59,789	5,438	..
Salt.....	8,48,278	9,06,619	58,341	..
Stamps...	3,64,706	2,58,782	..	1,05,924
Total...	19,90,878	18,76,266	63,779	1,78,391
Grand Total...	63,65,899	62,21,194	79,946	2,24,651
			Net...	1,44,705

Fasli.	RS.
1271.....	3,12,400
1272.....	2,88,365

Decrease... 24,035

* Board's Proceedings 26th September 1862, No. 6,487.

† Board's Proceedings 6th July 1863, No. 4,145.

1272, on account of the collections made in Fasli 1271, being in excess of the rent as now fixed.

Fasli.	RS.
1271.....	1,13,354
1272.....	83,197

Decrease... 30,157

31. SEA CUSTOMS.—The decrease of Rupees 18,275 under this head is the net result of a gross decrease of Rupees 45,052 in the Import duty, arising from the diminished importation of Railway stores and Betelnuts, and from the reduction of duty on piece goods and twist

under Act XI of 1862, counter-balanced, however, by an increase of Rupees 26,777 in the exports of grain, piece goods, and sundry other articles.

29. ABKARRY.—The decrease under this head has arisen chiefly from the amount of the Abkarry farm of the Nannilam Taluk having been reduced* by the Board from Rupees 52,100 to Rupees 40,000, as also from a further reduction† having been made in the demand of Fasli 1272, on account of the collections made in Fasli 1271, being in excess of the rent as now fixed.

30. INCOME TAX.—The decrease under this head is due mainly to all incomes under Rupees 500 having been exempted from assessment under Act XVI of 1862.

32. **LAND CUSTOMS.**—The increase of Rupees 5,438 in the collection of Land Customs, is owing chiefly to the increased importation of Betelnuts from, and the increased exportation of Coconut oil to, the French Settlement at Karrikal.

Fasli.	RS.
1271.....	51,351
1272.....	56,789
Increase...	5,438

33. **SALT.**—Of the increase of Rupees 58,341 under this head, a portion of about one-half, or Rupees 28,000 is due to increased sales in the Salt Depôts in the Neidavasal division, which, in consequence of a failure in the supply in the neighbouring Depôt of Killai in South Arcot during the year under report,

Fasli.	RS.
1271.....	8,48,278
1272.....	9,06,619
Increase...	58,341

were to a considerable extent resorted to by the Salt merchants of that District. The other portion of the increase, viz., Rupees 30,000, is due to increased facilities afforded to the trade by the Railway. It will be observed that the sales at the Negapatam Depôt, on which the whole influence of the Railway has been brought to bear, exhibit a total increase of Rupees 2,21,374 over those of the preceding year; but as will be seen from the subjoined Statement, by far the greater portion of this increase has been obtained only by a corresponding decrease in the sales at the other Depôts, and the increase fairly attributable to the Railway is consequently only Rupees 30,000 as above specified.

34. During the year under report, every possible encouragement has been given to the Railway trade; some of the southern Depôts, in view to the disposal of the salt remaining at Depôts ordered to be done away with, were virtually shut up, thereby diverting the natural course of trade. In contravention of the rules hitherto strictly observed of not selling the new salt until the stock of the old salt is exhausted, the article manufactured at the time has been sold at Negapatam to the Railway traders alone, while all sales to local dealers have been confined to the old salt, and which was far inferior in quality. Notwithstanding all these facilities, it will be seen that the increase has only been of Rupees 30,000, or about 3½ per cent. in the aggregate over the sales of the preceding year, and I conceive, therefore, that until the Great Southern of India Railway is connected with the Madras Railway, by the proposed branch line from Trichinopoly to Erode, the anticipations which have been held out as to a large increase in our salt sales will scarcely be realized.

Name of Divisions.	Fasli 1271.		Fasli 1272.		Difference.			
					Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Arasanagari...	99,398	12 0	38,690	7 0	.....		60,703	5 0
Sendalai...	69,830	9 6	1,28,869	14 0	59,039	4 6	.....	
Adrampatam...	3,83,974	12 0	1,94,463	0 0	.....		1,89,511	12 0
Negapatam...	1,79,188	8 7	4,00,562	11 0	2,21,374	2 5	.....	
Neidavasal...	1,14,395	13 0	1,42,429	8 0	28,033	11 0	.....	
Total...	8,46,783	7 1	9,05,015	8 0	3,08,447	1 11	2,50,215	1 0
Sold to French Government.	1,363	5 6	1,499	13 1	136	7 8	.....	
Miscellaneous...	131	10 9	103	8 3	.....		28	2 6
Total...	8,48,278	7 3	9,06,618	13 4	3,08,583	9 7	2,50,243	3 6
Net...					58,340	6 1	.....	

N. B.—The increase of Rupees 59,039 in the Sendalai Division has arisen from all sales in the Adrampatam, and wholesales in the Arasanagari Divisions having been stopped, with the view of clearing the stock in the three stations belonging to the Sendalai Division, which were to be abolished, thus increasing the sales in the Division last mentioned. The indirect conse-

quence which this measure produced at the same time was to direct a considerable portion of the trade to Negapatam instead of to the stations intended, and hence a very large falling off in sales in Adrampatam and Arasanagari, amounting to Rupees 2,50,215, counter-balanced only by an increase of Rupees 59,039 in Sendalai.

35. **STAMPS.**—The large decrease in this branch of the Revenue is attributable entirely to the unusually large demand for stamps caused in Fasli 1271 by the Law of Limitation, and which exceptional cause did not exist during the year under report.

Fasli.	RS.
1271	3,64,705
1272	2,58,782
Decrease....	1,05,924

36. **COLLECTIONS, CURRENT.**—The aggregate demand on account of the year under report, including all sources of revenue, amounted to Rupees 62,21,194, of which Rupees 61,64,395 were collected within the Fasli, leaving at its close a balance of only Rupees 56,799, bearing a per centage of about nine-tenths on the total demand. This balance has been reduced by subsequent collections up to the 15th instant to Rupees 23,137, as will be seen from the following Statement, thus exhibiting a result which, I think, cannot fail to be satisfactory, and indicative of the prosperous condition of the District:—

Items.	Total demand.	Collections within the Fasli.	Balance.	Subsequent collections up to 15th Aug. 1863.	Remainder.
	RS.	RS.	RS.	RS.	RS.
Land Revenue.					
Poliput or Permanently settled.....	31,434	31,434	...	...	...
Ryotwari.....	41,63,963	41,32,639	31,324	24,181	7,143
Jodi on Shrotriems, &c.....	92,998	89,238	3,760	220	3,540
Amani.....	5,168	5,131	37	37	...
Forest Revenue.....	1,130	1,098	32	32	...
Miscellaneous.....	50,135	49,234	901	403	543
Total.....	43,44,923	43,03,774	36,154	24,923	11,231
Sundry Sources of Revenue.					
Abkarry.....	2,88,365	2,81,199	7,166	5,812	1,354
Income tax.....	83,197	71,826	11,371	822	10,549
Sea Customs.....	2,79,514	2,79,514	...	...	...
Land Customs.....	59,789	57,793	1,996	1,996	...
Salt.....	9,06,619	9,06,619	...	...	...
Stamps.....	2,58,782	2,58,670	112	109	3
Total.....	18,76,266	18,55,621	20,645	8,739	11,906
Grand Total.....	62,21,194	61,64,395	56,799	33,662	23,137

37. **ARREARS.**—The total amount of arrears outstanding on account of previous years, was Rupees 1,62,466 as shown in Statement No. 13, of which Rupees 42,114 were realised during the Fasli under report, and another portion, viz., Rupees 99,090, was remitted under the orders of Government noted in the margin, thus leaving at the close of the year under report an outstanding balance of Rupees 21,262. Of this, Rupees 10,131 are due on Mokhasa villages lately made over to the senior widow

of the late Rajah, and as these arrears no longer form part of Government dues, they can be written off the books of this office, and for which I beg the Board will obtain the sanction of Government. Another portion, viz., Rupees 541, will have to be written off as soon as the remaining three Olungu villages in the District are also converted into Mottamfaisal settlement, thus

Extract Minutes of Consultation, 22nd July 1859.	RS. 993
Government Proceedings, 1st September 1863....	49,339
Do. 30th April 1863.....	51,849
	99,090

Faslis.	Rs.
1268.....	1,411
1269.....	382
1270.....	124
1271.....	8,669
Total.....	10,590

reducing the net balance outstanding on account of arrears to the small sum of Rupees 10,590, due for the several years preceding that under report as shown in the margin.

Rigorous measures will be taken for the recovery of such portion of this balance as, on investigation, may be found to be recoverable, and a report will shortly be made regarding the remainder in view to its being remitted.

38. **VALUE OF PROPERTY SOLD FOR ARREARS OF REVENUE.**—The subjoined Abstract shows the extent to which coercive process was employed in the realization of Land Revenue during the year under review, as compared with the preceding year, from which it will be seen that while the value of property attached was less than one-third of that of the last year, the value of property actually sold was nearly six times as much as in last year.

Faslis.	Estimated value of property attached.			Value of property actually sold.		
	Real.	Personal.	Total.	Real.	Personal.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
1271... ..	32,278	19,926	52,204	447	1,195	1,642
1272... ..	11,815	3,464	15,279	8,872	583	9,455

39. **RECEIPTS AND CHARGES.**—The following tabular Abstract shows the actual Receipts and Charges under different heads during the year under report, as compared with the results of the preceding year, from which it will be seen that there is in the aggregate a decrease of Rupees 2,37,837 in Receipts, with a very considerable increase of Rupees 7,44,339 in Charges:—

Items.	Receipts.		Charges.		Per centage of charge on Receipts.	
	Fasli 1271.	Fasli 1272.	Fasli 1271.	Fasli 1272.	Fasli 1271.	Fasli 1272.
	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue.						
Current including Miscellaneous.....	43,31,427	43,08,774	5,83,364	13,28,988	13½	30½
Arrears of do.....	1,43,705	42,114				
Total.....	44,75,132	43,50,888	...	...	...	...
Sundry Sources of Revenue.						
Abkarry.....	3,22,216	2,84,412	...	...	...	...
Income Tax.....	1,02,252	95,463	2,677	1,993	2½	2½
Sea Customs.....	2,97,789	2,79,514	8,408	10,518	2½	3½
Land Customs.....	59,013	60,514	2,900	2,871	4½	4½
Salt.....	8,48,456	9,07,316	63,318	74,078	7½	8½
Stamps.....	3,70,090	2,59,004	24,768	13,326	6½	5½
Grand Total.....	64,74,948	62,37,111	6,85,435	14,31,774	10½	22½
Decrease.....	...	2,37,837	Increase...	7,46,339	...	...

40. **RECEIPTS, LAND.**—Under the head of Land Revenue, there is a decrease of Rupees 1,01,691 in Receipts on account of arrears, and of Rupees 22,653 in those on account of the Current Demand. The former is owing simply to the smaller amount of arrears which remained to be collected, and the latter represents the difference between a gross decrease of about Rupees 1,20,000, on account of villages made over to Her Highness Kamakshi Bayi Sahiba, and a gross increase of about Rupees 97,000, arising from extended cultivation, and a smaller amount of remissions.

41. **ABKARRY.**—Under the head of Abkarry, there is a decrease of Rupees 37,804, made up of the three following items, viz.,

	RS.
1st. Reduction made in the farms of the Nannilam Taluk.....	24,200
2nd. Portion of demand not realised.....	3,804
3rd. Decrease on collections on account of arrears of former years, arising from there having been less arrears to collect.....	9,800

42. **INCOME TAX.**—The decrease under the head of Income Tax, viz., Rupees 6,789, represents the assessment on incomes exempted under Act XVI of 1862, counter-balanced by an increase in collections on account of arrears.

Salt, Sea Customs, &c.

The same remarks apply to the variations in receipts under the other heads, viz., Sea Customs, Land Customs, Salt, and Stamp Revenue, as are given in paragraphs 31 to 35 above, in reference to the settlement of "Demand" on account of these heads of Revenue.

43. **CHARGES, LAND.**—The very large increase of Rupees 7,45,624 in Land Revenue charges, arises chiefly from the sum of Rupees 7,52,260 having been paid to Kamakshi Bayi Sahiba on account of the mesne profits of the villages belonging to his Highness the late Rajah. Further, a sum of Rupees 26,000 has been disbursed on account of the arrears of salary due to the Nat Kurums' Establishment, thus making up with certain other small items an aggregate increase of Rupees 7,78,260; which, minus the sum of Rupees 34,691, consisting of a decrease in salaries paid to European Officers, and payments made to Pagodas, &c., represents the net decrease above specified.

44. **SALT.**—The increase of Rupees 10,760 in Salt charges, arises chiefly from a larger quantity of salt manufactured, and consequently a larger amount of Kudivaram paid during the year, as also the salary of the Deputy Collector hitherto erroneously included under Land Revenue charges having now been transferred to this head.

45. **STAMPS.**—The increase in Stamp charges is owing mainly to an increased amount of Stamp duty refunded on account of suits withdrawn, and the number of which was larger in the past year in proportion to the unprecedentedly large number of suits filed previous to the date on which the new Law of Limitation came into operation.

The variations under the other heads of Charges are too inconsiderable to call for special notice.

	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	No. A. No. A.	No. A. No. A.	No. A. No. A.	No. A. No. A.
Acquired by purchase...	734 7	96 18	...	62 15
Do. by inheritance.	1 3	1 18	...	...
Total.....	837 8	114 17	...	...

Miscellaneous Circular, No. LXIX.

46. **ACQUISITION OF LANDS BY PUBLIC SERVANTS.**—The extent of land acquired by Public Servants during the year under report, is shown in the Statement entered in the margin, and calls for no remark.

47. Having thus concluded my report on the subjects usually belonging to the settlement report, I will now proceed to reply to

such of the points noticed in the Board's Circular, containing their review of the reports from the several Districts for Fasli 1271, as refer specially to Tanjore.

48. With reference to Clause 1, paragraph 5, and paragraph 6 of the Circular, I would take leave to observe that some misapprehension seems to exist with regard to the various classes of villages existing in Tanjore. The Board would seem to think first that the Mottamfaisal system is identical with the Field assessment; and, secondly, that the Olungu was the only other system obtaining in this District, and that the Olungu villages having now been converted into Mottamfaisal, there is no occasion for any villages in this District being now treated as distinct from the field-assessed, and for a separate Statement being furnished for them.

49. Such, however, is not the case ; in the first place, the mode of settlement now obtaining in the Mottamfaisal villages is essentially different from that of the field-assessed ; in the villages first mentioned, no individual settlement strictly so called is made with each Ryot, and no Puttahs are given, nor are separate rates of assessment fixed for the different Survey numbers, but the demand is fixed in the gross for the entire village, and under the present system of accounts, no returns are furnished to the Huzur to show the number of Ryots even in these villages.

50. The Board might perhaps think that, though the practice as obtaining in these two classes of villages be different, the particulars of account can be blended together, the number of individual holdings in the Mottamfaisal villages being added to the number of Puttahs in the field-assessed in Statement No. 1, and the land and assessment similarly added together in Statement No. 3, and its Appendices. But as I have stated above, the number of holdings in the class of villages last mentioned is not known in this office, and has to be ascertained from the accounts in the Taluks. Further, the accounts of these villages as at present kept do not show what portion of lands, now under wet cultivation, has been brought under that cultivation out of the extent specified in the Survey accounts as dry and garden respectively (which particulars are required to be shown in Columns 13 to 16 of the present Ryotwary Statement No. 3), but contain only the aggregate extent under each description of cultivation as it stands in each year. Now, to ascertain these particulars by noting down the quantity and assessment of each piece of land in each village, converted from Punsei and Garden into Nunsei since the date of the paimash, is a work of time, and as the preparation of the Statement for the past Fasli had too far advanced when the Board's Circular under acknowledgment reached me to admit of any material alterations being made in their plan or arrangement, they have been prepared according to the plan hitherto followed.

51. Should the Board after a consideration of the circumstances stated in paragraph 49 above, be still of opinion that they are necessary, the alterations directed by them will be carried into effect from the present Fasli 1273. I would, however, take leave to add, that there are still three Olungu villages affected by price, 168 Olungu villages not affected by price, and six Grain rented in this District (the latter two classes being more or less the same as the first in every important particular connected with the mode of Settlement), and until these villages are also converted into Mottamfaisal, the separate Statement marked C cannot be dispensed with.

52. With regard to the discrepancies pointed out by the Board as existing between the particulars of the holdings brought forward at the beginning of Fasli 1271, and those shown in the accounts of the previous year, I would beg to observe that these particulars, as exhibited in Appendix B to Statement No. 3 (which refers to purely field-assessed villages not liable to changes), were strictly in accordance with those shown in the similar Statement of the preceding year, but that the figures of both that Statement, and the separate one C accompanying No. 3 (which referred to Mottamfaisal and Olungu villages) thrown together in the Board's Office, appear to have exhibited a discrepancy, and the reason thereof is simply that some of the Amani villages not included in Statement C in Fasli 1270 having been transferred to the head of Mottamfaisal in Fasli 1271 ; the particulars relating to those villages were added to the figures shown in the Statement of Fasli 1270 in order to avoid the anomaly, which would otherwise have been inevitable, of comparing one year's statistics of 20 villages with the preceding year's statistics of 10. As the Board, however, have particularly expressed their wish that what is shown as brought forward from the last year's Statement should strictly correspond with the particulars as exhibited in that Statement, I have in Statement C, now submitted for Fasli 1272, specified at the opening the particulars of holdings as given in the similar Statement of Fasli 1271, and then shown the necessary transfers to and from them, thus bringing them to a proper standard of comparison.

TANJORE,
20th August 1863.

(Signed) W. M. CADELL, Collector.

CONTENTS.

	Paras.
Introduction...	1
Places at which the Settlement was made...	2
Puttahs...	3
Variations in the number and tenure of Villages.....	4
Season and Rain-fall...	5 and 6
Sanitary condition of the District...	7
Vaccination...	8
Prices...	9 to 15
Wages...	16 to 20 ✓
Ryots' holdings...	21 and 22 ✓
Remissions...	23
Ryotwar, Sundry Items, Land Revenue, Miscellaneous, Forest Revenue...	24
Cultivation of special products...	25
General result of the Land Revenue Settlement ..	26 and 27 ✓
Result of the Settlement of all sources of Revenue...	28
Abkarry...	29
Income Tax...	30
Sea Customs...	31
Land Customs...	32
Salt...	33 and 34
Stamps...	35
Collections Current...	36
Arrears...	37
Value of property sold for arrears of Revenue...	38
Receipts and Charges...	39
Receipts, Land...	40
Abkarry...	41
Income tax...	42
Salt, Sea Customs, &c...	42
Charges, Land.....	43
Salt...	44
Stamps, &c. .	45
Acquisition of lands by Public Servants...	46
Replies to points noticed in the Board's review of the last Report...	47 to 52

(Signed) W. M. CADELL, Collector.

SUB-COLLECTORATE.

1. I have the honor to submit the Annual Report on the Settlement of the Land and Extra Sources of Revenue in the Sub-division of Tanjore for Fasli 1272 (A.D. 1862-63), together with 14 Statements and their enclosures prepared in the prescribed form.

2. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—The Settlement in the Sub-division was commenced on the 1st April, and concluded on the 4th May 1863.

The stations at which the Settlement of each Taluk was made, and the dates on which the distribution of Puttahs took place, are particularized in the following Statement:—

Taluks.	Stations where the Jamabandi was made.	The date on which the distribution of Puttahs took place.
Mayaveram.....	Mayaveram.....	16th April 1863.
Combaconum.....	Combaconum.....	1st " "
Shealli.....	Shealli.....	1st May. "
	Kaveripatnam.....	4th " "

3. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—The number of villages under each description of Settlement prevailing in the Sub-division is shown below:—

Olungu rented affected by prices as per last year's account...	1
Deduct villages came under Amani in this year...	1
Remaining...	0
Olungu rented unaffected by prices...	80
Add (Velippalayam in old Tranquebar Taluk) town in last and Olungu rented unaffected by prices in this year...	1
Gross rented in Fasli 1271...	1,113
Add under Amani in last and gross rented in this year...	3
Under Amani in Fasli 1271...	7
Deduct villages brought to gross rented in this year...	3
Remaining...	4
Add Olungu rented in last and under Amani in this year...	1
Field-assessed...	846
Shrotriem, &c.	
Shrotriem...	12
Survamaniem...	89
Money rented...	7
Grain rented...	2
Mokasa Olungu rented unaffected by price...	18
Do. grain rented.....	14
	32
	142
Total.....	2,190

Five thousand one hundred and sixty-five Puttahs (as noted in the foot note under Column 4 of the Statement No. 1) were not renewed in the year under report as no change had taken place in the extent or assessment of the Ryots' holdings since the previous year.

4. SEASON.—Although the season was on the whole a favorable one, the out-turn of produce was not as good as was expected; this is partly owing to the heavy rain that fell in January, when the crops were ripening; the freshes in the river were unusually late not coming down till the middle of August, and the Kadapukur cultivation was delayed in consequence. The north-east monsoon commenced in November, and the rain fell steadily for more than a month. In March and April a great deal of rain fell, and some damage was caused to the Gingely crops. On the whole the season has been a wet one, and the Mirassidars complain that there has not been sufficient sun to dry up and harden their lands, and so prepare them for the coming cultivation.

5. Subjoined is a Statement showing the quantity of rain which fell in each month of the Fasli under report, according to the gauges kept in the Taluks, in comparison with the last Fasli:—

Months.	Fasli 1271.	Fasli 1272.
July.....	2½	6
August.....	2½	3
September.....	10½	9
October.....	1½	5½
November.....	17½	17
December.....	1	17½
January.....	3½	1½
February.....	6½	2
March.....	...	9½
April.....	...	6
May.....	1½	1
June.....	4½	2½
Total...	51½	80½

6. The sanitary condition of the people in the Sub-division has been tolerably good. Cholera made its appearance at the usual time, and as shown in the margin, the mortality occasioned thereby shows a considerable increase as compared with last year; in Combaconum Town a large number of fatal cases occurred, and I am using my best endeavors to induce the inhabitants to cleanse this large and thickly populated Town.

Attacked.....	1,657
Cured.....	656
Died.....	981

7. The Vaccinators in the Sub-division have been doing their duties satisfactorily, and the numbers vaccinated by them during the Fasli, together with the particulars showing the number of successful and unsuccessful cases is given in the margin. In order to test the accuracy of the Vaccinators' Return, I made the Dresser attached to my Cutcherry go into two or three villages, selected at random from the Returns, and make personal examinations, the result showed that the Returns were perfectly genuine.

Vaccinated.....	7,655
Successful.....	7,493
Unsuccessful.....	217

8. PRICES OF GRAIN.—The price of grain has fallen considerably when compared with the prices prevailing in the last two or three years; it is still, however, more than 90 per cent. above the standard rate as shown below:—

	RS.	A.	P.
Standard price...	0	7	7½
Commutation price of Fasli 1272...	0	14	10½
Increase above the standard price...	0	7	3
Per centage...	95		

9. **RYOTS' HOLDINGS, ACTUAL CULTIVATION, WASTE CHARGED AND REMITTED.**—The subjoined Statement exhibits the Ryots' holdings and actual cultivation with the Beriz, the waste charged, and the waste remitted to the Ryots in Fasli 1271 and 1272 :—

Items.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Extent.	Beriz.	Extent.	Beriz.	Extent.	Beriz.	Extent.	Beriz.
Ryots' holdings...	3,37,463	15,95,649	3,40,518	16,06,635	3,055	10,986	...	...
Deduct waste remitted.	1,717	7,122	1,694	6,360	...	...	23	762
Cultivation...	3,17,990	15,47,619	3,19,452	15,53,035	1,462	5,416	...	...
Waste charged.....	17,756	40,908	19,372	47,240	1,616	6,332	...	...
Total...	3,35,746	15,88,527	3,38,824	16,00,275	3,078	11,748	...	...
Deduct Shavi.....	692	4,407	83	355	...	...	609	4,052
Stalakammi.....	340	1,336	282	1,083	...	...	58	253
Short produce.....	...	...	...	...	...	...	...	...
Cowle remission....	3	5	...	1	...	...	3	4
Total...	1,025	5,748	355	1,439	...	...	670	4,309
Net amount of settlement.....	3,34,711	15,82,779	3,38,459	15,98,836	3,748	16,057	...	...

10. The increase in the Ryots' holdings is owing to some waste land having been brought into cultivation in this year, but the decrease in the waste remitted, Shavi, &c., and the increase in the waste charged, &c., is attributable to the favorable character of the season, and to the small amount of remission given in this year as compared with last year.

11. The amount of waste charged as shown in the above Statement is that which was not remitted to certain Ryots, who wilfully neglected to cultivate their lands, and whose total waste bore but a small proportion to their entire holdings.

12. **REMISSIONS.**—The following Abstract Statement exhibits the remission granted in the Ryotwari and gross rented villages, &c., as compared with Fasli 1271 :—

Items.	Fasli 1271.			Fasli 1272.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Shavi.....	4,407	5	0	354	10	5	...	...	...	4,052	10	7
Stalakammi.....	1,336	1	4	1,082	14	3	...	...	...	253	3	1
Short produce.....	...	...	...	...	...	...	...	...	...	...	...	...
Cowle remission.....	4	14	5	0	8	1	...	...	...	4	6	4
Total.....	5,748	4	9	1,438	0	9	...	...	...	4,310	4	0

13. The amount of remission granted this year is as will be seen much less than that granted last year. The Mirassidars are now beginning to understand that remission will not be granted for the mere asking, and in consequence the applications even for remission were unusually small. I personally examined most of the Taras and Nattupal in the Shealli Taluk, and in many cases where remission had been applied for the Mirassidars at the last moment withdrew their petitions, when they found that the truth of their statements was to be so strictly tested. No remission as a rule was granted when the extent of land on which remission was asked was less than 10 per cent. of the applicant's entire holding, as I consider that with the prevailing high prices of grain Mirassidars can easily meet the Government demand. The remission that was granted was chiefly for lands irrigated by the Kavari, Virasholan and Vikramanar; the state of these rivers, especially the Kaveri, has been frequently brought to

notice, and I would beg once more urgently to state the necessity that exists for some proper regulation of the supply of water in the various branches of the Kaveri. Since I have been at Combaconum I have more than once on the same day seen the Kaveri nearly dry, while in the Arasalar there was more than three feet of water running. The Mirassidars in the eastern Maganams of Mayaveram and Shealli are very heavy sufferers, every year matters are growing worse and worse. Should there come one dry season the loss of revenue would be very great.

14. **SUNDRY ITEMS.**—The remarks on this head will be found, as stated under the head of Land and Sundry Sources of Revenue, in paragraph 16.

15. **EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS.**—The following gives a comparative view of the extent of land cultivated with Sugar-cane, Cotton, and Indigo in Fasli 1271 and 1272 :—

Products.	Fasli 1271.				Fasli 1272.				Increase.				Decrease.			
	Extent.		Beriz.		Extent.		Beriz.		Extent.		Beriz.		Extent.		Beriz.	
	Acres.	Rs.	A.	P.	Acres.	Rs.	A.	P.	Acres.	Rs.	A.	P.	Acres.	Rs.	A.	P.
Sugar-cane..	361	2,787	11	9	392	1,665	10	11	31	...	...	...	...	...	...	...
Cotton....	437	539	12	10	283	371	11	8	...	...	...	...	154	168	1	2
Indigo....	780	1,210	4	0	790	1,311	13	4	10	101	9	4	...	...	...	...
Total...	1,578	4,537	12	7	1,465	3,349	3	11	41	101	9	4	154	1,290	2	0
Net Decrease....													113	1,188	8	8

As will be seen from the above there is an increase in the extent cultivated with Sugar-cane, while in the amount of Beriz there is a decrease over last year, this is caused by the lands cultivated with this produce in last year having been given up in the present year, and others bearing a lighter assessment having been taken up. Even the present high prices that can be obtained for Cotton do not induce the people of this District to increase the amount of cultivation of that article, and as will be seen above there is a decrease in the extent of cultivation in this year as compared with last.

16. **LAND AND SUNDRY SOURCES OF REVENUE, AND SEVOY JAMAH AND INTEREST.**—The general result of the Settlement of the Land and Sundry Sources of Revenue for Fasli 1272, as compared with Fasli 1271, will be found in the following Statement :—

Items.		Last Fasli.	Present Fasli.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
Land Revenue.	Jody of Shrotriem, &c....	11,246	11,407	161	...
	Rents for more than one year &c.	11,01,677	11,18,610	16,933	...
	Ryotwar.....	5,06,052	5,06,754	702	...
	Amami.....	2,147	2,285	138	...
Total.....		16,21,122	16,42,056	17,934	...
Sundry Sources of Revenue.	Stamp.....	1,37,589	1,21,599	...	15,990
	Jungle rent.....	474	512	38	...
	Fish rent.....	5,341	5,616	275	...
	Abkarry.....	1,48,100	1,48,100	...	15,990
Total.....		2,91,504	2,75,827	313	15,990
Extra Revenue.	Land Revenue.....	2,823	3,964	1,141	...
	Interest.....	177	263	86	...
Total.....		3,000	4,227	1,227	...
Grand Total...		19,18,626	19,22,110	19,474	15,990
Net Increase.....				3,484	...

17. The increase under the head of Land and Extra Revenue is chiefly owing to additional lands having newly been brought under cultivation in the present year. In sundry Items there will be seen a decrease in the Stamp collections. This is attributable partly to the extensive sale in last year in consequence of the operation of the new Limitation Act, and partly to the removal of the Stamp Darogah attached to the Court from Combaconum to Tanjore, and the consequent non-inclusion of his returns in my accounts. From the total amount of assessment, as per last year's report, Rupees 70,427 have been deducted, being the amount appertaining to Mokasa villages since made over to the Rajah's family.

18. DEMAND, COLLECTION AND BALANCE OF REVENUE.—The annexed Statement shows the Demand, Collection and Balance of all Sources of Revenue for Fasli 1272:—

Items.	Demand.	Collection.	Balance.	Subsequent Collection.	Balance.
	RS.	RS.	RS.	RS.	RS.
Land Revenue. { Jodi of Shrotriem, &c... ..	14,407	11,562	2,845	...	2,845
{ Mottamfaisal, &c... ..	11,18,610	...	...	...	...
{ Ryotwar.....	5,06,754	16,15,747	9,617	6,050	3,567
{ Amani.....	2,285	2,271	14	14	...
Total,	16,12,056	16,29,580	12,476	6,064	6,412
Sundry Sources of Revenue. { Stamp.....	1,21,599	1,21,599	...	...	...
{ Jungle rent.....	512	512	...	...	...
{ Fish rent.....	5,616	5,600	16	16	...
{ Abkarry.....	1,48,100	1,48,100	...	...	...
Total.....	2,75,827	2,75,811	16	16	...
Extra Revenue. { Land Revenue.....	3,964	3,471	493	77	416
{ Interest.....	263	263	...	...	...
Grand Total...	19,22,110	19,09,125	12,985	6,157	6,828

19. Of the total demand of Rupees 19,22,110, the sum of Rupees 19,09,125 was realized within the Fasli, and during the seven days which have elapsed since its close a further sum of Rupees 6,157 has been collected, thus making the total collections amount to Rupees 19,15,282, and the balance to Rupees 6,828, or 3½ per cent. on the entire demand. This unusually small balance will be speedily collected; the greater portion of it is due by certain Mirassidars who object to pay for certain extra cultivation which has been brought to their demand. In order to render the Mirassidars less dependent upon the Kurnum, I have this year adopted a plan which has been, I believe, favorably received. At the commencement of each Kistbundy I caused a list of the probable demand against the Mirassidars in every village prepared in the Taluk to be handed over to the Pattamaniem of the village, who was instructed to furnish each Mirassidar with a ticket showing the amount of kist payable by him individually, this prevented many petty frauds and exactions, and the Tahsildars inform me that by this rule they are enabled more readily to find out what individual's balances are due, and by this means the collection has been greatly expedited. I have also endeavored to make the Pattamaniems perform their own duties without looking to the Kurnums to do it for them, by prohibiting those Officers from interfering with the collection of the revenue, except when they were obliged to do so in the performance of their own legitimate duties. I purpose to make a special report shortly regarding the balance that may stand at the end of this month.

20. DEMAND, COLLECTION AND BALANCE OF ARREARS.—The following Statement exhibits the collections in Fasli 1272 of arrears of all sources of Revenue for former Faslis:—

Faslis.	Arrears at the beginning of the Fasli.	Within the Fasli.			Balance at the close of the Fasli.	Subsequent collections up to.	Balance.			
		Collected.	Remitted.	Total.			Recoverable.	Doubtful.	Irrecoverable, recommended for remission.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1271.....	5,357	2,285	...	2,285	3,072	...	...	128	2,944	3,072
1270.....	2,125	613	...	613	1,482	...	...	112	1,370	1,482
1269.....	5,071	349	4,266	4,615	456	...	15	137	304	456
1268.....	7,038	595	4,446	5,041	1,997	...	963	36	998	1,997
1267.....	2,077	...	...	...	2,077	...	...	...	2,077	2,077
1266.....	516	1	...	1	515	...	...	...	515	515
Total...	22,184	3,873	8,712	12,585	9,599	...	978	413	8,208	9,599

21. The arrears for former years at the commencement of Fasli 1272 amounted to Rupees 22,184. Of this sum Rupees 3,873 were collected, and Rupees 8,712 were remitted, thus leaving at the close of the Fasli a balance of Rupees 9,599, of which Rupees 978 is put down as recoverable, Rupees 413 as doubtful, and Rupees 8,208 as irrecoverable. In the case of the recoverable balance the land of the defaulters has been zifted, and will be sold.

22. Of the doubtful balance, Rupees 377 remains to be decided by you as to whether it is to be collected or remitted, it being the balance due for Ganapattu Agraharam, for villages belonging to the late Rajah of Tanjore. Some reports have already been made to you on the subject by the Tahsildar of Combaconum; no answer, however, has as yet been received. Rupees 36 is to be remitted in case the defaulters of an Amani village agree to sign Faisal Muchilkas as proposed to them, otherwise it is to be collected. With regard to the irrecoverable balance, accounts have already been sent in to you for Rupees 4,937, requesting that an order should be given to have the amount struck off, this order has not yet been received; and for the remaining balance, Rupees 3,271, the accounts are being prepared, and when finished they shall be submitted to you with the usual recommendation to have the same remitted.

23. COERCIVE PROCESS.—The following Statement exhibits the extent to which land and personal property was zifted and sold for the recovery of arrears of Revenue:—

Process issued.			Estimated value of attached property.		Property sold.					
					Land.		Personal.		Total.	
No. of Villages.	No. of Ryots.	Amount of arrears.	Land.	Personal.	Total.	Value estimated.	Value sold.	Value.	Value sold.	Value.
39	85	2,368	1,670	1,031	2,701	223	219	..	...	223
										219

24. The difference between the value of property zifted, and that sold is owing to many of the defaulters having paid their balances previous to the sale of their zifted property. It will also be seen from the above that the value of the land actually sold is less than the value estimated. This is owing to the fact that in some cases there being no bidders forthcoming, the lands were purchased on behalf of Government, at the price lately fixed by the Board of Revenue.

25. CHARGES.—The Statement of charges is not furnished as these accounts are kept in your office for the whole District.

26. WORKING OF THE NEW SYSTEM OF TALUK AND VILLAGE ACCOUNTS.—The new system of Taluk and Village accounts have been, as stated in the last report, thoroughly introduced into the Sub-division, and all the Taluk accounts were inspected and found properly prepared. Of the Village accounts those of 846 were examined, of which 630 were found to be correct; in the remainder some mistakes were pointed out to the Kurnums and were ordered to be corrected.

27. LANDS ACQUIRED BY PUBLIC SERVANTS.—No Register has been made during the year under report of lands acquired by public servants.

28. REMARKS ON THE CONDUCT OF THE SUBORDINATES.—I have on the whole every reason to be satisfied with the conduct of my subordinates during the past Fasli. The Tahsildars of Shealli, Combaconum and Mayaveram have shown the utmost zeal and activity in the collection of the revenue. My Serishtadar M. Suriyamurthi Pillai has been of the greatest possible assistance to me, he has been for the last two months acting as Tahsildar of Mayaveram, and has shown himself thoroughly competent to fill that important post. The Birka Sub-Magistrates as a rule are very incompetent, but the examination lately instituted will, I trust, gradually import a better class of men into these appointments.

COMBACONUM,
10th July 1863.

(Signed) C. G. PLUMER,
Acting Sub-Collector.

SETTLEMENT REPORT

OF

TRICHINOPOLY.

1. I have the honor to forward my Report of the Jummaabundy Settlement of this district for Fasli 1272, together with the several Statements connected therewith.

2. Of the five Taluks in this district, Museri and Culittalai were settled by me in person, Trichinopoly by the Head Assistant Mr. Nisbet, to whom also my Serishtadar rendered his assistance, and Perambalur and Oodiarpolliem by the General Deputy Collector, Soondaram Pillai. Statement No. 1 shows the stations where the settlement was made.

3. PUTTANS.—An increased number of Puttals were issued in this Fasli, compared with the preceding, partly from a large extent of fresh lands having been brought under cultivation, and partly from new Puttals having been issued to the heirs of deceased Ryots.

4. SEASON.—The season was favorable for agricultural purposes. The annexed Statement shows a greater fall of rain in this than in the preceding Fasli; though slight during July and August, the fittest time for cultivation, the rains set in more steadily in September, and continued longer than usual, i. e., up to December. The Caverry and the Coleroon also received timely and abundant freshes. The Ryots were thus encouraged to cultivate both wet and dry lands to the full extent. The out-turn of the year, although not so abundant as some years ago, was to a certain extent satisfactory.

Average fall of Rain.

Months.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.
April	1	5	...	...	...	...	1	5
May	2	...	2	2	...	2	...	...
June	1	2	4	3	3	1	...	...
July	2	3	2	0 $\frac{1}{2}$	...	...	...	2 $\frac{1}{2}$
August	2	2	1	7 $\frac{1}{2}$	...	...	...	4 $\frac{1}{2}$
September	8	4	5	0 $\frac{1}{2}$	...	...	3	3 $\frac{1}{2}$
Total...	17	6	15	4 $\frac{1}{2}$	3	3	5	4 $\frac{1}{2}$
October	3	2	6	9 $\frac{1}{2}$	3	7 $\frac{1}{2}$	...	...
November	10	3	5	6 $\frac{1}{2}$	...	...	4	6 $\frac{1}{2}$
December	...	0 $\frac{1}{2}$	3	7	3	6 $\frac{1}{2}$	...	...
January	...	8	...	...	...	...	...	8
February	1	7	...	2 $\frac{1}{2}$	...	...	1	4 $\frac{1}{2}$
March... ..	...	...	3	5 $\frac{1}{2}$	3	5 $\frac{1}{2}$	...	...
Total...	16	0 $\frac{1}{2}$	20	1 $\frac{1}{2}$	10	9	6	8 $\frac{1}{2}$
Grand Total...	33	6 $\frac{1}{2}$	35	5 $\frac{3}{4}$	14	2	12	3 $\frac{1}{2}$
Net...					1	8 $\frac{7}{8}$	...	...

5. I must remark that rain tables like the above must be fallacious if taken to represent even the approximate rain-fall and resulting cultivation over an entire district. The distribution of rain, especially at the time when most needed for Punjab cultivation, is often partial and local to a degree; a portion of a Taluk may be repeatedly swept by showers, and the other remain dry, and the Cusbah town where the gauge is kept may be in either one or the other portion. The returns of that gauge would be a very inadequate guide to the actual amount of rain received by the whole Taluk. Again, many Cusbah stations are situated on the verge of extensive Taluks. In this district the Museri and Culittalai Cusbahs face each other on opposite sides of the Cavery about $1\frac{1}{2}$ mile apart, whilst the former Taluk extends to some 30 miles north, and the latter some 40 miles south of the river. Hence the northern half of Museri or the southern of Culittalai might be visited by copious rains, which would not appear in the rain-gauge register, or both registers might record a heavy shower of which not a drop would have fallen to the north or south. With respect to last Fasli, I am inclined to think that the total rain-fall was more favorable than the table indicates.

6. HEALTH.—During the months of June and July fever prevailed in the Trichinopoly fort and its suburbs. The mortality from cholera was greater this year. It broke out with great violence in November, and continued to ravage the district on all sides till February, when heavy rains appeared to put an end to the epidemic.

7. VACCINATION.—The subjoined Statement exhibits an increase in the number of vaccinations. The unsuccessful cases were comparatively few. The Vaccinators appear to have worked satisfactorily, and were usefully supervised by the Zillah Surgeon, and the then Assistant Collector, Mr. Armstrong. They do not now complain of obstruction and reluctance on the part of the natives, and I believe experience no serious difficulties in their vocation. The people though not seeking the preventive no longer actively oppose it, and the increase in the number of persons vaccinated year after year may be regarded as some proof that popular prejudices against the remedy are wearing out, but it is a point difficult to arrive at any certainty on; few, however, seem to have suffered from small-pox during the year.

Faslis.	Vaccinated.	Successful.	Unsuccessful.
1271 ...	7,495	6,795	700
1272 ...	8,181	7,468	713
Increase...	686	673	13

8. Below is given a Comparative Statement of the prices of the principal grains. The slight fall is owing to the season having been favorable; had it not been for the export hence to the adjoining Districts, the prices would probably have gone lower still. The removal of the Cavalry has served in a great measure to reduce the price of horse-gram.

Description of grains.	Jumma-bundy data.	Fasli 1271.			Fasli 1272.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Sambah Paddy, per garce ...	71 3 6	167	4	4	164	15	1	.....	2	5	3		
Carr do. do. ...	66 3 0	151	2	10	151	2	4	.....	0	0	6		
Cholum ...	.....	206	12	11	199	10	5	.....	7	2	6		
Cumboo ...	.....	185	11	0	157	15	11	.....	27	11	1		
Horse-gram ...	.....	247	7	1	190	15	4	.....	56	7	9		
Raggy ...	.....	180	11	5	164	2	2	.....	16	9	3		
Veragoo ...	.....	109	4	1	99	2	7	.....	10	1	6		

9. HOLDINGS.—The total holdings of the Ryots at the commencement of the Fasli under review amounted to 6,71,850 Acres, assessed at Rupees 16,90,699-10-11; of this 24,583 Acres, bearing an assessment of Rupees 53,664-13-2, were relinquished, and 46,191 Acres, yielding 1,63,433-8-0 newly taken up, and thus the total land under occupation reached 6,93,458 Acres, bearing an assessment of Rupees 18,00,468-5-9.

10. The following Comparative Statement will show an increase in the extent of cultivation, and a consequent rise in the revenue to the amount of Rupees 79,760-7-2; of this Rupees 58,722-13-5 came from charging waste to the full extent, the remaining Rupees 21,037-9-9 from actual increase of cultivation. Fresh lands were largely taken up in this Fasli from an expectation that the new settlement rates, which the Ryots anxiously look forward to, would be more favorable than the old:—

Items.	Fasli 1271.			Fasli 1272.			Increase.			Decrease.		
	Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.	
	Acres.	RS.	A. P.	Acres.	RS.	A. P.	Acres.	RS.	A. P.	Acres.	RS.	A. P.
Wet.....	1,46,928	6,84,498	5 1	1,50,998	7,02,671	10 11	4,070	18,173	5 10	.....	.....	.....
Dry.....	4,83,063	9,33,114	3 4	5,01,461	9,83,062	6 3	18,398	49,948	2 11	.....	.....	.....
Garden.....	39,794	1,12,006	0 2	40,999	1,14,734	4 7	1,205	2,728	4 5	.....	.....	.....
Total...	6,69,785	17,29,618	8 7	6,93,458	18,00,468	5 9	23,673	70,849	13 2	.....	.....	.....
2nd Crop cultivation.	.....	1,75,053	7 1	.....	1,84,026	12 9	.....	8,973	5 8	.....	.....	.....
Firtajasti.	.....	921	15 7	.....	859	3 11	.....	.....	.....	.....	62	11 8
Total...	.....	19,05,593	15 3	.....	19,85,354	6 5	.....	79,823	2 10	.....	62	11 8
Remission...	.....	3,98,893	8 9	.....	4,20,414	13 2	.....	21,521	4 5	.....	.....	.....
Net.....	.....	15,06,700	6 6	.....	15,64,939	9 3	.....	58,301	14 5	.....	62	11 8
Sundry sources. ...	.....	33,814	15 2	.....	27,201	14 5	.....	.....	.....	.....	6,613	0 9
Total...	.....	15,40,515	5 8	.....	15,92,141	7 8	.....	58,301	14 5	.....	6,675	12 5

11. WASTE CHARGED.—The total extent of waste charged was 40,315 Acres, bearing an assessment of Rupees 58,722-13-5. In this sum is included the amount charged on waste lands under the Ponneri channel.

12. According to an arrangement agreed upon between the Government and the parties having lands under the Ponneri channel, the assessment can be collected only when water sufficient for cultivation is let into the channel. The Deputy Collector in the present instance has charged all those lands; the Ryots have complained and represent that no water has been let into the branch channels on which their lands depend for irrigation. A full explanation of the matter is expected from the Deputy Collector, to whom I have made a reference. It will then be decided whether such waste can be fully charged, or whether the amount should be recommended for remission. The rest is the amount charged on all other waste lands according to the spirit of the Government Order, dated 10th March 1860, No. 364.

SETTLEMENT REPORT OF

TRICHINOPOLY.

162

13. STATEMENT No. 4.—Occasional remission on account of withered crops, and destruction of crops by floods amounts to a very small sum, viz., Rupees 90-4-2. Under the head "Ordinary remission," there is an increase owing to a large extent of land on which a provisional remission was allowed having been brought under cultivation in this Fasli. Under the head "2nd Crop not cultivated," there will be found a small increase which calls for no remark.

14. STATEMENT No. 6.—No lands were made over during the Fasli under report on Progressive Cowle, and those that were given under such Cowle in previous Faslis are all now charged with full assessment, the Cowle periods having expired.

15. STATEMENT No. 7.—The following is a Comparative Statement of special products. Cotton cultivation falls very low this Fasli as compared with the preceding; the fall of rain during the cultivating months having been scanty, the Ryots were discouraged, and preferred sowing the usual wet and dry crops.

16. The figures given in this Abstract and those exhibited in the monthly Season Reports may not always agree. This is because some errors were discovered in the Statements received from the Taluks, and corrected since the submission of those reports.

Description of the special products.	Fasli 1271.				Fasli 1272.				Increase.				Decrease.			
	Ex-tent.	Assessment.			Ex-tent.	Assessment.			Ex-tent.	Assessment.			Ex-tent.	Assessment.		
	Acres.	RS.	A.	P.	Acres.	RS.	A.	P.	Acres.	RS.	A.	P.	Acres.	RS.	A.	P.
Sugar-cane....	1,689	13,233	10	8	1,482	12,881	9	7	...	...	...	...	207	352	1	1
Cotton.....	5,953	10,869	13	7	4,401	8,734	2	10	...	...	...	...	1,519	2,145	10	9
Indigo.....	993	2,282	0	4	1,565	3,013	8	5	572	731	8	1	...	...	...	...
Total ..	8,635	26,385	8	7	7,451	24,619	4	10	572	731	8	1	1,756	2,497	11	10

17. STATEMENT No. 8.—Statement No. 8 details the several items of Moturpha. This tax having been abolished this Statement can hereafter be dispensed with.

18. STATEMENT No. 9.—The items of this Statement, as well as those of Statements Nos. 10, 11 and 14, were classified and prepared according to the instructions contained in the Board's Miscellaneous Circular, dated 19th June last, No. 3,635.

19. The items "Sayer" and "Miscellaneous" in the Statement No. 9, and "Sundry" in the enclosure to Statement No. 4 of the last year, are now exhibited in the accompanying Statement No. 9 as "Sundry," "Miscellaneous," and "Forest Revenue."

20. Under the head "Land Revenue Sundry" is entered the items included in the Ryot's Puttah, and collected as a portion of his Puttah demand; but where these items have been collected separately without appearing in the Puttah, they are entered under the head "Land Revenue Miscellaneous."

21. In the above Statement are exhibited separately, as per Board's Miscellaneous Circular noted in the margin, the "Stamp Miscellaneous" and "Income Tax Miscellaneous," both of which were before paragraph 16. included under their respective major heads, and the "Abkarry Miscellaneous," which formed a part of "Land Miscellaneous."

22. It has become almost impracticable to exhibit for comparison sake under the head No. 2 "Miscellaneous" its several component items for Fasli 1271, as is done for the Fasli under review; for the Demand, Collection and Balance of each of those items for Fasli 1271 have been included under the head "Ryotwar" in the accounts furnished monthly to the Board and to the Accountant General, as well as in the Jumma-bund Statements Nos. 10, 11 and 13; and any attempts to eliminate those minor items would now involve a tedious and difficult examination of Taluk and Village accounts, and necessitate alterations of accounts already submitted to the Board and the Accountant General.

23. A few of the items which were shown in the Jumma-bund Statement No. 9 for Fasli 1271 are, however, exhibited and compared.

24. To the above Statement is appended a list of the nature of the several minor items as directed in paragraph 12, Miscellaneous Board Circular No. LXIX, dated 19th June 1863.

25. A decrease* is observable in the amount of Dowl-jasti or Extra Land Revenue, under the head "Miscellaneous." This arose from a very large amount of Land Revenue (12,200 Rupees) having been included under that head last Fasli, in consequence of the Ryots having without permission re-cultivated lands which they had formally relinquished, and which were on that account excluded from their Puttahs.

26. Under the heads "Savings and Refunds" and "Fines," there is an increase of Rupees 1,422-11-6, and 1,119-2-7 respectively. This is ascribable to fines and stoppages of pay in the Settlement Office being included under that head. The increase and decrease under other items are so small that they require no special remark.

27. The following Comparative Statement of the Land Revenue demand will show an increase of Rupees 50,304-2-6 over that of the preceding Fasli. This arose from increased cultivation, and from remissions having been disallowed:—

Items.	Fasli 1271.			Fasli 1272.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Permanently settled...	50,088	9	2	50,088	9	2	...	...	...	...	...	...
Shrotriem Jodi ...	10,273	11	8	10,268	14	6	...	...	...	4	13	2
Ryotwar ...	15,40,515	5	8	15,92,141	7	8	51,626	2	0	...	...	...
Miscellaneous as per Statement No. 9 ...	19,216	12	7	17,899	10	3	...	...	...	1,317	2	4
Total...	16,20,094	7	1	16,70,398	9	7	51,626	2	0	1,321	15	6

28. Below is given a comparative view of the Revenue from Abkarry and other Sundry Items:—

Items.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Abkarry	40,236	12 7	70,719	11 5	30,482	14 10		
Income tax	28,764	12 6	25,005	14 2			3,758	14 4
Stamps	91,017	10 9	47,851	9 11			43,166	0 10
Moturpha	475	7 1					475	7 1
Total...	1,60,544	10 11	1,42,577	3 6	30,482	14 10	47,400	6 3

29. The increase under the head Abkarry is owing to the Trichinopoly and Perambalur Taluk farms having been knocked down in this Fasli at an unusually high rate, and to the Military Cantonment farm having been added to our own, as per Board's order noted marginally. As the period of the Cantonment farm closes with the official year instead of with the Fasli, each month's demand in the accounts represents the net collection of that month as remitted by the Deputy Assistant Commissioner General, after deducting the amount of necessary expenditure incurred.

30. The decrease under the head Income Tax arose from the abolition of the 2 per cent. rate.

31. There is a very large decrease under the head Stamps, amounting to Rupees 43,166-0-10. This is owing to the very high sale last Fasli, consequent upon the introduction of the Limitation Act (No. XIV of 1859.)

32. Annexed is a Comparative Statement of all sources of Revenue. The revenue of this Fasli exceeds that of the preceding Fasli by Rupees 33,336-11-1.

Items.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land	16,20,094	7 1	16,70,398	9 7	50,304	2 6		
Abkarry	40,236	12 7	70,719	11 5	30,482	14 10		
Stamps	91,017	10 9	47,851	9 11			43,166	0 10
Income tax	28,764	12 6	25,005	14 2			3,758	14 4
Moturpha	475	7 1					475	7 1
Total...	17,80,639	2 0	18,12,975	13 1	30,737	1 4	47,400	6 3
Net Increase...					33,336	11 1		

162

33. The following is the Demand, Collection and Balance Statement of the Fasli under report:—

Items.	Demand.		Collections up to June.		Balance.		Collections during July.		Balance.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Permanently settled	50,088	9 2	47,999	9 5	2,088	15 9	1,276	0 0	812	15 9
Shrotriari Jody	10,268	14 6	9,620	14 0	648	0 6	589	11 1	58	5 5
Ryotwar	15,92,141	7 8	15,49,386	2 9	42,755	4 11	25,327	2 3	17,428	2 8
Miscellaneous, Statement No. 9.	17,859	10 3	16,753	0 0	1,146	10 3	386	12 2	759	14 1
Total...	16,70,398	9 7	16,23,759	10 2	46,638	15 5	27,579	9 6	19,059	5 11
Abkarry	70,665	1 0	67,470	1 0	3,195	0 0	3,195	0 0		
Miscellaneous, Statement No. 9.	54	10 5	54	10 5						
Total...	70,719	11 5	67,524	11 5	3,195	0 0	3,195	0 0		
Income tax	24,935	14 2	20,835	7 5	4,130	6 9	2,620	14 0	1,509	8 9
Miscellaneous, Statement No. 9.	40	0 0	40	0 0						
Total...	25,005	14 2	20,875	7 5	4,130	6 9	2,620	14 0	1,509	8 9
Stamps	46,469	4 0	46,469	4 0						
Miscellaneous, Statement No. 9.	1,382	5 11	1,382	5 11						
Total...	47,851	9 11	47,851	9 11						
Grand Total ...	18,12,975	13 1	17,60,011	6 4	53,864	6 2	33,395	7 6	20,568	14 8

34. The Board's Miscellaneous Circular, dated 19th June, No. 3,635 (1863), conveying instructions for the future preparation of Demand, Collection and Balance Statements, reached this office on the 3rd of July last, i. e., four days before the Statement for June became due. While the Circular directed that the Statement should be prepared as per directions given in the Accountant General's Circular, dated 9th March 1863, No. 210, it added to the list a new item, "Sundry," which is not to be found in the above-quoted Accountant General's Circular. This at first occasioned some confusion, but as the submission of the accounts could not be delayed, they were prepared according to the above-said Accountant General's Circular, and forwarded. The detailed accounts from the Taluks have been since sent for, fresh accounts prepared distributing the several minor items under each of the three heads given in the Board's Circular, viz., "Land," "Miscellaneous," and "Sundry," and these revised Statements for the month of June have been forwarded to the Accountant General's and to the Board's office.

35. The entries in the accompanying Statement will be found to tally with those of the above-mentioned revised accounts.

36. Out of the balance shown in the Statement, Rupees 12,483 have already been collected, and measures have been adopted for the early collection of the rest.

SETTLEMENT REPORT OF

37. STATEMENT No. 12.—This Statement exhibits the balance of Mittals, Zemindaries, &c. Up to the end of August last 2,537-4-4 Rupees have been collected; the rest* could not be collected for reasons given below.

38. The Moturpha tax of the Kattoopootoor Mittah, Rupees 190-11-11, had been included in its Beriz when it was first fixed. This amount was collected by the Government, and credited to the Mittah account up to this time, but now that the tax is abolished, the amount has to be permanently deducted from the Beriz of the Mittah. The Board† has been addressed on the subject. The amount† due on that account for the last two Faslis still appears in the accounts, and I request sanction may be granted to write it off, and for the permanent deduction of the amount of the tax from the Beriz of the Mittah.

39. A Statement of the arrears of the previous Faslis is given below:—

Items.	Arrears at the commencement of Fasli 1272.	Collections.		Total.	Balance.
		Collections up to July last.	Amount remitted.		
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land...	72,263 10 5	68,238 4 3	1,198 14 7	69,437 2 10	2,826 7 7
Sundry Abkarry.	3,700 10 3	3,700 10 3	...	3,700 10 3	...
Income tax.	7,507 1 11	7,435 12 2	43 3 9	7,478 15 11	28 2 0
Moturpha.	82 13 11	21 6 10	48 1 7	69 8 5	13 5 6
Stamps.	25 4 0	25 4 0	...	25 4 0	...
Total...	83,579 8 6	79,421 5 6	1,290 3 11	80,711 9 5	2,867 15 1

40. During the Jumabundy careful inquiries were instituted in regard to this. The following Abstract shows the amount recoverable, doubtful, and irrecoverable, and I request the Board's sanction for writing off the irrecoverable arrears from the accounts. These arrears are made up of the amount due by Ryots who have left the District, or died heirless, or have become paupers; also of the amount which was entered twice over in the accounts consequent upon boundary disputes.

Items.	Fasli.	Arrears.			Total.
		Recoverable.	Doubtful.	Irrecoverable.	
Permanently settled.....	1271	...	199 11 11	...	199 11 11
Ryotwary Land Revenue.	1268	133 12 8	...	...	133 12 8
	1269	129 11 7	68 1 6	12 4 9	205 1 10
	1270	213 7 4	14 8 11	97 8 4	325 8 7
	1271	423 10 5	294 11 9	1,243 14 5	1,962 4 7
...	...	900 10 6	372 6 2	1,353 11 6	2,626 11 8
Moturpha.....	1270	...	...	9 10 0	9 10 0
	1271	...	...	3 11 6	3 11 6
...	...	...	...	13 5 6	13 5 6
Income tax...	1271	...	23 2 0	...	23 2 0
Grand Total...	...	900 10 6	600 4 1	1,367 1 0	2,867 15 1

TRICHINOPOLY.

41. COERCIVE PROCESS.—No compulsion was used for the collection of the Government dues. Movable property to the amount of Rupees 950-5-7 has been sold in eleven instances, and the balance made good.

42. COLLECTIONS AND CHARGES.—The total expenditure during the Fasli under review amounts to Rupees 2,68,329 against Rupees 18,39,323, the total receipts. The per centage of expenditure is 14½, i. e., 4 per cent. over that of the preceding Fasli. My predecessor, Mr. McDonell, having not been paid the full salary of a Collector last Fasli, but having drawn his full salary during the Fasli under review, and the removal to this District of the Revenue Settlement Department explain this increase in the expenditure.

43. VILLAGE ACCOUNTS.—The village accounts are very generally prepared in the new forms. The Curnums are now sufficiently trained to write on paper, and to understand and keep the accounts in the required forms.

44. There is a general entry kept in the office of all lands in which the Revenue servants of this District have any interest. The following is an Abstract of lands held by Public Servants in this District:—

Number of individuals.	Extent of land.	Assessment.
	Acres.	RS. A. P.
64	2,240	5,678 8 1

45. The marginal entry will show that 163 new wells have been sunk during the Fasli under report by the Ryots at their own expense. The assurance given by Government that the Ryots will have the full benefit of any improvements made at their own cost, greatly stimulates these undertakings.

46. CONDUCT OF SUBORDINATE OFFICERS.—I have been long enough in the District to repeat and endorse Mr. McDonell's appreciation in his last Report of the officers associated with me. Many of the native officials I have known before when in Trichinopoly. The Treasury Deputy Collector, Appasamy Moodeliar, and the Huzoor Serishtadar, Sathu Row, are diligent and trust-worthy officers. The Tahsildars are generally efficient; the Oodiarpolliem Tahsildar requires more promptness and activity in his duties.

(Signed) M. J. WALHOUSE, Acting Collector.

TRICHINOPOLY,
16th September 1863.

CONTENTS.

	Paras.
1. Officers who conducted the annual Settlement...	2
2. Change in the number of Puttahs and Villages.	3
3. Season and sanitary state of the District, and Vaccination.	4 to 7
4. Prices of grain.	8
5. Ryots' Holdings.	9
6. Cultivation.	10
7. Waste charged and remitted.	11 and 12
8. Particulars of remissions...	13
9. Do. of Cowle lands...	14
10. Special products	15 and 16
11. Moturpha.	17
12. Land Revenue, "Sundry," "Miscellaneous" and "Forest Revenue" items.	18 to 26
13. Fiscal result.	27
14. Sundry sources.	28 to 31
15. Revenue from all sources compared.	32
16. Demand, Collection and Balance of all sources of Revenue	33 to 36
17. Demand, Collection and Balance of Mittahs and Zemindaries.	37 to 38
18. Do. do. of old arrears.	39
19. Recommendation to write off irrecoverable arrears.	40
20. Coercive process...	41
21. Collections and charges	42
22. Working of the new form of Village accounts...	43
23. Lands held by Public Servants	44
24. New wells.	45
25. Remarks on the conduct of subordinate Officers	46

(Signed) M. J. WALHOUSE,
Acting Collector.

SETTLEMENT REPORT

OF

MADURA.

* Table of Contents is enclosed.

1. I have the honor to submit my Annual Report* on the Settlement and collection of the revenue of this District for the past Fasli 1272 (A. D., 1862-63) with the usual explanatory Statements as per accompanying list and the report of the Sub-Collector.

2. PLACES AT WHICH SETTLEMENT WAS MADE.—The enclosed Statement No. 1 shows the Taluks settled by myself, the Sub-Collector, and the Deputy Collector, as also the places at which the settlement was conducted.

3. I personally settled the Melur and Periakolam Taluks, Madura and Tirumangalum were settled by the Deputy Collector, P. Seshagiri Row, and the Sub-Collector settled his Division.

4. VARIATION IN THE NUMBER AND TENURES OF VILLAGES WITH REMARKS ON THE NUMBER OF PUTTAHS THAT MAY NOT HAVE BEEN RENEWED.—There was no variation either in the number or tenures of villages as compared with the preceding year.

5. The permanent Puttah system is found to work generally well, 36 per cent of Puttahs were unrenewed, the issue of so many new Puttahs was chiefly owing to the non-production of the old Puttahs on the plea that the old were lost.

6. SEASON.—That the season was most favorable is shown by the great increase in cultivation and Land Revenue.

7. The season from April to September 1862 was advantageous to the early wet cultivation, and for the ploughing and sowing of the dry lands, while copious fall of rain in October, which brought down freshes in the rivers and filled the tanks, caused an extensive cultivation of wet and dry lands, which was still further advanced by the abundant rains of November.

8. There were slight showers from December to March which brought the wet and dry crops to maturity.

9. There were also heavy falls in April, and the second crop cultivation of paddy was carried on to a considerable extent under very promising circumstances.

10. The great river of the District, the Vighai, had been in flood continuously since September, which is altogether unprecedented. But the Cotton crop suffered from too much wet.

11. A table of monthly rains prepared under the instructions conveyed in the Board's Circular of the 19th June 1863, is appended:—

Sections.	April.	May.	June.	July.	August.	September.	Total.
	In 100ths.	In 100ths.	In 100ths.	In 100ths.	In 100ths.	In 100ths.	In 100ths.
Northern Section.	35	48½	50½	74½	36½	73½	83
Southern do.	35	18	35½	25½	20½	4	38½
Eastern do.	35	46½	64	96½	45	46	97½
Western do.	37½	74½	30	36½	...	29½	7½

Sections.	October.	November.	December.	January.	February.	March.	Total.	Grand Total.
	In 100ths.	In 100ths.	In 100ths.	In 100ths.	In 100ths.	In 100ths.	In 100ths.	In 100ths.
Northern Sec.	8 96½	5 67	4 12	9½	1 46	2 10	22 40½	35 23½
Southern do.	9 12	6 40	2 79½	...	...	1 36½	20 37½	36 75½
Eastern do.	3 84½	14 6	2 91	25	2 15½	1 89½	25 11	41 8½
Western do.	7 80	4 66½	3 74	...	...	3 61½	19 81½	26 87½

12. SANITARY CONDITION.—In a sanitary point of view also the year under report was favorable. Cholera, fever and small-pox prevailed to much less extent than usual.

13. Cattle were only to a slight extent affected by murrain.

14. BENEFITS OF VACCINATION, AND THE EXTENT OF ITS OPERATION.—The results of vaccination are entered in the margin. The people are not averse to vaccination, but they delay and put off getting their children vaccinated as long as the disease is not present, and the pay of the vaccinators is too small to expect efficiency and zeal in the discharge of their duty, they are as indolent as the people themselves on the subject.

Number of persons emigrated.

Fasli.	
1271	41,591
1272	33,923

Decrease. 8,568

Number of persons returned.

Fasli.	
1271	25,142
1272	34,382

Increase. 9,240

15. NUMBER OF PERSONS EMIGRATED.—

Owing to the favorable state of the season, emigration was less than last year, while a greater number returned. The comfort of the coolies on their voyage to and from Ceylon is particularly attended to in the boats of the Ceylon Cooly Agency.

16. PRICES OF GRAIN.—Having reference to paragraph 4 of the Board's Miscellaneous Circular, No. LXIX, under date the 19th June 1863 dispensing with the Statement of Prices No. 2 I beg to annex a short abstract showing the prices of agricultural produce prevailing during the

year under report, compared with Fasli 1270 and 1271, as well as the commutation prices at which the Land Revenue of the District was originally settled:—

Description of Grain.	Commutation rates.	Fasli 1270.	Fasli 1271.	Fasli 1272.
Paddy, 1st sort per garce.....	57	166	182	183
Do., 2nd do. do.		153	166	167
Cholum do.	35	144	195	186
Kambu do.	45	140	163	151
Horse-gram do.	55	173	242	197
Raghi do.	50	152	175	166
Veragu do.	38	93	123	115

17. It will be observed from the above Abstract that the increase in the price of paddy above the past year is very insignificant, while the prices of dry grains fell off considerably, but the rates are still greatly in excess of the prices of Fasli 1270 and the commutation rates. Agriculturists of course flourished under these prices, but the non-agricultural classes, Weavers and respectable families of small means suffered in proportion.

18. The reason of the prices keeping so high, notwithstanding a good harvest, is owing to scanty crops in this and neighbouring Districts in previous years, to export from this District to neighbouring Districts, and to the quantity of money brought into the country every year by the return coolies; by the abundant employment for all kinds of labour; though the labour of hundreds of Weavers was thrown into the labour market, the hire of a cooly during the year, never once fell, and, is now scarcely procurable under 3 and 4 annas a day. Many of the Weavers, I am glad to observe are at work again at their old trade of weaving.

Enclosure B. to Statement No. 3.

	Acres.
Holding at the commencement of Fasli 1272	6,80,980
Deduct, given up &c.....	37,625
Balance.....	6,23,355
Add newly taken up.....	92,754
Total holding at the close of Fasli 1272...	7,16,109

Fasli.	Last year.	Present year.
1271	56,390	...
1272	...	92,754

19. RYOTS HOLDING.—The marginal abstract exhibits a gratifying improvement in the Ryots holdings during the year under notice, which amounts to Acres 7,16,109, being an increase of 55,129 Acres at the close of the Fasli above the extent held by them at its commencement.

20. The extent of land taken up this year is nearly double that taken up in the last year, as will be seen from the marginal figures.

21. This satisfactory result is attributable to the fact that agriculture is in the present day a profitable occupation, and to the favorable character of the season. Good prices have induced the taking up of some inferior lands.

22. ACTUAL CULTIVATION.—The subjoined abstract shows the actual cultivation including waste charged during the year under reference:—

Items.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Land.	Tax.	Land.	Tax.	Land.	Tax.	Land.	Tax.
Dry	4,64,220	6,25,516	5,17,232	6,86,351	53,012	60,835	...	...
Wet	1,10,946	5,19,333	1,36,235	6,27,476	25,289	1,08,143	...	...
Garden	27,877	88,251	29,830	94,414	1,953	6,160	...	...
Dry converted into wet and garden... ..	410	1,271	473	1,593	63	322	...	...
Garden converted into wet... ..	52	243	57	272	5	29	...	...
	6,03,505	12,34,617	6,83,827	14,10,109	80,322	1,75,492	...	...

SETTLEMENT REPORT OF

Particulars.

Faslis.	Cultivation.	Waste charged, Shamilat Bonger remitted and charged.	Total.
1271... ..	5,85,465	18,040	6,03,505
1272.	6,46,602	37,225	6,83,827
Increase...	61,137	19,185	80,322

Faslis.	Waste remitted.
1271.....	1,16,902
1272.....	48,244
Decrease...	68,658

23. WASTE REMITTED AND CHARGED WITH REASONS.—The remission granted on account of waste this year is less than half of what was conceded in the last year.

21. Two-thirds of this remission occurs in the Taluk of Melur in the principal, and Dindigul in the Sub-division, which was absolutely necessary not so much in consequence of insufficiency of early rains as on account of a great extent of the land having been taken up by the Ryots on Durkhast after the cultivating season was over.

25. Every claim for remission was carefully inquired into, and the validity of the grounds which it was based well ascertained. It was then disposed of with a proper discretion without much trenching on the means of the Ryots, and at the same time without losing sight of the principles enumerated in the Government Order dated the 10th March 1860, and the rules hitherto observed in this District.

26. The lands which were left waste through the neglect of the holders were fully charged, while in cases where they were satisfactorily proved to have been left waste from causes beyond the control of the holders remissions were allowed.

27. Fallows for Punjab were allowed this year to a trifling extent, and much less than in the last year, and that in cases where it was found the land had become exhausted.

28. The Garden waste remitted in the Dindigul division makes up the bulk of remissions in that item, which were generally necessitated by the wells having become unworkable.

29. Remissions were also found necessary to the amount of Rupees 7,240 on 5,563 Acres of land, which was left waste either by the death or desertion of the owners leaving no heirs or such persons as were incapable of carrying on the cultivation.

30. The amount of waste charged this year is Rupees 54,599, being an increase of Rupees 37,687 above the charge of the last year as shown in the margin. I was satisfied that the above waste was the result of the neglect of the land owners to avail themselves of the help afforded by the favorable season. I

therefore charged it fully and also with a view to prevent similar negligence on their part for the future.

31. PARTICULARS OF REMISSIONS, *Statement No. 4.*—Remission was granted for Nunjah withered crops to the amount of but Rupees 21, which occurred in only one village in the Tirumangalum Taluk. Remission was granted after a careful examination of the loss sustained.

32. Remissions on account of Shamilat Bonger or portions of fields left waste indispensably depend on the same reasons which caused the concession on the whole numbers of fields left waste. *Vide* paragraphs 23 and 24.

33. The increase in the item of land flooded in the beds of tanks proceeds from the tanks having a greater supply of water, and for a longer period than was the case in the past year.

MADURA.

5

34. The strict enforcement of the Board's Circular restricting the objects of Cowle is the main cause of the decrease in Cowle maf.

35. The next item of remissions which requires notice is the Teerwa Cummy, or remissions of part of the full tax allowed on highly taxed lands cultivated with inferior kinds of products. The decrease in this item is mainly owing to the less extent of wet land cultivated with dry grains this year consequent on the ample supply of water.

36. SUNDRY ITEMS, *Statement No. 4.*—There is an increase in the Revenue under this head of Rupees 5,161 in comparison with that of the preceding year.

37. The increase in the Inam Jody which varies with the cultivation is to be explained by the more favorable character of the season, and consequently greater extent of land brought under plough.

38. The Revenue from Fish rent is in many places derived from an extra tax on the cultivated portion of the Nunjah lands.

39. The Revenue from grass land amounts to Rupees 7,440, being an increase of Rupees 1,583 over the last year's revenue from this item. This increase is accounted for by more extensive cultivation this year.

	RS.	A.	P.
1/4 tax on 1/4th of the Ryots' holding...	6,526	3	10
Gross tax on land taken on Durkhast...	74	0	1
Do. on do. without do...	887	4	10
Do. levied according to custom...	2	2	0
	7,439	10	9

40. The only item that next calls for remark is the Teerwajasti, or water rate on Inam lands irrigated from Government sources, the increase in this item also is ascribable to the favorableness of the season.

41. EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS, AS SUGARCANE, &c., *Statement No. 7.*—The favorableness of the season at its commencement and the high price of cotton caused an increase in its cultivation as per margin, the young crops were much injured by the heavy rains of December, and when there was a hope of their recovery in March, heavy rains fell in April, which completely destroyed

the plants, and took away all hopes of a favorable crop. Such was the loss of the crop in the chief cotton producing parts of the District, that whilst those Taluks used to supply themselves with cotton seed, and to export that article to Madura and Ceylon, they were obliged to import cotton seed themselves from the Coimbatore country this year.

42. There is also an increase in the cultivation of Indigo, while that of Sugar-cane has fallen off a little as noted below :—

	Fasli 1271. Acres.	Fasli 1272. Acres.	Increase.	Decrease.
Indigo.....	128	158	30	...
Sugar-cane.....	218	165	...	53

43. GENERAL RESULTS OF THE LAND REVENUE SETTLEMENT, *Statement No. 10.*—Having given the particulars of the Land Revenue Settlement in the foregoing paragraphs, I now beg

to show by the following abstract its general results including Peshcush, the net increase being Rupees 2,19,558-15-6, above the settlement of the previous Fasli:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Peshkush...	7,55,973	7,55,973	...	...
Quit-rent of Shrotriem villages...	8,904	8,904	...	...
Rents for one or more than one year...	...	...	...	...
Ryotwar...	12,07,937	14,35,198	2,27,261	...
Amany division of produce...	7,453	4,509	...	2,944
Sale proceeds of Government lands...	58	...	...	58
Miscellaneous...	12,414	7,713	...	4,701
	19,92,739	22,12,297	2,27,261	7,703
Net...			2,19,558	

44. The reason of the satisfactory increase in Ryotwar is apparent in the favorableness of the season, and consequent increased cultivation, while the lower prices obtained for the produce falling to the share of Government in the Amani villages caused the decrease in that branch of revenue.

45. With respect to Miscellaneous, a large portion of the decrease as compared with Fasli 1271 occurs in the item, land cultivated but not included in the Jamabundy. It is owing to less extent of cultivation after the Settlement is closed, and to the sale of a Government tope last year.

46. **SUNDRY SOURCES OF REVENUE.**—The Settlement of Sundry Sources of Revenue amounts to Rupees 9,55,476, falling short of the preceding year by Rupees 1,74,491, the particulars are shown in the following abstract:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Forest...	6,787	4,920	...	1,867
Abkary...	95,937	96,012	75	...
Income Tax...	1,72,644	1,06,830	...	65,814
Moturpha...	...	...	...	...
Sea Customs...	37,199	33,637	...	3,562
Land Customs...	345	671	326	...
Salt...	6,21,233	5,74,083	...	47,150
Stamps...	1,95,822	1,39,323	...	56,499
Total...	11,29,937	9,55,476	401	1,74,892
Net...				1,74,491

47. The head "Sayer" appearing in the accounts of the last year was converted this year into "Forest Revenue," in which item there is a decrease.

48. **Income Tax.**—The large decrease in the revenue from the Income Tax is chiefly owing to the operation of Act No. XVI of 1862, exempting incomes under 500 Rupees.

49. **Sea Customs.**—Less exports to Ceylon and other places of Paddy, Rape seed, &c., in consequence of their prices being higher here than in the said places is the main cause of the decrease in the Sea Custom Revenue.

50. In reference to paragraph 19 of the Board's Circular of the 7th July 1860, I enclose herein a Statement marked A and B, containing the detailed information in regard to Sea and Land Customs.

51. **Salt.**—The Salt Revenue I am sorry to observe has greatly fallen off, partly by the introduction by rail into Coimbatore and Salem of Madras Salt, and to the bad state of the roads

leading into the interior from the Salt pans owing to constant rains. I learn the Superintending Engineer has recommended Government to give up one of the chief Salt lines; if so, the revenue will suffer; as Government force the people to buy at their depots, policy and justice demand that Government should render access to the depots easy and economical to the traders.

The particulars of the Salt transactions are as follows:—

	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	In. Mds.		In. Mds.		In. Mds.		In. Mds.	
Quantity in store at the beginning of the Fasli...	6,90,698	23	9,43,911	8	2,53,212	25	...	...
Do. manufactured during the Fasli...	6,31,159	16	1,81,425	4	...	...	4,52,734	12
Gain by measurement, &c...	1,582	25	75	...	...	...	1,507	25
Spontaneous Salt...	14,840	26	...	...	...	...	14,840	26
	6,50,582	27	1,81,500	4	...	...	4,69,082	23
Total...	13,41,281	10	11,25,411	12	2,53,212	25	4,69,082	23
Deduct Sales...	3,97,370	2	3,85,083	30	...	...	12,286	12
Remainder...	9,43,911	8	7,40,327	22	...	...	2,03,583	26
Wastage written off under the sanction of Government...	...	...	25,991	25	25,991	25	...	...
Remainder...	9,43,911	8	7,14,335	37	...	...	2,29,575	11
Wastage now recommended to be struck off...	12,956	1	20,634	36	7,678	35	...	...
	9,30,955	7	6,93,701	1	...	...	2,37,254	6

52. Annexed is a Statement exhibiting the details of Home and Inland consumption, as well as the quantity imported from Tinnevely.

	Fasli 1271.		Fasli 1272.		Increase.		Decrease.		Quantity received from Tinnevely.
	In. Md.		In. Md.		In. Md.		In. Md.		In. Md.
Home consumption...	3,08,980	27	3,23,103	30	14,123	3	...	...	23,107
Inland consumption...									
Coimbatore...	71,664	15	45,669	15	...	...	25,995	...	...
Trichinopoly...	2,551	35	2,163	30	...	...	388	5	...
Salem...	9,245	25	6,061	35	...	...	3,183	30	...
Tanjore...	60	...	292	20	232	20	...	...	...
Tinnevely...	1,425	...	1,751	10	326	10	...	...	...
Puducotta...	3,442	20	3,161	10	...	...	281	10	...
Export to Penang...	...	...	2,880	...	2,880	...	...	...	...
Total...	88,389	15	61,980	...	3,438	30	29,848	5	...
Grand Total...	3,97,370	2	3,85,083	30	17,561	33	29,848	5	12,286
									Net.
									12,286

53. **Stamps.**—The Stamp revenue shows a decrease of Rupees 56,499, below the income derived from this branch of Revenue last year. It is owing to diminution in litigation and in Stamp penalties.

SETTLEMENT REPORT OF

54. ABSTRACT SHOWING THE TOTAL LAND REVENUE, &c.—Appended is an abstract Statement showing the revenue derived from all sources compared with the settlement of the previous Fasli.

	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
Land Revenue...	19,92,739	22,12,297	2,19,558	.....
Sundry sources of Revenue...	11,29,967	9,55,476	.....	1,74,491
Total...	31,22,706	31,67,773	2,19,558	1,74,491
		Net.....	45,067	

55. The great falling off in the Sundry Sources is more than balanced by the increased Land Revenue, leaving an increase in the revenues of the District of 45,067 Rupees, making the revenue of the Fasli higher than the preceding or any other year.

56. DEMAND, COLLECTION AND BALANCE OF THE CURRENT REVENUE. *Statement No. 11.*—The following is the Statement of the Demand, Collection and Balance of the year under notice:—

Taluks.	Demand.	Collection within the Fasli.	Subsequent collection to the end of September.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Tirumungalam ...	3,18,729 10 11	2,69,763 2 10	48,966 8 1	.....
Madura... ..	2,29,057 12 9	2,03,798 5 11	23,859 1 11	1,400 4 11
Melur.... ..	2,76,939 7 9	1,88,479 5 7	82,260 4 8	6,199 13 6
Periyakolam... ..	1,95,578 15 9	1,77,584 7 0	17,629 2 3	365 6 6
Total... ..	10,20,305 15 2	8,39,625 5 4	1,72,715 0 11	7,965 8 11
Dindigul... ..	2,53,403 0 5	2,46,104 8 2	7,293 15 11	4 8 4
Palni.	1,70,393 9 6	1,44,100 3 2	26,293 6 4	.....
Total... ..	4,23,796 9 11	3,90,204 11 4	33,587 6 3	4 8 4
Total... ..	14,44,102 9 1	12,29,830 0 8	2,06,302 7 2	7,970 1 3
Sittansindul, &c. Villages.	4,508 15 8	240 1 5	27 4 9	4,241 9 6
Total... ..	14,48,611 0 9	12,30,070 2 1	2,06,329 11 11	12,211 10 9
Zemindaries ...	7,55,972 13 4	6,29,038 6 7	81,029 2 0	45,905 4 9
Grand Total... ..	22,04,584 6 1	18,59,108 8 8	2,87,358 13 11	5,81,116 15 6

57. The large balance of the current Ryotwar revenue at the end of the Fasli is generally attributable to the late commencement of the Settlement caused by the delay on the part of the Carnums in preparing the Settlement accounts and Puttahs, but the subsequent collections up to August reduced it to Rupees 7,970-1-3*, the

* Including the Quit-rent on Shettriem villages.

bulk of which will be seen to occur in the Taluks of Melur and Madura. I have issued strict orders for its early collection.

58. The remaining portion of the balance scattered over the other Taluks in small sums is under realization.

59. The balance of the Amani villages is due by the purchaser of the Paddy of those villages, which is in the course of collection.

60. Of the Zemindary balance, the greater stands against the Kunnivadi Estate, the time granted for the payment of which is about to expire and its realization is shortly expected.

61. The Zemindar of Ammainaikunur, who owes a balance of Rupees 5,373, has been strictly ordered to pay the arrears immediately.

62. The holders of the above two valuable and lightly assessed estates are hopelessly steeped in debt, and are incapable of managing their affairs.

63. The balance against the Sevagunga estate will be early collected.

64. The Zemindar of Velliagundam, who is already indebted to Government a balance of Rupees 743 for the last year, has not paid any part of this year's Peśhush due by him. The indulgence often shown him having no effect, I must attach the estate; he has no Sunnud; his estate is unsettled.

65. The small arrears outstanding against the other Zemindaris are being collected.

66. The balance in Abkarry has since been mostly paid by Hoondies in favor of the Secretary and Treasurer of the Madras Bank.

67. DEMAND, COLLECTION, AND BALANCE OF ARREARS. *Statement No. 13.*—I append a Statement of the old balances outstanding at the end of August last.

Faslis.	Recoverable.	Doubtful.	Irrecoverable.
	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue { 1265... ..	.....	3 6 11	.....
1266... ..	.....	70 13 0	.....
1267... ..	.....	93 3 11	.....
1268... ..	.....	184 14 9	.....
1269... ..	.....	183 3 6	14 2 7
1270... ..	26 12 2	339 9 1	107 3 0
1271... ..	1,290 1 8	190 7 4	91 7 5
Total	1,316 13 10	1,065 10 6	212 13 0
Abkarry { 1270... ..	.....	.....	22 12 2
1271... ..	2,150 0 0	.....	5 2 6
Total	2,150 0 0	.....	27 14 8
Grand Total.....	3,466 13 10	1,065 10 6	240 11 8
Income Tax 1271	117 8 9	.....	.....
Total.....	3,584 6 7	1,065 10 6	240 11 8

68. The Abkarry portion of the balance composing the recoverable class has since been paid by Hoondies in favor of the Secretary and Treasurer of the Madras Bank.

69. Of the Land Revenue arrears, Rupees 713-0-2 was due by the Velliagundam Zemindar, as stated in paragraph 64, of which Rupees 570 has been since collected, and measures will be taken, as alluded to in the paragraph referred to above, for the realization of the balance.

70. Rupees 414 is due by the renter of the Kunnivadi estate, and will shortly be collected, and the remaining arrears are in course of speedy collection.

71. The doubtful balance is mainly incident on a boundary dispute between a Government hill village Thandicudi, and one attached to the Kunnivadi estate, which depends on the name of a hill. I have visited the site, and without the aid of a scientific Officer with a compass, the dispute cannot be settled, but with his aid and the description of the boundary in the Topographical Survey book it can be settled at once. The dispute involves a portion of good jungle tract.

72. **RECOMMENDATION OF IRRECOVERABLE ARREARS FOR REMISSION.**—After a careful scrutiny, I was satisfied that the realization of Rupees 240-11-8 was hopeless, and therefore classed it as irrecoverable, and recommend sanction for its remission under the following circumstances:—

Tax due by deserting Ryots, and the amount of embezzlement by a late Monigar of Vagacolum village, in Tirumangalam Taluk, who has absconded, and is not heard of, and who has no property whatever.	RS.	A.	P.
Tax due by insolvent Ryots.	137	8	7
Fines, &c., imposed under Regulation IX of 1822 remitted on appeal.	4	5	1
Tax charged by mistake twice on the same extent of land.	64	13	0
Interest accruing on a balance remitted under the Board's sanction under date 1st May 1861, No. 2,579, due by Abkarry renter of the late Nallacotta Taluk up to the date of its remission.	6	2	4
	27	14	8
	240	11	8

73. **EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF REVENUE.**—It will be observed from the Enclosure A to Statement No. 13, that coercion was had recourse to for the recovery of but Rupees 369, being the balance outstanding against a dozen Ryots whose property attached for its satisfaction fetched Rupees 558; the surplus obtained above the arrears was paid to the parties concerned.

74. **Statement No. 14.**—The increased demand consequent on the more extensive cultivation is the main cause of the augmentation in the collection of Current Revenue, while the decrease in the collection of the arrears is owing to the balance of the Peshcush being less at the commencement of this Fasli than was the case in the last.

75. **CHARGES. Statement No. 14. Salary of the Collector, Sub-Collector, Head Assistant, Assistant, and Deputy Collectors.**—This decrease mainly results from the salaries of the 1st

Decrease ... Rupees 6,441. Class Deputy Collector Mr. Jellicoe, and of the 2nd Class Deputy Collector Mr. Hayes being disbursed for 7 months and 15 days, and for 7 months and 20 days in the last Fasli respectively, while none was paid them this year.

76. **Deputation Allowance.**—The deputation allowance having been paid to the Acting Sub Collector for seven months in this Fasli, while it was disbursed to him only for eight days in the last, causes the increase in that item of charges.

77. **Huzur and District Establishment.**—This decrease proceeds from the pay of the District Revenue Establishment, and of the Sub-Magistrates being charged in the year under reference for 12 months instead of 13 months as in the last Fasli.

78. **Law charges.**—The two Ramnad suits, viz., one brought by the alleged adopted son of the Rani, and another by the surviving widow of the late Zemindar Annasami Sethupathi against Government mainly swelled the legal charges to the amount of Rupees 4,175 last year.

79. **Salt charges.**—The decrease under this head principally arises from a less amount of Kudiwaram being charged this Fasli, in consequence of the great falling off in the manufacture of Salt caused by the continuous falls of rain.

80. **Saderward.**—The decrease under this head is chiefly owing to the disbursements of the Saderward containing the value of the paper supplied to the Kurnums, &c., for one year in this against two years in the last Fasli.

81. **THE WORKING OF THE NEW SYSTEM OF THE VILLAGE AND TALUK ACCOUNTS.**—The system is not very satisfactory. It is next to impossible to get the Kurnums to work, they know, they cannot be suspended for short periods, as they are paid by land Maniems; there is no way of paying their substitutes, and if they are fined, there is no way of collecting their fines; if they are dismissed their places are difficult to fill, and the incomer soon is as bad or worse than the Mirasidar. I cannot hope for any reform in their conduct till the system of paying them in ready money is introduced. During the Settlement tour some of their accounts as well as the permanent Register A underwent a careful examination, and the defects found in certain cases were pointed out to them with instructions to remedy them.

82. The Taluk accounts are satisfactory.

83. With reference to the Circular of the Board of Revenue, dated the 13th August 1859, I beg to annex a short abstract showing the lands acquired by the public servants during the Fasli under notice:—

Names of the Public Servants.	Extent acquired.	Mode of acquisition.
P. Subbier, Sub-division Serishtadar.	Ares. 28	By mortgage.

84. The Sub-Collector, Mr. Agnew, joined on the 10th May 1863, he has given me every assistance and satisfaction. Mr. Nelson, the Assistant Collector, has obtained a good knowledge of the languages and his work: he passed for the first standard after being only five months at this station. The Deputy Collector Seshagiri Row continues to afford valuable aid, and the Salt Deputy is very attentive to his duty. The Treasury Deputy Collector is inefficient and untruthful, his conduct has been brought to the notice of the Board in my letter, No. 203, dated 26th September 1863. The Serishtadar Strenevassa Iyer has given me every assistance, and is an excellent public servant.

(Signed) V. H. LEVINGE, Collector.

MADURA, 16th October 1863.

CONTENTS.

	Paras.
1. Submission of Settlement Report	1
2. Villages at which the Settlement was made, and settling Officers. ...	2 and 3
3. Variations in the number and tenures of villages, with remarks on the number of Puttabs that may not have been renewed	4 and 5
4. Season and sanitary state of the District	6 to 13
5. Benefits of Vaccination	14
6. Emigration to Ceylon, &c.	15
7. Prices of grain, &c.	16 to 18
8. Ryots' holdings	19 to 21
9. Actual cultivation	22
10. Waste remitted and charged with reasons	23 to 30
11. Particulars of Remission	31 to 35
12. Sundry Items	36 to 40
13. Extent of land cultivated with special products as Sugar-cane, &c... ..	41 and 42
14. General results of the Land Settlement	43
15. Explanation for the increase in the Land Revenue... ..	44 and 45
16. Sundry Sources of Revenue	46 to 53
17. Abstract showing the total Land Revenue, &c.	54 and 55
18. Demand, Collection, and Balance of Current Revenue	56 to 66
19. Do. of Arrears	67 to 71
20. Recommendation of irrecoverable arrears for remission... ..	72
21. Extent to which coercive process was employed in the collection of Revenue	73
22. Remarks on the collection of Revenue... ..	74
23. Charges... ..	75 to 80
24. Working of the Village and Taluk accounts	81 and 82
25. A brief reference to the Register of lands acquired by Public Servants	83
26. Remarks on the conduct of subordinate Officers.	84

SUB-COLLECTORATE.

1. I have the honor to report on the Settlement of the Sub-division for Fasli 1272, and to forward the prescribed Statements.

2. I joined the District on the 10th, and commenced the Settlement on the 28th May, completing it on the 20th June; the Inam Commission having commenced operations in the Dindigul Taluk simultaneously with the distribution of Pattahs, it has not been practicable to get in the accounts in time to submit this report at an earlier date.

3. No changes occurred in the tenure of villages in the year under report.

Faslis.	No. of Pattahs or Holdings.	No. renewed.
1271	30,146	17,235
1272	32,292	19,580

4. The number of Pattahs renewed in the year shows an increase proportionate to that in the number of holdings above the corresponding number for Fasli 1271.

5. Only 1,582 Pattahs were altered, exhibiting but a slight improvement on the previous year. The disinclination of the Ryots to entrust their old Pattahs to the Curnums is a serious impediment to the introduction of this system.

6. Though on the whole rather below the average the season was considerably more favorable than those of the preceding three years. This was owing in a greater measure to heavy rains that fell in May, enabling the Ryots not only to prepare a very large extent of dry land, but also to cultivate a portion of the same during the months of June, July, and August. There was but little rain during these, the usual sowing months, and the later dry cultivation suffered from the heavy falls in October. These again were somewhat late for the wet lands, some of which consequently were uncultivated. In some few localities there was an utter failure of Nunjah rains.

7. The Ryots left as little waste as possible, and there was a striking increase in the cultivation of both dry and wet lands. The out-turn of both, however, is reported to have been rather below the average.

Faslis.	Number vaccinated.	Number succeeded.
1270	5,502	5,251
1271	5,541	5,260
1272	5,624	5,315

8. The Vaccination Returns show a slight increase above the preceding two years.

9. Fever and cholera visited a few villages, but the deaths from both causes amounted to but 90 in the Division. There was good pasturage, and cattle were generally healthy.

10. A Statement of the Rain-fall according to the several gauges is annexed, which will show that the quantity of rain in Pulny was less than in the Dindigul Taluk:—

Months.	Sub-Collector's Office.		Dindigul Taluk.		Pulny Taluk.	
	Inches.	100ths.	Inches.	100ths.	Inches.	100ths.
1862 July...	1	32	1	70½	0	26½
" August...	0	85	0	95½	0	0
" September...	2	69	3	36½	3	54
" October...	12	8	12	43	4	52½
" November...	5	2	6	0½	5	32
" December...	5	63	5	51	4	63
1863 January...	0	0	0	18	0	0
" February...	0	44	0	53½	0	0
" March...	3	35	3	4	1	61½
" April...	6	24	6	35½	4	65
" May...	4	26	3	65½	6	30
" June...	3	4	3	44	0	0
Total...	44	92	47	20½	30	94½

11. In the Dindigul Taluk there was a slight fall in the prices of all grains, owing to the favorableness of the season compared with the three preceding ones. The demand in Coimbatore up to January produced a rise in Pulny, after which prices fell there also below those of the corresponding half of the preceding Fasli.

	Fasli 1271.	Fasli 1272.	
Land given up..	22,727	12,735	12. The extent of land relinquished was about one-half less, while that taken up was above a half more than in the previous year.
Do. taken up..	36,031	55,562	

13. The above heavy engagements were entered into by the Ryots owing, in a great measure, to apprehension caused by your Circular dated 24th January 1862, lest their fallows might be given on Durkhast to others, and they made great efforts to fulfil them, failing partially only through scarcity of rain in June and July, and the impossibility in some cases of their applications being disposed of within the cultivation season.

14. The following Statement exhibits, as already stated, an increase in the actual cultivation of every description of land:—

	Fasli 1271.		Fasli 1272.	
	Land.	Assessment.	Land.	Assessment.
	Acres.	rs.	Acres.	rs.
Punjab	1,67,567	1,82,738	1,91,981	2,07,809
Nunjah	21,487	96,781	27,528	1,17,875
Garden	21,818	67,920	23,162	71,233
Total...	2,10,872	3,47,439	2,42,671	3,96,917
			Increase...	49,478

15. Taking into consideration the above facts, the indifferent out-turn, and the three previous bad seasons, I considered myself fully justified in granting remissions to the extent noted in the margin. It is chiefly for dry land, and the amount is less than in the preceding year.

Faslis.	rs.
1271	44,146
1272	31,335

16. Remission was granted for garden land only under special circumstances.
17. All Kararnamals were enforced. Portions of small fields and lands left waste through neglect were all charged.
18. *Statement No. 4.*—No items of remission call for remark except No. 1, which has already been explained.
19. *SUNDRY ITEMS.*—The increase in the Tope rent, Rupees 198-12-0, arose from competition at auctions.
20. Some errors in levying the grass tax were rectified in the year under report. This, as well as the increased cultivation, accounts for the increase under this head.
21. *Statement No. 5.*—Shavi (withered crops) did not occur in the year under report.
22. *Statement No. 6.*—This calls for no remark.
23. There has been no remarkable fluctuation in the extent cultivated with Cotton, Sugar-cane, and Indigo. The Cotton crop in the Dindigul Taluk suffered from rain in March; that in Pulny reached the average.

24. The Comparative Statement of all sources of Revenue exhibits a large increase. The

Faslis.	Rs.	A. P.
1264..	3,01,394	6 0
1265..	3,15,845	8 10
1266..	3,12,203	13 7
1267..	2,40,972	1 8
1268..	3,35,621	10 9
1269..	3,55,170	4 9
1270..	3,43,193	12 5
1271..	3,51,643	6 8
1272..	4,06,545	6 8

Land Revenue of Fasli 1272 will be found to be the highest on record. Excluding ready money items, I note in the margin the revenue under this head for a series of years, which shows that the condition of the Division is steadily improving.

25. The Stamp Revenue has fallen short by Rupees 5,476, owing to fewer suits having been filed than in the previous year.

26. The abolition of the 2 per cent. impost has caused a decrease under the head of Income Tax.

27. *Statement 9* calls for no remark.

28. The collections were satisfactory. In consequence of the attendance of the Curnums at the office of the Deputy Collector of the Inam Commission, the collection of the last instalment of Land Revenue was impeded, and the balance at the close of the Fasli amounted to Rupees 67,211, which was however reduced to Rupees 32,134 by subsequent collections up to August 1863. Of this the small sum of Rupees 66 only comes under the head of Ryotwary, the remainder being due by the Zemindars of Cunnivady and Ammai Naiknoor, Rupees 26,695 from the former, and Rupees 5,273 from the latter. I have taken measures to effect the speedy realization of these arrears.

29. The balance under other heads will be recovered as early as possible.

30. The arrears of former years amounted at the end of the Fasli to Rupees 474, of which Rupees 2 have been since collected, and Rupees 418 are recoverable. A sum of Rupees 8, classed as Doubtful, is incidental on a boundary dispute, which will be settled shortly. The balance classed as Irrecoverable amounts to Rupees 45,15-11. It is due by three individuals. One owes Rupees 4-5-1, being the half tax ordered* by the

* Proceedings dated 19th October 1861, No. 5,763.

Board to be levied from him on some land he applied for. He has abandoned the land, and has no means to pay. Another is the Abkarry Renter of the late Nellacottah Taluk, and the arrear (27-14-8) is for interest that accrued on a balance due by him up to the date of its remission under the sanction of the Board, under date the 21st May 1861, No. 2,579. The third owes Rupees 13-12-2, being the tax on waste charged at the Jummabundy. He has absconded. I request sanction to write off these sums.

31. There was no occasion to resort to coercive measures in the collection of the revenue in the year under reference.

32. I have no fault to find with the mode in which the Taluk accounts are prepared. The preparation of the Village accounts on the other hand is most unsatisfactory, nor as long as the present system lasts do I see any prospect of material improvement. The work of the Curnums in the extensive dry villages of the Sub-division is very great, and as a rule they are miserably under-paid. It is useless to dismiss them, as no better substitutes can be secured for the remuneration offered. The same remark applies to suspension as a punishment, and they are too poor to be fined. Virtually, therefore, they are almost out of control. I trust that in the new scheme sufficient provision will be made for the Curnums of dry villages, such as those in the division.

33. I annex a Statement of lands acquired by Public Servants:—

Land where situated.		Name of Public Servant.	Office.	Land acquired.		When acquired and whether prior or subsequent to employment in the Public Service.	By what means acquired.	Nature of interest possessed by such servant in such landed property.	Remarks.
Taluk.	Village.			Extent.	Assessment.				
Caroor in Shevavungah Zemindary.	Saithycolam.	P. Soobbier.	Sub-division Serishtadar.	Acres.	RS. A. P.	Subsequent.	By funds received from mortgagors who redeemed their lands, and private income.	Mortgage.	
				271 ³⁴ / ₆₄	8 0 0				

34. One hundred and seventy-one wells and six tanks were newly formed, and in eight cases in which permission had been given to plant topes under the rules of 1848, the parties threw up their engagements owing to changes connected with the lands, or in their own circumstances.

35. The Tahsildars of Dindigul and Pulny, Ramaswamy Ayer and Mr. G. Burby, have discharged the duties of their offices to my satisfaction.

36. Ramaswamy Ayer is one of the most able, intelligent, and active Tahsildars that I have met with, and I was much struck with the evident confidence shown towards him by the Ryots during the Jummabundy.

37. My Serishtadar, P. Soobbier, is also a very able and valuable public servant, to whom I am much indebted for assistance during the Jummabundy, and at all times.

MADURA,
5th September 1863.

(Signed) G. VANS AGNEW,
Acting Sub-Collector.

CONTENTS.

	Paras.
1. Commencement of Settlement.	2
2. Variations in the number and tenure of Villages...	3
3. State of Puttahs renewed, altered, &c... ..	4
4. Season and Sanitary state of the Division... ..	6 and 9
5. Cultivation... ..	"
6. Vaccination... ..	8
7. Prices... ..	11
8. State of Ryots' holdings... ..	12
9. Actual cultivation... ..	14
10. Remission... ..	15
11. Sundry Sources of Revenue... ..	19
12. Cotton cultivation... ..	23
13. Comparison of all Sources of Revenue... ..	24
14. Collection... ..	28
15. Collection of Arrears... ..	30
16. Recommendation for remission of Arrears... ..	"
17. Extent to which coercive process was employed in the collection of Land Revenue... ..	31
18. Working of the new system of Village and Taluk accounts...	32
19. Landed property acquired by Public Servants...	33
20. Plantation of topes, &c... ..	34
21. Remarks on the conduct of Public Servants...	35

(Signed) G. VANS AGNEW, Acting Sub-Collector.

SETTLEMENT REPORT

OF

TINNEVELLY.

I. I have the honor to submit the following Report upon the Settlement of the Land and Extra Sources of Revenue of this District for Fasli 1272 (A. D. 1862-63), and to forward prepared, according to the forms prescribed by the Board, the set of Annual Settlement Accounts Nos. 1 to 14, with the exception of No. 2, which was ordered by the Board of Revenue, in paragraph 4 of their Miscellaneous Circular, No. LXIX, dated 19th June 1863, to be discontinued, one number in addition as required in Extract from the Proceedings of the Board of Revenue, under date the 16th July and 22nd November 1858, and Statement No. 3 with two Enclosures A and B, prepared in the forms which accompanied the Board's Miscellaneous Circular, dated 19th June 1863 above quoted, together with four Statements showing the transactions in the Salt Department during the Fasli under report, as well as two other Statements A and B, prepared in pursuance to the instructions contained in paragraph 19 of the Proceedings of the Board of Revenue, dated 7th July 1860, No. 3,145, making in all twenty-one Statements.

2. STATIONS AT WHICH THE SETTLEMENT WAS MADE.—The subjoined Statement No. 1 exhibits the places at which the Puttahs were distributed in each of the nine Taluks of this District:—

No. 1.

Names of the European Officers.	Taluks.	Stations where the Jumma-bundy was made.
Collector's Division. Mr. Silver, Collector.	Tinnevelly...	Huzoor Cutcherry.
	Sankerninarcail...	Cusbah Sankerninarcail.
	Streevilliputtoor...	Do. Streevilliputtoor.
	Sattoor...	Coilpatty.
	Ottapedarum...	Kytar.
Sub-Division. Mr. Kindersley, Acting Sub-Collector.	Tenkarai...	Puducudy.
	Nanguneri...	Cusbah Nanguneri.
	Ambasamudram...	Do. Ambasamudram.
	Tencasy...	Nannagaram.

3. VARIATION IN THE NUMBER AND TENURE OF VILLAGES.—The following Statement No. 2 exhibits the several descriptions of the villages in the District compared with those in the previous year:—

No. 2.

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	No.	No.	No.	No.
Nunjah (wet) Mottafysul villages.....	931	932	1	...
Do. Pottom villages paying a favorable assessment in grain.....	25	24	...	1
Do. Poropon do. do. fixed in money.....	12	12	...	...
Punjah (dry) villages.....	116	116	...	...
Taram (Ryotwar) villages.....	15	15	...	...
Cattoogottah villages.....	78	78	...	...
Inam villages.....	74	74	...	...
Total Circar villages ...	1,251	1,251	...	...
Zemindary villages ...	725½	725½	...	...
Grand Total...	1,976½	1,976½	...	...

4. In the year under report one village was transferred from the head of Pottom to that of Mottafysul, in consequence of the dry lands in the above village, which were converted into wet in Fasli 1272, having been assessed with full Teerwah with reference to the rate prevailing in the neighbouring village; hence the increase of one village under the head of Mottafysul, and the decrease of one village under the head of Pottom.

5. INTRODUCTION OF PERMANENT PUTTAHS.—The total number of Puttahs in the year under reference amounted to 1,29,376, of which 84,276 Puttahs were permanent, and the remainder, or 45,100 Puttahs were renewed, partly owing to Puttahs which were in the names of deceased persons having been now made out in the names of actual occupants and heirs; and to Puttahs of the previous year not having been produced for the purpose of entering the alterations that have taken place in holdings during the year under report, on the ground that they were lost, and from various other causes, and partly to changes in holdings. This renewal bears a proportion of 34 per cent. on the total number of Puttahs.

Abstract Statement of Rain-fall during Fasli 1272.

Months.	Average fall in each month as reported previously in the Monthly Return.	
	Inches.	Tenths.
April	..	2.872½
May	..	4.560
June	..	3.545½
July	..	3.80
August	1	8.747½
September.. ..	..	7.471½
Total....	4	0.275
October.. ..	5	0.971½
November.. ..	23	7.701½
December.. ..	2	2.145½
January.. ..	1	8.411½
February.. ..	1	1.947½
March	4	4.50½
Total....	38	7.628½
Grand Total....	42	7.903½

7. The following table, compared with the preceding Fasli, exhibits the total extent of wet cultivation during the Carr and Peshanum seasons under the three sources of irrigation

In this District, viz, the main river Tambrapoorny, minor rivers, and rain-fed tanks, and the extent which suffered from failure of crops:—

Actual wet Cultivation in Mottafysul and Taram villages inclusive.

Sources of Irrigation.	Extent of Cultivation.				Failure of Crops.			
	Fasli 1271.	Fasli 1272.	Increase.	Decrease.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9
Carr.	Acre.	Acre.	Acre.	Acre.	Acre.	Acre.	Acre.	Acre.
	Tambrapoorny... ..	37,499	37,279	...	220	...	...	...
	Minor rivers.....	27,293	16,108	...	11,185	2	118	116
	Rain-fed tanks.....	13,353	4,564	...	8,789	5	...	...
Total ..	78,145	57,951	...	20,194	7	118	111	...
Peshanum.	Acre.	Acre.	Acre.	Acre.	Acre.	Acre.	Acre.	Acre.
	Tambrapoorny... ..	52,921	54,931	2,010	...	4	...	...
	Minor rivers.....	50,212	60,260	10,048	...	1	7	...
	Rain-fed tanks.....	39,132	53,768	14,636	...	239	1	...
Total...	1,42,265	1,68,959	26,694	...	244	8	...	236
Total.	Acre.	Acre.	Acre.	Acre.	Acre.	Acre.	Acre.	Acre.
	Tambrapoorny... ..	90,420	92,210	1,790	...	4	...	...
	Minor rivers.....	77,505	76,368	...	1,137	3	125	...
	Rain-fed tanks.....	52,485	58,332	5,847	...	244	1	...
Grand Total.....	2,20,410	2,26,910	6,500	...	251	126	...	125

There has been an increase of Acres 6,500 in the wet cultivation during the year under report, over that raised in the previous year, as will be seen from the above table. The extent of wet land on which the crops entirely perished during the year under review, amounted only to Acres 126, being 118 Acres in Carr, and 8 Acres in Peshanum, and fell short of that of the previous year by Acres 125.

8. CARR NUNJAH (WET) CULTIVATION OR EARLY CROP.—Owing to failure of rain at the commencement of the Carr cultivation, and to the backwardness of the south-west monsoon, there has been a decrease of 20,194 Acres in the Carr cultivation under the three sources of irrigation above-mentioned, which occurred chiefly under minor rivers in the Taluks of Srce-villiputtoor, Sankerninarcoil and Nanguneri, but the yield was good.

9. PESHANUM OR LATE CROP.—In the months of October, November and December, there was heavy and long continued rain all over the District, and high freshes came down the river Tambrapoorny and other minor rivers, and many tanks and channels breached, especially in the Terkarai Taluk, some of the cultivation was flooded and otherwise damaged, and some lands were left uncultivated in consequence of their being submerged by water. The cultivation raised in the Peshanum season is, however, in excess of that of the previous year by 26,694 Acres, but the out-turn of the harvest was scanty, owing mainly to the excessive fall of rain, and partly to the crops having been attacked by a species of fly in a few localities.

Fasli.	Acre.
1271	6,61,480
1272	7,22,837
Increase.....	58,357
Fasli.	Acre.
1271	12,493
1272	13,287
Increase.....	794

10. PUNJAH OR WRY CULTIVATION.—In the dry cultivation there has been an increase of 58,357 Acres over that raised in the preceding year, but the yield was scanty owing to the superabundance of rain.

11. GARDEN CULTIVATION.—The garden cultivation exceeds that of the previous year by 794 Acres, but the crops gave a short yield.

SETTLEMENT REPORT OF

12. As regards the sanitary condition of the province, I beg to state that cholera prevailed generally in the months of November and December 1862, and in January and March 1863, and was very fatal in some localities. Fever and small-pox also occasionally prevailed. The loss of cattle was also great from murrain, &c., in the Taluks of Sankerninarcoll, Streevilliputtoor, Sattoor, and Tencasy, especially in Sankerninarcoll in which the people were in some places obliged to cultivate their ground by digging, for want of cattle for the plough.

Faslis.	Number Vaccinated.	Successful.	Unsuccessful.
1270.....	11,700	10,893	807
1271.....	6,577	5,970	607
1272.....	6,003	5,345	658

report amounted to 6,003, of which 5,345 were reported to be successful, and 658 unsuccessful.

14. PRICES OF GRAIN.—The prices at which the several descriptions of grain were sold during the year under report, are shown in the subjoined Statement as compared with the previous year. They are considered to be tolerably correct. The rise in the prices is ascribable to the deficient yield of the Nunjah and Punjah crops.

Faslis.	Paddy, 1st sort per Garce.			Paddy, 2nd sort per Garce.			Cholum per Garce.			Cumboo per Garce.			Horse gram per Garce.			Raggy per Garce.			Varagoo per Garce.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1271	188	4	9	164	15	6	188	7	10	192	14	4	276	10	6	189	9	1	110	12	8
1272.....	203	13	11	184	8	5	244	8	7	217	3	6	289	10	1	202	12	11	162	0	8
Increase ...	15	9	2	19	8	11	56	0	9	24	5	2	12	15	7	13	3	10	51	4	0
Decrease...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

15. RYOTS' HOLDINGS.—As directed in Clause 1, paragraph 6 of the Board's Miscellaneous Circular, No. LXIX, dated 19th June 1863, Board No. 3,635, a Statement of holdings for Fasli 1272 is forwarded in the form B, Enclosure to Statement No. 3, an Abstract of which is given below, from which it will be observed that numerous changes have taken place in holdings during the year under report, which is owing to lands that were found to be unfit for cultivation having been relinquished by the Ryots, and new lands having been taken up for cultivation, and also to lands having been transferred from one head to another, with reference to the capabilities of the soil and the means of irrigation, &c. The following Statement will further show that there has been a large extent of waste under the three heads of Dry, Wet, and Garden, which is principally owing to the inability of the Ryots to bring all the lands under cultivation, in consequence of the failure of rain at the commencement of the cultivating season, and to the superabundance of rain afterwards, and partly also to the neglect of the Ryots:—

13. VACCINATION.—The results of Vaccine operations during the year under consideration are given in the marginal Statement in contrast with those of the previous years. The number vaccinated during the year under

TINNEVELLY.

No. 3.

Items.	Nunjah.		Punjah.		Garden.		Total.	
	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
	2	3	4	5	6	7	8	9
	Acres.	RS. A. P.	Acres.	RS. A. P.	Acres.	RS. A. P.	Acres.	RS. A. P.
Extent of land in Ryots' holdings at the commencement of the Fasli..	1,79,951	18,04,652 9 6	10,92,666	7,80,947 0 1	17,168	51,436 2 7	12,89,785	26,37,035 12 2
Deduct land relinquished by the Ryots and transferred from one head to another, &c.....	1,094	48,110 5 3	7,158	5,950 1 9	223	3,195 13 8	8,475	57,256 4 8
Remainder...	1,78,857	17,56,542 4 3	10,85,508	7,74,996 14 4	16,945	48,240 4 11	12,81,310	25,79,779 7 6
Add land newly taken up for cultivation.....	3,081	46,632 10 1	16,174	11,558 9 9	596	5,530 4 4	19,851	63,721 8 2
Total...	1,81,938	18,03,174 14 4	11,01,682	7,86,555 8 1	17,541	53,770 9 3	13,01,161	26,43,500 15 8
Particulars.. { Cultivated.....	1,60,762	16,48,517 11 8	7,78,209	6,46,002 7 5	13,322	43,544 5 9	9,52,293	23,38,064 8 10
{ Waste.....	21,176	1,54,657 2 8	3,23,473	1,40,553 0 8	4,219	10,226 3 6	3,48,868	3,05,436 6 10

16. **ACTUAL CULTIVATION.**—The Land Revenue Beriz of Fasli 1272 on actual cultivation, inclusive of tax on dry and garden lands, amounted to Rupees 22,89,465-1-9, or Rupees 91,505-12-10 in excess of the Beriz of the preceding year, as shown in the subjoined Statement No. 4:—

No. 4.

Items.		Fasli 1271.	Fasli 1272.	Increase.	Decrease.
1		2	3	4	5
Mottafysul.	Extent of land cultivated.				
	1st Crop, Acres.....	1,34,329 0 0	1,45,689 0 0	11,360 0 0	...
	2nd do. do.....	68,002 0 0	63,568 0 0	...	4,434 0 0
	Total.....	2,02,331 0 0	2,09,257 0 0	6,926 0 0	...
	Parti- Carr, Acres....	71,314 0 0	53,103 0 0	...	18,211 0 0
	culars. Peshanum do....	1,30,987 0 0	1,56,154 0 0	25,167 0 0	...
	Total Mailwarem in Grain Cottahs	5,48,753 6 0 $\frac{1}{2}$	5,73,287 17 3 $\frac{1}{2}$	24,534 11 3 $\frac{1}{2}$	...
	Price per Grain Cottah, Rupees..	2 12 1 $\frac{1}{4}$	2 11 7 $\frac{1}{4}$	...	0 0 5 $\frac{1}{4}$
	Beriz thereof, Rupees.....	15,12,710 3 10	15,63,696 6 5	50,986 2 7	...
Nunjah.	Extent of land cultivated.				
	1st Crop, Acres.....	7,391 0 0	7,291 0 0	...	100 0 0
	2nd do. do.....	3,310 0 0	2,870 0 0	...	440 0 0
	Total.....	10,701 0 0	10,161 0 0	...	540 0 0
	Parti- Carr, Acres....	4,153 0 0	3,283 0 0	...	870 0 0
	culars. Peshanum do....	6,548 0 0	6,878 0 0	330 0 0	...
	Total Mailwarem in Grain Cottahs	17,041 17 2 $\frac{1}{2}$	16,218 5 4 $\frac{1}{2}$	...	823 11 6
	Price per Grain Cottah, Rupees...	2 12 4 $\frac{5}{8}$	2 11 0 $\frac{5}{8}$	...	0 1 4
	Beriz thereof, Rupees.....	47,294 0 2	43,658 4 2	...	3,635 12 0
Poropoo.	Extent of land cultivated.				
	1st Crop, Acres.....	2,792 0 0	2,791 0 0	...	1 0 0
	2nd do. do.....	1,149 0 0	840 0 0	...	309 0 0
	Total.....	3,941 0 0	3,631 0 0	...	310 0 0
	Parti- Carr, Acres....	1,328 0 0	1,104 0 0	...	224 0 0
	culars. Peshanum do....	2,613 0 0	2,527 0 0	...	86 0 0
	Beriz thereof, Rupees.....	11,288 5 2	10,705 10 11	...	582 10 3
Taram.	Extent of land cultivated.				
	1st Crop, Acres.....	2,710 0 0	3,113 0 0	403 0 0	...
	2nd do. do.....	727 0 0	748 0 0	21 0 0	...
	Total.....	3,437 0 0	3,861 0 0	424 0 0	...
	Total Beriz, Rupees.....	14,844 6 10	16,848 3 6	2,003 12 8	...
Punjab.	Extent of land cultivated.				
	1st Crop, Acres.....	1,47,222 0 0	1,58,884 0 0	11,662 0 0	...
	2nd do. do.....	73,188 0 0	68,026 0 0	...	5,162 0 0
	Total.....	2,20,410 0 0	2,26,910 0 0	6,500 0 0	...
	Total Beriz, Rupees.....	15,86,137 0 0	16,34,908 9 0	48,771 9 0	...
Bagayet.	Extent of land cultivated.				
	1st Crop, Acres.....	12,493 0 0	13,287 0 0	794 0 0	...
	2nd do. do.....	41,896 11 7	43,321 10 3	1,421 14 8	...
	Total.....	54,389 11 7	56,608 10 3	2,227 14 11	...
	Total Beriz, Rupees.....	1,41,896 11 7	1,43,321 10 3	1,421 14 8	...
Total land cultivated Wet, Dry, and Garden, 1st Crop, Acres.....		8,24,195 0 0	8,95,008 0 0	70,813 0 0	...
Total amount of Beriz, Rupees...		21,97,959 4 11	22,39,465 1 9	41,505 12 10	...

17. **MOTTAFYSUL.**—Although there was a decrease in cultivation of 18,241 Acres in Carr, owing to the failure of rain at the commencement of that season, yet there has been an increase on the whole of 6,926 Acres in cultivation, and Rupees 50,986-2-7 in Revenue over Fasli 1271, in consequence of the season for Peshanum having been favorable.

18. **POTTOM OR LAND PAYING A FAVORABLE ASSESSMENT FIXED IN GRAIN.**—The decrease of 540 Acres in cultivation including Carr and Peshanum, and Rupees 823-11-6 in Revenue under the head of Pottom, is chiefly owing to the deficiency of water in the Carr season in the wells, upon which a large extent of land in the Nanguneri Taluk is dependant for irrigation.

19. **POROPOO OR LANDS PAYING A FAVORABLE ASSESSMENT FIXED IN MONEY.**—There was also a decrease of 310 Acres in cultivation including Carr and Peshanum, and Rupees 582-10-3 in revenue under the head of Poropoo, which is attributable to certain lands having been carried to the head of Ayen consequent on the death of the holder.

20. **RYOTWAR.**—The increase of 424 Acres in cultivation, and Rupees 2,003-12-8 in revenue under this item, is ascribable to the generally favorable character of the season.

21. **TOTAL WET ACTUAL CULTIVATION.**—Thus the total increase in wet cultivation (first crop) and revenue (including assessment on second crop) under all the above heads amounts to Acres 11,662, and Rupees 48,771-9-0 respectively in contrast with the previous year, as will be seen from the foregoing Statement No. 4.

22. **DRY ACTUAL CULTIVATION.**—For causes shown in paragraph 6 of this report, there has been an increase of 58,257 Acres in cultivation, and Rupees 41,302-5-2 in revenue, under the head of Dry, as shown in the above Statement.

23. **GARDEN ACTUAL CULTIVATION.**—Under the head of Garden there has been an increase both in cultivation and revenue of Acres 794, and Rupees 1,421-14-8 respectively, which is owing to the causes explained in paragraph 6 of this report.

24. **WASTE CHARGED AND REMITTED.**—From the following Statement No. 5 it will be seen that the extent of land left waste during the year under report amounted in the aggregate to 8,53,031 Acres, and the assessment thereon to Rupees 3,02,699-10-11, being Acres 55,408 and Rupees 89,276-4-9 less than the previous year.

No. 5.

Items.		Fasli 1271.			Fasli 1272.			Increase.			Decrease.		
		Land.	Assessment.		Land.	Assessment.		Land.	Assessment.		Land.	Assessment.	
		Acres.	rs.	A. P.	Acres.	rs.	A. P.	Acres.	rs.	A. P.	Acres.	rs.	A. P.
Waste charged.	Nunjah.	2,52,056	1,00,706	1 3	3,31,459	2,63,380	6 3	79,403	64,174	5 0	...	...	...
	Bagayet.	...	...	...	...	...	...	...	...	...	...	...	...
Waste remitted.	Nunjah.	1,66,383	1,92,769	14 5	21,572	39,319	4 8	...	...	...	1,44,811	1,53,450	9 9
	Bagayet.	...	...	...	...	...	...	...	...	...	...	...	...
Total.....		4,18,439	3,91,975	15 8	3,53,031	3,02,699	10 11	...	...	...	65,408	89,276	4 9
Particulars	1st Crop.	4,14,654	...	...	3,47,031	...	...	...	...	...	67,573	...	...
	2nd do.	3,785	...	...	5,950	...	...	2,165	...	...	...	...	...

25. Those lands that were shown on inquiry to have been left uncultivated through the neglect of the Ryots, were charged with Teerwah. The waste thus charged amounts to 3,31,459 Acres, and Rs. 2,63,380-6-3, or Acres 79,403, and Rs. 64,174-5-0 in excess of the preceding year.

26. Assessment on 21,572 Acres, amounting to Rupees 39,319-4-8, were remitted under the Orders of Government, dated 10th March 1860, as the lands were left uncultivated from causes over which the Ryots had no control. Of the above sum, Rupees 861-13-7 is the Teerwah on lands damaged by the water from tanks, &c., that breached from the heavy rains; Rupees 3,774-11-8 is the assessment on lands left uncultivated in consequence of tanks which had once breached from heavy rains not having received a sufficient supply of water afterwards, and Rupees 10,028-11-0 is the Teerwah on lands submerged by an inundation caused by the heavy and long continued rains of last year in the Tenkarai Taluk, which extended over a distance of some miles, owing to there being no outlet to drain off the water.

27. This lake if once formed does not subside wholly for a long period, the ground being on a low level. For cutting a channel to drain off this water, the necessary measures have been adopted in communication with the late Acting District Engineer Captain Paxton. Of the remainder, or Rupees 24,651-0-5, Rupees 17,885-11-2 is the Teerwah on Nunjah lands left waste from want of water, principally in the Taluks of Sankernarcoil and Nanguneri, in the Carr season, and the remainder is the Teerwah on Punjab lands left uncultivated from want of timely rains. The total remission granted during the year falls short of that of the previous year by Rupees 1,53,450-9-9.

SETTLEMENT REPORT OF

TINNEVELLY.

Items.	Amount of Remission.					
	Fasli 1271.	Fasli 1272.	Increase.		Decrease.	
	2.	3.	4.		5.	
1	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
<i>Occasional.</i>						
1. Remission on account of drought.	1,795 5 1	1,347 6 8	...	...	417 14 5	...
2. Do. on Panyboodhy.	...	761 14 7	761 14 7	...	...	...
3. Do. on account of Zabibah Cowle.	2,048 3 1	1,075 2 7	...	...	973 0 6	...
4. Half Teerwah on high level Nunjah lands cultivated by means of water raised by manual labor.	9,839 1 11	11,764 7 6	1,925 5 7	...	...	...
<i>Remission on lands left waste in consequence of the bursting of tanks.</i>						
5. Do. on lands left waste from want of rain.	1,91,497 5 8	3,774 11 8	3,774 11 8	...	1,66,846 5 3	...
Do. on lands submerged by water.	1,272 8 9	10,928 11 0	8,756 2 3	...	...	...
Do. on lands damaged by floods	...	864 13 7	864 13 7	...	...	...
Total...	1,92,769 14 5	39,319 4 8	...	...	1,53,450 9 9	...
Total Occasional...	2,06,452 8 6	54,268 4 0	...	...	1,52,184 4 6	...
<i>Customary.</i>						
6. Ready money Inams	21,767 12 9	21,317 2 10	...	...	450 9 11	...
7. Maniems in grain... ..	5,021 12 6	5,130 14 7	99 2 1	...	...	...
8. Chaturbhagum, Panchama Hissa, &c., Reyayet.	41,624 4 2	46,507 14 1	4,883 9 11	...	...	...
9. Remission of 1/4th and half Teerwah on lands cultivated by Merassidars of Brahmin caste... ..	11,214 12 4	12,137 8 4	923 12 0	...	...	...
Do. of 1/4th Teerwah on Shrotriem lands	8,235 0 4	8,580 4 0	345 3 8	...	...	...
10. Arthamaniem or remission of a moiety of the full assessment... ..	11,419 13 6	12,425 0 5	1,005 2 11	...	...	...
Total...	99,283 7 7	1,06,078 12 3	6,795 4 8	...	...	...
Total Occasional and Customary...	3,05,736 0 1	1,60,347 0 3	...	...	1,45,388 15 10	...

Deductions from the Sundry Items of Revenue.						
12. Oodangadu or thorn trees	12 15 10	19 9 2	6 9 4	...	...	...
13. Topo.	2,837 1 6	3,430 14 7	593 13 1	...	...	...
14. Palmirahs.	20,831 10 5	22,701 5 2	1,869 10 9	...	...	...
15. Desacaval Jody, &c. on detached Inam lands... ..	0 8 0	0 8 0	...	...	...	...
16. Quit-rent.	45 5 9	33 7 11	...	...	11,13 10.	...
Total Miscellaneous Deductions from Sundry items of Revenue.	23,727 9 6	26,185 12 10	2,458 3 4	...	...	...
Particulars. { Occasional..	1,249 9 0	3,473 12 8	2,224 3 8	...	...	...
Customary...	22,478 0 6	22,712 0 2	233 15 8	...	...	...
Grand Total...	3,29,463 9 7	1,86,532 13 1	...	...	1,42,930 12 6	...
1. Occasional remissions, or those granted at the Jummabundy, with reference to the state of the season.	2,07,702 1 6	57,742 0 8	...	...	1,49,960 0 10	...
2. Fixed remissions.	1,13,024 8 1	1,19,146 1 3	6,121 9 2	...	...	...
3. Deductions for the payment of the village servants, &c.	8,737 0 0	9,644 11 2	807 11 2	...	...	...

127

28. PARTICULARS OF REMISSIONS.—From the foregoing Statement No. 6, it will be seen that the deductions made from the Beriz of Wet, Dry and Garden, as well as from Sundry Items, amounted to Rupees 1,86,532-13-1, or Rupees 1,42,930-12-6 less than the preceding year, which is accounted for as follows :—

	RS.	A.	P.
Decrease in the amount of remissions granted on account of the entire failure of Crops, Item No. 1, and on account of waste from want of water, &c., Item No. 5....	1,53,898	8	2
Decrease under the head of Progressive Cowle, Item No. 3, owing to the lands having paid a higher rate of assessment in Fasli 1272 than the previous year according to the terms of the Cowle...	973	0	6
Decrease in ready money Inams, Item No. 6, owing to a certain sum erroneously entered in Fasli 1271 under this head having been in the year under report transferred to the head of "Grain Inams," &c...	450	9	11
Decrease under the head of Quit-rent, Item No. 16...	11	13	10
Total Decrease...	1,55,831	0	5

Deduct

Increase under the head of Paitiboodthy, Item No. 2, owing to heavy and long continued rain...	761	14	7
Increase in deductions on account of Inams, &c., from the Beriz of other items, Nos. 4, 7, 8, 9, 10, 11 and 12, owing to the increase in cultivation and revenue consequent on the favorableness of the season...	9,177	13	6
Increase, being the amount of remission granted in consequence of the Ryots not having enjoyed the produce of the Tope and Palmirah trees standing within the water spread of the Lakes, referred to in paragraph 26 of this Report, including the amount deducted on account of Inams from the Beriz of tope trees newly brought to account during the year under report as productive...	2,463	7	10
Total Increase.	12,403	3	11

Net Decrease after deducting Increase..... 1,42,930 12 6

No. 7.

Sundry Items of Revenue, such as Tope, Taidbird, &c.

Items.	Fasli 1271.	Fasli 1272.	Comparison.
			Increase. Decrease.
	1	2	3 4.
	RS. A. P.	RS. A. P.	RS. A. P. RS. A. P.
Sundry Items...	1,68,493 10 4	1,61,559 5 5	 6,934 4 11

falls short by Rupees 6,934-4-11. The cause of this decrease is explained below :—

Decrease owing to the demand on account of Fish rent, Chayaroot rent, and Chank rent, which was entered under this head up to April of Fasli 1271, having been in the year under report carried to the head of Land Revenue Miscellaneous, agreeably to the orders of the Board of Revenue, contained in their Miscellaneous Circular of 19th June 1863, No. LXIX, Board No. 3,635	11,787	13	5
Decrease being the difference between the quit-rent hitherto paid by the occupants of houses in Panguvaly, &c. villages, when the Puttahs for the houses were made out in their names, and the land tax now paid by the proprietors, to whose names the Puttahs have been transferred during the year under report, agreeably to the orders of the Board of Revenue, dated 28th January 1863, No. 546...	709	7	10
Total Decrease...	12,497	5	3

Deduct

	RS.	A.	P.
Increase in tax on Topes and Palmirah trees, owing to new trees having been brought to account as productive during the year under report...	4,602	12	0
Increase in tax on Odangadu or thorn trees, owing to more trees having grown during the year under review...	800	11	4
Increase in other Items...	159	9	0

Total Increase 5,563 0 4

Net Decrease..... 6,934 4 11

30. EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS AS COTTON, SUGAR-CANE, &c.—
No. 8.

Faslis.	Cotton.			Indigo.			Sugar-cane.		
	Extent of cultivation.	Teerwah.		Extent of cultivation.	Teerwah.		Extent of cultivation.	Teerwah.	
1	2	3		4	5		6	7	
1271 ...	Acres.	RS. A. P.		Acres.	RS. A. P.		Acres.	RS. A. P.	
1272 ...	1,89,094 1,82,315 8 0	353 398 9 11	263 2,914 0 8	468 353 4 2	207 2,371 8 5				
Increase.	73,429	83,473 10 9	115	.....	.....	.....	.....	.....	
Decrease.	.....	.....	.....	30 5 9	56 542 8 3				

The foregoing Statement will show that there was a large increase both in the cultivation of Cotton and in the Revenue derived therefrom of Acres 73,429, and Rupees 83,473-10-9 respectively, over Fasli 1271. The Ryots being aware of the advantages resulting from the extension of Cotton

cultivation, which was fully explained to them by me, a much larger area was brought under cultivation during the year under report than was known before, but neither the yield nor the quality was equal to that of the crop of the last year, because the heavy rain which fell towards the end of 1862 prevented the removal of weeds and the free growth of the plants, and the subsequent rains which came at a time when the pods were opening caused the bolls to drop off. The price paid by the merchants for the first sort of Cotton during the year under report, ranged from Rupees 240 to 255 per candy, or Rupees 127 to 131 in excess of that of the previous year.

Fasli.	Candies.
1271.....	59,056
1272.....	54,233
Decrease	4,818

31. From the Statement given in the margin, it will be seen that there has been a decrease in the export of Cotton to the extent of Candies 4,818 during the past years, which is attributable to the Cotton grown in

Fasli 1272 not having been exported to any great extent during the Fasli year under reference. It is reported that the quantity which remained in the hands of the merchants at the close of the previous Fasli 1271, and old Cotton purchased in Fasli 1272, were exported during the year under report.

32. Notwithstanding an increase of 115 Acres in cultivation under the head of Indigo, there has been a small decrease of Rupees 30-5-9 in the revenue derived therefrom, which is owing to lands paying a lower rate of assessment, having been taken up for the cultivation of this product.

33. Under the head of Sugar-cane there has been a decrease of 56 Acres in cultivation, and Rupees 542-8-3 in Revenue, which is owing to the Ryots taking little interest in the cultivation of this product.

34. AN ABSTRACT STATEMENT SHOWING THE GENERAL RESULT OF LAND REVENUE SETTLEMENT IN COMPARISON WITH THE PRECEDING YEAR.—From the subjoined Statement No. 9, it will be observed that the total net Land Revenue Beriz of Fasli 1272, amounts to Rupees 29,35,544-4-7, and exceeds that of the previous year by Rupees 10,074-13-8.

No. 9.—Land Revenue.

Items.	Fasli 1271.		Fasli 1272.		Comparison.			
					Increase.		Decrease.	
1	2		3		4		5	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Land Revenue Beriz after deducting remission.....	21,28,965	5 4	25,67,191	5 0	1,38,225	15 8	.....	.....
2. Shrotriem.....	32,972	2 0	32,972	2 0	.....	.....	.....	.....
3. Jody on Inam Villages.....	1,197	0 8	1,197	0 8	.....	.....	.....	.....
4. Permanent Pesheush.....	3,08,047	3 11	3,08,047	3 11	.....	.....	.....	.....
5. Inam Commutation.....	85	8 4	.....	.....	.....	.....	85	8 4
6. Miscellaneous.....	2,768	13 11	25,761	11 0	22,995	13 1	.....	.....
7. Sayer or Extra Revenue...	1,51,433	4 9	.....	.....	.....	.....	1,51,433	4 9
8. Forest Revenue.....	.....	.....	371	14 0	371	14 0	.....	.....
Total Land Revenue...	29,25,469	6 11	29,35,544	4 7	10,074	13 8	.....	.....

35. The increase of Rupees 1,38,225-15-8, under Item No. 1, Land Revenue, is attributable to the favorable character of the season. The increase of Rupees 22,995-13-1, under the head of Miscellaneous, Item No. 6, is owing to the items which were entered under the head of Sayer or Extra Revenue in Fasli 1271 having been transferred to this head during the year under report, agreeably to the instructions of the Board in their Miscellaneous Circular No. LXIX, dated 19th June 1863. The increase of Rupees 371-14-0 under the head of Forest Revenue, Item No. 8, is the tax on valuable Timber trees brought to account under this head in conformity to the orders of the Board above quoted. The decrease of Rupees 85-4-8 under Item No. 5, Inam commutation, is owing to no Land tax having been redeemed during the year under reference, under the Freehold rules of 1859, while the decrease of Rupees 1,51,433-4-9 under the head of Sayer or Extra Revenue, is ascribable partly to the items, which were credited under this head in Fasli 1271, having been transferred to the credit of Land Revenue Miscellaneous, during the year under review, in pursuance to the instructions contained in the Board's Miscellaneous Circular, dated 19th June 1863, and chiefly to no Pearl Fishery having taken place during the year under report.

36. No. 10.—Demand of extra Sources of Revenue for Fasli 1272, compared with the previous year.

Items.	Fasli 1271.		Fasli 1272.		Comparison.			
					Increase.		Decrease.	
1	2		3		4		5	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Abkarry.....	48,500	0 0	48,500	0 0	.....	.....	.....	.....
2. Salt.....	5,55,809	9 9	5,55,809	15 9	.....	.....	21,585	10 0
3. Sea Customs.....	48,064	2 4	62,379	15 8	14,315	13 4	.....	.....
4. Sayer.....	69,476	2 0	73,659	8 11	4,183	6 11	.....	.....
5. Stamps.....	1,37,409	12 7	1,29,428	1 6	.....	.....	7,981	11 1
6. Income Tax.....	95,804	6 0	68,053	1 0	.....	.....	27,751	5 0
7. Moturpha arrears of former years.....	975	12 2	97	0 7	.....	.....	878	11 7
Total.....	9,77,625	12 10	9,37,927	11 5	.....	.....	39,698	1 5

EXTRA SOURCES OF REVENUE.—The total amount brought to account in the year under report under the head of Extra Revenue was Rupees 9,37,927-11-5, or Rupees 39,698-1-5 less than that of the previous year as shown in the above Statement. The cause of this decrease is explained below.

37. The decrease of Rupees 21,585-10-0 under the head of Salt, Item No. 2, has arisen to a great extent from the interruption to trade by the heavy rains. The decrease of Rupees 7,981-11-1, under Item No. 5, Stamp Revenue, is owing to the extraordinary sales in the previous year occasioned by the Statute of Limitation, which cause was not operating in the year under report. The decrease of Rupees 27,751-5-0, under the head of Income tax, is owing to the abolition of two per cent. Income tax under Act XVI of 1862. The sum of Rupees 97-0-7, entered under Item No. 7, is the amount of Moturpha collected on account of the arrears of former years. The increase of Rupees 14,315-13-4 under the head of Sea Customs, is chiefly owing to a larger importation of piece goods from Colombo, and to a larger exportation of Senna to London, while the increase of Rupees 4,183-6-11, under Item No. 4, Land Customs, is chiefly attributable to a larger importation of Arcanauts, Cocoanut oil, and Jaggery from Travancore, and partly to the Betelnut "Kalipaku" having been assessed according to the market value, agreeably to the orders of the Board of Revenue contained in their Standing Circular, dated 18th October 1862, No. 6,842.

38. No. 11.—Demand of Land and extra Sources of Revenue for Fasli 1272 compared with the previous Fasli.

Items.	Fasli 1271.		Fasli 1272.		Comparison.			
					Increase.		Decrease.	
1	2		3		4		5	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue...	29,25,469	6 11	29,35,544	4 7	10,074	13 8	.....	.....
Extra Sources of Revenue...	9,77,625	12 10	9,37,927	11 5	.....	.....	39,698	1 5
Total...	39,03,095	3 9	38,73,472	0 0	.....	.....	29,623	3 9

LAND AND Sundry SOURCES OF REVENUE.—The total revenue brought to account under the head of Land and Extra Sources of Revenue during the year under report, amounts to Rupees 38,73,472, or Rupees 29,623-3-9 less than that of the previous year, as will be seen from the foregoing Statement No. 11.

39. No. 12.—Demand, Collection and Balance of all sources of Current Revenue.

39.

26. 12. Demand, Collections, &c.

Items.	Demand of Fasli 1272.	Collections up to the end of the Fasli or 30th June 1863.	Balance.	Collections up to the end of July.	Balance.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue...	29,35,544 4 7	26,30,337 4 43	3,05,207 0 3	2,54,338 1 2	59,818 15 1
Abkarry	48,500 0 0	48,500 0 0	.....	.....	.....
Salt	5,55,809 15 9	5,55,809 15 9	.....	.....	.....
Sea Customs	62,379 15 8	62,379 15 8	.....	.....	.....
Sayer	73,659 8 11	73,659 8 11	.....	.....	.....
Stamps	1,29,428 1 6	1,29,428 1 6	.....	.....	.....
Income Tax	68,053 1 0	50,577 5 2	17,475 11 10	11,316 13 1	6,158 14 9
Moturpha arrears of former years.	97 0 7	97 0 7	.....	.....	.....
Total....	9,37,927 11 5	9,20,451 15 7	17,475 11 10	11,316 13 1	6,158 14 9
Grand Total...	38,73,472 0 0	5,50,789 3 11	3,22,682 12 1	2,65,704 14 3	56,977 13 10

DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—Of the balance of Rupees 50,818-15-1, entered under the head of Land Revenue in the foregoing Statement No. 12, Rupees 8,383-9-1, being the balance outstanding against certain Zemindars, having been since collected, there remains a balance of Rupees 42,435-6-0; deducting therefrom, Rupees 1,368 1-10, being the Teerwah on the lands in dispute between the Government and certain Zemindaries in this District, the balance remaining to be collected stands at Rupees 41,067-4-2, for the speedy realization of which, and the balance of Rupees 6,158-14-9 under the head of Income tax, the necessary steps have been taken.

40. No. 13.—Demand, Collection and Balance of arrears of former Faslis.

Items.	Arrears at the commencement of Fasli 1272.		Collections including remission up to the end of June 1863.		Balance.		Collections made in the month of July.		Balance.	
1	2		3		4		5		6	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue...	1,99,918	6 11	1,79,773	7 5	20,144	15 6	216	2 7	19,928	12 11
Moturpha.....	80	5 11	26	12 4	53	9 7	.....	.....	53	9 7
Income tax.....	36,471	13 3	36,471	13 3	.....	.....	.....	.....	.....	.....
Total...	36,552	3 2	36,498	9 7	53	9 7	.....	.....	53	9 7
Grand Total...	2,36,470	10 1	2,16,272	1 0	20,198	9 1	216	2 7	19,982	6 6

DEMAND, COLLECTION AND BALANCE OF ARREARS.—The balance of Rupees 19,982-6-6, set down in the foregoing Statement No. 13, is composed of the following Items, viz.,

	RS.	A. P.
Doubtful	14,722	3 1
Irrecoverable	1,932	0 11
Recoverable... ..	3,278	2 6

41. The first item of Rupees 14,722-3-1, which is more than three-fourths of the total amount of arrears, is the doubtful balance, being the assessment on certain lands in dispute between Government and Zemindary villages, and extends over a period of 20 years, in consequence of the disputes in question not having yet been settled. As the Demarcation operations are being carried on at present in this District, it is believed that most of the disputes will be settled as the operations proceed.

42. The second item of Rupees 1,932-0-11, being the irrecoverable balance, will now be recommended for remission. Of the recoverable balance of Rupees 3,278-2-6, Rupees 285-6-4 are arrears of longer standing than five years, and Rupees 2,992-12-2 are those of more recent standing, as will be seen from the separate Statement No. 13 in the packet. For the speedy collection of these arrears, stringent orders have been sent, and it is hoped that the same will be recovered soon.

43. RECOMMENDATION IN REGARD TO THE IRRECOVERABLE ARREARS FOR REMISSION.—The balance on account of arrears of Land Revenue and Miscellaneous, remaining unadjusted on the 31st July 1863, and amounting to Rupees 1,932-0-11, shown in Column II of the accompanying Statement No. 13, being made up of the following items, I have the honor to request that the sanction of Government may be obtained for writing off the same to "Profit and loss" in the accounts:—

PARTICULARS OF BALANCE.

	RS.	A.	P.
Value of excess quantity of grain erroneously added to seven years' average Mailwarem of the village of Armugamangalam in the Tenkarai Taluk, and which excess has hitherto been remitted under the sanction of Government.	203	12	0
Amount being the Teerwah charged on certain waste lands which were subsequently proved on inquiry to have been left uncultivated from want of water.	75	0	3
Amount being the Teerwah charged on certain lands which were subsequently proved on inquiry to have been ploughed, but not sown from want of water.	521	15	7
Amount being the Teerwah on certain lands erroneously brought to account in excess of the actual quantity...	12	15	7
Amount being the Teerwah erroneously charged on certain Nunjah and Punjab waste lands, on the ground that they formed portions of the fields already included in the Puttabis of other Ryots, as well as the amount, being the Teerwah erroneously charged on certain Punjab waste lands, on the ground that they formed portions of the fields on which Nunjah crops were raised and assessed ..	441	13	11
Amount of Royayet (customary deduction of revenue in favor of Mirasidars or Proprietors) erroneously carried to the credit of Government, instead of being continued to the heirs of the deceased Proprietors, as ought to have been...	185	8	11
Amount being the Teerwah originally charged on certain lands that suffered from failure of crops, in consequence of the loss sustained by the holder having fallen below the prescribed per centage in making the necessary calculations of the crops that perished, and that did not perish out of his holding, but now ordered to be remitted owing to the crops raised by the same Ryot subsequent to the Settlement having also perished, and the total amount of loss sustained by him during the year having in consequence exceeded the prescribed per centage...	20	8	0
Amount recommended to be remitted, being the Desacaval fee due by the Ryots of certain villages in the Tenkarai Taluk for Fasli 1271, the same having been ordered by the Board of Revenue in their Proceedings of the 12th August 1863, No. 5,026, to be discontinued...	275	12	1
Amount formerly brought to account, being a portion of the stipulated amount due by the Travancore Government for Fasli 1267, on account of the difference between the average Beriz of the land relinquished to, and acquired from Travancore, but now recommended to be remitted in consequence of a portion of the lands sanctioned to be transferred to Travancore not having been made over to them in the year in which the remaining lands were given up...	37	1	6
Amount being the 2nd crop assessment originally charged according to the custom of this District on certain lands taken up under Progressive Cowle in one of the villages received from Madura, but now ordered to be remitted according to the practice prevailing in that District.	4	2	10
Amount being the difference between the Teerwah erroneously charged on certain lands, with reference to the rate allowed for running water, and that subsequently ordered to be charged according to the rate prescribed for raising water by manual labor...	85	6	11
Amount being the difference between the Nunjah assessment erroneously charged on certain lands, and the Punjab Teerwah subsequently ordered to be levied.	14	14	2
Amount being the Teerwah on certain Inam lands erroneously brought to account instead of being deducted as usual...	14	13	8

SETTLEMENT REPORT OF

	RS.	A.	P.
Amount being the difference between the amount of arrears due by certain defaulters, and the amount for which the lands of the defaulters were purchased on behalf of Government at a nominal price agreeably to the orders of the Board of Revenue, contained in their Standing Circular of the 4th December 1862, No. 7,906, in consequence of the lands not having been bid for by any one when the same were put up to auction ...	25	0	2
Amount of Teerwah on certain lands due by certain individuals whose impoverished circumstances render them unable to pay... ..	39	7	7
Amount of Teerwah on certain lands due by certain individuals who are reported to have died... ..	6	11	9
Amount of Teerwah on certain lands due by certain individuals who are reported to have through poverty emigrated to Colombo and other places.	17	0	0
Total amount recommended for remission...	1,982	0	11
<i>Particulars.</i>	RS.	A.	P.
Land Revenue... ..	1,975	1	7
Miscellaneous... ..	6	15	4
	1,982	0	11

45. WASTAGE OF SALT.—From the accompanying Statement No. 22, it will be observed that the wastage of Salt that occurred in Fash 1272, amounts to Indian Maunds 17,628, Seers 3½, valued at Rupees 1,514-14-0, at Rupees 10-10-0 per garce, or Rupees 26,413-8-0 at a monopoly price of Rupees 180 per garce of 424 mercals, and I request that sanction may be granted for writing off the same in the accounts.

46. **EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF REVENUE.**—The Enclosure A to the accompanying Statement No. 13, shows the extent to which coercive process was employed in the collection of arrears of revenue. Both personal and real property, of the estimated value of Rupees 929-13-10, was sold by auction for Rupees 1,277-6-11. The sum which remained after deducting the arrears and interest payable on the same, as well as the charges attendant on the sequestration and sale of the property, has been ordered to be returned to the parties. No defaulter has been imprisoned up to the end of the Fasli under report.

47. CHARGES.—There has been a net increase of Rupees 26,918-13-7 under the head of Charges as shown in the margin, and in the accompanying Statement No. 14, the cause of which is explained below :—

Faslis.				Rs.	A.	P.
1971..	..	..	..	3,07,416	6	0
1972..	..	..	..	3,34,335	3	7
Increase..				26,918	13	7

	RS.	A.	P.
Increase partly owing to the sum paid to the Acting Sub-Collector, on account of his salary during the year under report having included payment of the arrears of salary for one month, and partly to the salary of the Deputy Collector, Mr. Underwood, having been debited to this head from November 1862, and also to the salary of the Deputy Collector, C. Ramiah, having been debited to this head from the 27th June to the end of October 1862...	5,320	15	0
Increase partly owing to the revision of the Establishment in certain Taluks during the year under report according to the new scale, and partly to the entertainment of the new Establishment for the Deputy Collector for general duties...	7,179	7	9
Increase under the head of Extra Charges, owing to the expenses incurred on account of the Establishment and Contingencies of the Pearl Bank Schooners, &c. having been debited to this head for 10 months during the year under report, while in the previous year it was debited to this head for only two months...	5,166	1	11

	RS.	A.	P.
Increase owing to the pay of the Establishment of the Revenue Settlement, Department having been disbursed for 12 months during the year under report, while in the previous year it was disbursed for only one month...	29,639	13	5
Increase owing to the pay of the Establishment of the Department of the Revenue Survey having been newly disbursed during the year under reference...	3,293	6	6
Increase in the charges incurred in the exportation of Salt by sea to Travancore...	3,619	12	1
Increase owing to the Salt compensation having been during the year under consideration debited to this head for the whole year, while in the preceding year it was debited to this head for only two months...	1,603	2	0
Increase owing to the revision of the Sea Custom Establishment according to the new scale...	2,199	10	7
Increase owing to the Commission to Stamp Vendors having been disbursed for 12 months during the year under report, while in the previous year it was disbursed for only seven months...	1,117	13	10
Increase in other items...	2,729	6	10
Total Increase...	61,869	9	9

Deduct

Decrease in the charges incurred in Fashi 1272, on account of Coodewarem to Salt Ryots, owing to the quantity of Salt manufactured during the year under review having been smaller than that manufactured in Fashi 1271...	21,869	0	0
Decrease owing to the amount of Stamp duty refunded during the year under report having been smaller than that of the previous year...	9,453	8	7
Decrease in other items...	3,628	3	7
Total Decrease...	...	...	34,950 12 2
Net Increase...	...	...	26,918 13 7

18. WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUK ACCOUNTS.—The Village and Taluk accounts are kept according to the new forms given in the Manual. During the Jumma-bundy tour of Fasli 1272, the accounts of several villages in each Taluk were examined by my Serishtadar and Vernacular Accountants, and were found correct.

49. A BRIEF REFERENCE TO THE REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—Five of the public servants acquired lands during the year under report, both by purchase and mortgage, and the lands have been registered in their names. The extent so acquired is shown in the subjoined Statement, as required in Clause 9, paragraph I of the Rules, on the subject of Uncovenanted Servants holding or acquiring landed property :—

ABSTRACT Statement showing the extent of land acquired by Public Servants in the District of Tinnevely in Fasti.
1879

Name of Officer.	Office and Department.	Land acquired.						Remarks
		Extent.			Assessment.			
		ac.	M	M.	RS.	A.	P.	
Subraya Mudaliar... ..	{ Vernacular Clerk on the Establishment of the Collector of Tinnevely... .. }	0	11	0	13	13	4	Mortgage
Kasinada Pillai.....	{ Do. do. do. }	0	9	2	15	6	4	do.
Virtheghiria Pillai.....	{ Do. on the Establishment of the Head Assistant Collector's office... .. }	32	10	2½	244	9	0	Purchase.
Kalaperan Pillai.....	{ Chowkidar in the Frontier chowkey at Aiwarcurichy... .. }	0	8	4	3	14	9	do.
Sangatalingam Pillai...	{ Sub-Magistrate of Coolasegarapatam Division... .. }	1	19	7½	57	5	7	do.
		35	17	0½	335	1	0	

50. REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—The subordinate Officers, European and Native, have conducted the duties of their several charges generally to my satisfaction. There is no Settlement Report from the Acting Sub-Collector, that gentleman having been absent on leave from the close of the Fasli under report.

51. AN ABSTRACT STATEMENT SHOWING THE TOTAL BERIZ OF THE DISTRICT FOR FASLI 1272 IN COMPARISON WITH THE BERIZ OF LAST FASLI, AND OF THE FIVE YEARS PRECEDING.—The total Revenue of the District for the year under report, as exhibited in Statement No. 12, in paragraph 39 of this Report, and in the subjoined Statement, amounts to Rupees 38,73,472. It falls short of that of the previous year by Rupees 29,623-3-9, and exceeds the average revenue of the previous five years by Rupees 2,78,448-6-11; and as we had no revenue from the Pearl Fishery in the year under report, and which had yielded large sums in the two previous years, the general result is very satisfactory.

Fasli.	Total amount of Beriz of the District.		
	Rs.	A.	P.
1267...	33,88,352	10	6
1268...	37,99,078	13	0
1269...	32,96,419	4	2
1270...	35,88,171	13	11
1271...	39,03,695	3	9
Total...	1,79,75,117	13	4
Average of five years...	35,95,028	9	1
Fasli 1272...	38,73,472	0	0
Increase over the previous five years' average.	2,78,448	6	11
Decrease below last Fasli 1271.	29,623	3	9

TENKASI, 31st August 1863.

(Signed) J. SILVER, Collector.

CONTENTS.

	Paras.
1. Stations at which the Settlement was made...	2
2. Variation in the number and tenure of Villages...	3 and 4
3. Introduction of Permanent Puttahs...	5
4. Season and sanitary state of the District	6 to 12
5. Vaccination...	13
6. Prices of Grain	14
7. Ryots' Holdings...	15
8. Actual Cultivation	16 to 23
9. Waste charged and remitted...	24 to 27
10. Particulars of Remissions	28
11. Particulars of Sundry Items...	29
12. Extent of land cultivated with special products, as Cotton, Sugar-cane, &c.	30 to 33
13. An Abstract Statement showing the general result of Land Revenue Settlement in comparison with the preceding year.	34 and 35
14. Extra Sources of Revenue	36 and 37
15. Demand of Land and Extra Sources of Revenue...	38
16. Demand, Collection and Balance of all Sources of Current Revenue...	39
17. Demand, Collection and Balance of arrears of former Fasli	40 to 42
18. Recommendation in regard to the irrecoverable arrears for Remission.	43 and 44
19. Wastage of Salt...	45
20. Extent to which coercive process was employed in the collection of Revenue.	46
21. Charges...	47
22. Working of new system of Village and Taluk accounts	48
23. A brief reference to the Register of lands acquired by Public Servants	49
24. Remarks on the conduct of the Subordinate Officers...	50
25. An Abstract Statement showing the total Beriz of the District for Fasli 1272, in comparison with the Beriz of last Fasli, and of the five years preceding...	51

(Signed) J. SILVER, Collector

SETTLEMENT REPORT

OF

COIMBATORE.

1. I have the honor to submit my report on the Settlement and Collection of the Revenue of this Collectorate for Fasli 1272 (1862-63), together with the prescribed Statements Nos. 1 to 14, with the exception of Nos. 2 and 8, which have been dispensed with, the former under orders of the Board of Revenue conveyed in paragraph 4 of their Miscellaneous Circular, No. LXIX, dated 19th June 1863, and the latter by the abolition of the Moturpha tax.

2. In consequence of the appointment of a second Deputy Collector for general duty to this District, it became necessary to make a redistribution of the Taluks with a view to provide a proper charge for him. This arrangement was carried out as directed in the Board's Proceedings of the 22nd July 1862, No. 4,765. The Taluks now belonging to the several Divisions are shown in the subjoined Memorandum:—

Divisions.	Taluks belonging to each Division.
Collector's Division	Coimbatore. Pollachy. Neilgherry.
Sub-Collector's Division.....	Dharapooram. Caroor, Oodamalapettai.
Head Assistant Collector's Division.....	Perindoray. Bowany.
Deputy Collector, Northern do.	Suttimungalum. Colligal.
Deputy Collector, Southern do.	Pulladum with the Magisterial charge of Pollachy.

3. The Settlement was commenced in January with Suttimungalum and Caroor, and completed on the 30th of June 1863 in Colligal.

4. I. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—The villages at which and the names of the Officers by whom the settlement was made and Puttahs distributed are shown in the annexed Memorandum :—

Names of Officers.	Taluks.	Places where settlement was made.	Places where Puttahs were given.
P. Grant, Esq., Collector.....	{ Coimbatore Pollachy..... Neilgherry..... Dharapoorum ...	{ Coimbatore Pollachy Ootacamund Dharapoorum and Konghiem	{ Coimbatore. Pollachy. Ootacamund. Dharapoorum and Konghiem.
J. C. St. Clair, Esq., Acting Sub-Collector.....	{ Caroor..... Oodamalapettah	{ Caroor and Chinna Dharapoorum..... Oodamalapettah.....	{ Caroor and Chinna Dharapoorum. Oodamalapettah.
C. G. Walker, Esq., Acting Head Assistant Collector.	{ Perindoray..... Bowany	{ Perindoray..... Bowany.....	{ Perindoray, Erode, Codoomcody, and Chennimalay. Bowany, Netinjepett, and Cawary-poorum.
P. Iyaloo Naidoo, Deputy Collector, Northern Division.	{ Suttimungalum Colligal	{ Suttimungalum Colligal.....	{ Suttimungalum Hassanoor, and Tallavady. Colligal.
Teroovengadacharry, Deputy Collector, Southern Division.	{ Pulladam.....	{ Pulladam and Cheyoor.	{ Palladam and Cheyoor.

5. II. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES WITH REMARKS ON THE NUMBER OF PUTTAHS THAT WERE NOT RENEWED.—The subjoined Memorandum exhibits the variations in the number of villages and hamlets in the year under review :—

Paragraphs 5 to 8.

Tenures.	Cultivated or deserted.	No. of Villages.				No. of Hamlets.				Total.			
		Fasli 1271.		Fasli 1272.		Fasli 1271.		Fasli 1272.		Fasli 1271.		Fasli 1272.	
		Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ryotwar.	{ Cultivated.....	1504	1503	1	2	4834	4834	...	...	6388	6387	1	2
	{ Deserted.....	30	31	2	1	...	...	...	...	30	31	2	1
Shrotriem and Jaghire....	{ Cultivated.....	16	16	...	...	11	11	...	...	21	21	...	...
	{ Deserted.....	...	...	...	...	...	...	...	...	...	...	...	...
Poliputs. ...	{ Cultivated.....	50	50	...	...	113	113	...	...	163	163	...	...
	{ Deserted.....	...	...	...	...	...	...	...	...	...	...	...	...
Total. ...	{ Cultivated.....	1564	1563	1	2	5003	5003	...	...	6572	6571	1	2
	{ Deserted.....	30	31	2	1	...	...	...	...	30	31	2	1
	Total...	1594	1594	3	3	5003	5003	...	...	6602	6602	3	3

6. In Suttimungalum Taluk two villages named Boodicooppay and Todayanoor, yielding a revenue of Annas 2-9 and Rupees 24-6-6 respectively, were abandoned in consequence of the unhealthy character of the localities. In Colligal Taluk one village called Oodoomootty, which remained under the head "Deserted" up to last year, has been reclaimed and brought under cultivation, the Revenue thereof amounts to Rupees 8-3-8. There were no changes in the ham-

Taluks.	Total number of Villages in Fasli 1271.	Total number of Villages in Fasli 1272.	Increase.	Decrease.
Neilgherry.....	14	16	2	...
Suttimungalum....	248	246	...	2

lets. It will appear from Statement No. 1 that the total number of Ryotwar villages belonging to the District remains the same as before, but on looking into the Talukwar particulars an increase of two villages in the Neilgherry Taluk, and a decrease of a similar number in Suttimungalum are observable. This is owing to the

transfer from the latter to the former of the villages of Arakodukombay and Kokodukombay as sanctioned in the Government Order of 26th May 1862, No. 1,162. In the tenure of Villages no change has taken place.

7. As directed in paragraph 5 of the Board's Miscellaneous Circular Order of 19th June 1863, No. LXIX, Board No. 3,635, the total number of Puttahs including those "Not renewed" has been entered for each Taluk in Statement No. 1. The particulars of the proportion of "renewed" and "not renewed" Puttahs for the entire District are given in a separate foot-note, of which the following is an abstract :—

Faslies.	Total No. of Puttahs for Land Revenue.	Puttahs not renewed.			Renewed or fresh Puttahs issued.	Per centage of Column 6 on Column 2.
		Puttahs which remained altogether unaltered.	Modified by additional entries.	Total.		
1	2	3	4	5	6	7
1271... ..	2,32,263	79,152	23,992	1,03,144	1,29,119	56
1272... ..	2,31,243	81,939	51,960	1,33,899	1,00,344	43
Increase...	1,080	2,787	27,968	30,755	...	...
Decrease...	...	...	...	...	28,775	13

8. The increase of 1,980 Puttahs shown in Column 2 of the above Memorandum is the result of extended cultivation, and the consequent issue of Puttahs to the cultivating Ryots. It will appear that considerable improvement has been effected in carrying out the system of noting down changes in the old Puttahs. The number of such Puttahs was 23,992 in Fasli 1271, whereas in the year under review it amounted to 51,960, or an increase of 27,968. Under the head of fresh Puttahs issued there is a decrease of 28,775, or 13 per cent below the number issued in the previous year. The cause of this satisfactory result has been the production by a large number of the Ryots of their old Puttahs in cases in which additional entries were required.

SETTLEMENT REPORT OF

III. SEASON AND SANITARY STATE OF THE DISTRICT, WITH THE BENEFITS OF VACCINATION AND THE EXTENT OF ITS OPERATIONS.—It is satisfactory to observe that after a succession of bad years, the season for the Fasli under report was on the whole favorable. The early rains were partial and light, and consequently the "Kar" cultivation, of which Cholgim forms a large proportion, was not good. The south-west monsoon was likewise deficient; but the north-east monsoon in September, October and November was abundant throughout the District, and many of the Ryots were enabled not only to cultivate their usual lands, but also to plough a considerable extent of Government waste. The crop both in dry and garden lands was good, and yielded an average return.

Paragraphs 9 to 15.

10. The rivers, Caverry, Ambravatty, Bowany, and Noyel, as also the rain-fed tanks and jungle streams received their usual supply of water. Wet cultivation was carried out to its full extent, and the out-turn was good.

11. The rain-fall from April 1862 to March 1863 is exhibited in the following Memorandum. The quantity entered for each month is the average fall in that month as reported previously in the monthly returns:—

Months.		Rain.	
		Inches.	Tenths.
1st half-year.	April 1862...	2	1½
	May "...	3	1½
	June "...	1	5½
	July "...	1	0½
	August "...	1	4½
	September "...	4	4
		13	6½
2nd half-year.	October 1862...	9	2½
	November "...	7	3½
	December "...	2	4½
	January 1863...	...	...
	February "...	...	...
	March "...	4	2½
		23	2½
Total of the whole year.		36	8½

The instructions given in paragraph 2 of the Board's Circular of the 19th June 1863, No. 3,635, in regard to the entry of the rain-fall for each half of the year have been duly attended to. It will be observed that the total quantity of rain for the whole year under report amounted to 36 inches, or 18 inches more than in Fasli 1271.

	RS.
Coimbatore..	128
Neilgherry..	17
Bowany..	103
Caroor..	206
Oodamalapettah..	466
Total..	920

12. The sanitary state of the District was on the whole healthy. In the five Taluks named in the margin, Cholera made its appearance, but the mortality was less than in the preceding year by 368.

COIMBATORE.

13. From the effects of previous bad seasons and from the failure of rain in many places in the early part of the year under report, the want of pasturage was much felt up to September 1862, the consequence was that Murrain prevailed among the cattle, 24,028 head of which are said to have died. The loss of so many head of cattle has more or less affected the agricultural stock of the country, and inquiries are now being instituted as directed in the Board's Miscellaneous Circular, No. LXVI of 12th August 1863, in regard to the symptoms of the cattle disease, and the remedies for it usually applied by the Ryots. A report on the subject shall be submitted to the Board on an early opportunity. The extension of the rule of allowing one-fifth of the whole extent of land in a Puttah to be held for pasture at one-fourth of the full Taram assessment, as proposed in the Board's Miscellaneous Circular of 5th idem, No. LXI, will, I think, prove a great boon to the agricultural population.

14. The extent of the operations of Vaccination is shown in the subjoined Memorandum, which has been deduced from the Returns furnished by the Medical Officers at Coimbatore, and the Neilgherries.

	Europeans.			Natives of all description.			Total.			Successful.	Unsuccessful.	Percentage of successful cases, on the total number.
	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.			
Fasli 1272.												
Neilgherries	106	29	135	504	316	820	610	345	955	930	25	
All other Taluks	...	...	...	10,157	8,987	19,144	10,157	8,987	19,144	17,212	1,932	
Total...	106	29	135	10,661	9,303	19,964	10,767	9,332	20,099	18,142	1,957	90
Fasli 1271..	97	55	152	9,846	8,959	18,805	9,943	9,014	18,957	17,303	1,654	91
Difference..	...	...	...	...	...	...	824	318	1,142	839	303	...

15. According to the Vaccinators' Statements their operations may be said to have progressed well. The number of children vaccinated amounted to 20,099, or 1,142 more than in Fasli 1271, and the ratio of successful cases to the total number vaccinated is 90 per cent. Repeated orders have been issued to the Tahsildars and village officials to render every assistance to the Vaccinators, and to urge on the people the necessity of having their children vaccinated. Small-pox appeared in a few places, but was not of a severe type.

16. IV. PRICES OF GRAIN, AND THE MEASURES ADOPTED TO ENSURE ACCURACY OF THESE RETURNS.—In accordance with the orders conveyed in paragraph 4 of the Board's Miscellaneous Circular, No. LXIX of 19th June 1863, the annual Statement No. 2 has been dispensed with.

Paragraphs 16 to 18.

prices of all other grains exhibit a decrease ranging from Rupees 1-3-9 to Rupees 50-11-0. This has been the result of the favorable character of the season during the north-east monsoon, and the consequent extension of cultivation, which produced an average out-turn of crop. The decrease would have been greater had it not been for the exportation of produce to other provinces. Formerly it was usual for this District to receive supplies of Paddy from Paulghaut, Collungode, and other places in Malabar. Such is not the case now; on the contrary large quantities of Paddy were lately exported to Malabar from this District. It is unnecessary to write at length on the combined circumstances which have tended to raise the current prices so much above the commutation rates. The measures adopted to ensure the correctness of the Price Returns, are the same as those explained in paragraph 23 of Mr. Thomas' report on the Jambundy of Fasli 1270, dated 29th October 1861, so that it is needless to dwell on the point.

18. The demand for Cotton for exportation to Madras and Bombay, for shipment to England, has in no wise abated. It is increasing steadily, and prices are now very high. The following Memorandum shows the average prices of this article for the whole District during the months of March, April, and May 1863 as compared with those of the preceding year :—

Another Memorandum exhibiting the average prices in the Taluk, of Coimbatore, Oodamala-pettah, and Caroor, where the Cotton trade is chiefly conducted, is also annexed :—

17. The Board will observe that the prices of Cholum and Varagoo show an increase of Rupees 19-13-8, and 24-1-2 respectively above the prices of the preceding year. This is attributable to the failure in many places, owing to the want of early rains, of the cultivation of the former description of grain, and to the limited extent of cultivation of the latter grain. The

19. V. RYOTS' HOLDINGS, WITH CAUSES FOR THE ABANDONMENT OR TAKING LANDS.—At the commencement of the year the Ryots' holdings amounted to 18,05,951 Acres of all descriptions

SETTLEMENT REPORT OF

of land, of which 22,172 Acres were given up, leaving 17,83,779 Acres in the occupation of the Ryots, to which 97,080 Acres were added from Government waste lands taken up during the year, making in all 18,80,859, assessed at Rupees 28,17,372. For particulars *vide* Enclosure B in Statement No. 3. The increase in the extent of land occupied amounts to 74,908 Acres, assessed at Rupees 67,826, the result of the favorable character of the season.

20. The following is an Abstract of the several descriptions of land given up:—

Items.	Dry.		Wet.		Garden.		Total.	
	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.
1. Given up on Razeenamah....	18,252	16,297	132	837	457	1,810	18,841	18,944
2. Do. by the death of holders.	542	388	14	52	...	...	556	440
3. Do. by the desertion of holders.....	2,075	1,651	6	49	8	24	2,089	1,724
Total.....	20,869	18,336	152	938	465	1,834	21,486	21,108
4. Taken up by roads, &c.	229	187	22	157	6	19	257	363
5. Deficiency in re-measurement.	277	182	5	44	1	2	283	228
6. Punjab and Garden transferred to Nunjah.....	101	106	...	...	23	86	124	192
7. Punjab transferred to Garden.	14	13	...	...	...	...	14	13
8. Nunjah transferred to Punjab.	...	...	4	18	...	...	4	18
9. Lands transferred to Inam....	4	4	...	...	...	...	4	4
Total.....	21,494	18,828	183	1,157	495	1,941	22,172	21,926

21. Item No. 1 constitutes lands relinquished on Razeenamah in consequence of the impoverishment of the soil, and its consequent unfitness for cultivation, and on account of the inability of the Ryots to occupy them. Those lands which belonged to parties who died without heirs or deserted, and which were consequently left waste, forms Nos. 2 and 3. Items Nos. 4 to 7 are of usual occurrence, and require no particular comment. In regard to the four acres of land transferred from "Wet" to "Dry" (Item No. 8), I beg to refer the Board to the correspondence noted in the margin. About eight years ago a certain Ryot in Pollachy Taluk constructed a small tank and Calingulah at an expense of 3,500 Rupees, but as this was done without his previously obtaining the permission of the Collector as required by the Rules, the land was charged with Nunjah assessment. The Ryot complained to me on the subject, and requested permission to hold the land on Punjab tax; the whole matter was laid before the Board, and with their sanction the land was re-classed as Punjab. Item No. 9 comprises the land which was allotted for the pay of a Toty in Collegal as sanctioned in the Government Order of 15th January 1863, No. 99, in lieu of the unproductive old Inam land given up by him.

From Collector to Board of Revenue, dated 28th November 1862, No. 250.
Board's Proceedings 5th December 1862, No. 7,935.

22. The particulars of the increase in the Ryots' holdings are given in the subjoined Memorandum:—

Items.	Dry.		Wet.		Garden.		Total.	
	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.
1	2	3	4	5	6	7	8	9
1. Waste land brought under cultivation.....	77,298	69,059	1,251	7,111	1,424	5,261	79,976	81,431
2. Porumboke, do.....	14,723	5,509	124	742	8	25	14,855	6,276
3. Excess found on re-measurement.....	2,035	944	67	252	1	1	2,103	1,197
4. Nunjah transferred to Punjab.....	4	2	...	...	...	...	4	2
5. Punjab transferred to Nunjah and Garden.....	...	...	101	596	14	41	115	637
6. Garden transferred to Nunjah.....	...	...	23	153	...	...	23	153
7. Transferred from Inam.....	...	...	4	16	...	...	4	16
8. Increase of Assessment.....	...	40	...	...	...	...	...	40
Total...	94,060	75,554	1,573	8,870	1,447	5,328	97,080	89,752

23. A large extent of Government waste and Porumboke lands, amounting to 94,831 Acres, and assessed at Rupees 87,707, was taken up for cultivation in consequence of the favorable character of the season, and they form Items Nos. 1 and 2. Item No. 3 is of usual occurrence, and requires no particular remark. For No. 4 see remark to No. 8 in the Abstract appended to paragraph 20 of this Report. Punjab and Garden lands, which have been converted into Garden, and wet cultivation from permanent sources of irrigation belonging to Government, and consequently transferred to their appropriate heads, constitute Nos. 5 and 6. Certain dry lands allotted for the pay of the village officials in Dharapuram and Oodamalapettah Taluks, were converted into wet cultivation from permanent sources of irrigation. Such portion of them as was sufficient to cover the pay of the servants who held them, has been retained as Inam, and the extra land carried to the credit of the Government assets, and Pattahs issued for them in the names of

the holders. This forms No. 7. Adverting to the 8th Item, I beg to remark that the increase of assessment of 40 Rupees is the result of the charge at 2 Annas per acre on the land allotted to the Todas' Munds on the Neilgherries under the orders of the Board of Revenue, dated 12th May 1863, No. 2,831. The total extent of land allotted to them amounts to 853 Acres; the survey assessment thereon was Rupees 66-4-0. The amount now charged at 2 Annas per acre, is Rupees 106-10-0, or 40 Rupees more; this has been entered as an increase.

24. VI. ACTUAL CULTIVATION.—The actual extent of cultivation amounts to 16,72,538 Acres, bearing an assessment of Rupees 26,47,142—*Vide* Enclosure B in Statement No. 3. The subjoined Abstract gives the particulars of each description of cultivation as compared with Fasli 1271:—

Items.	Fasli 1271.		Fasli 1272.		Increase.	
	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.
Dry.....	13,47,253	12,66,689	14,32,032	13,41,307	84,779	74,618
Wet.....	77,456	6,87,185	81,736	7,13,649	4,280	26,464
Garden.....	1,57,818	5,88,898	1,58,770	5,92,186	952	3,288
Total...	15,82,527	25,42,772	16,72,538	26,47,142	90,011	1,04,370

25. VII. WASTE CHARGED AND REMITTED WITH REASONS.—Waste lands of all descriptions charged this year amount to 2,00,773 Acres, assessed at Rupees 1,59,828 as exhibited in Enclosure B in Statement No. 3. A large portion of this embraces pasture lands held by Ryots as "Ain grass," (*i. e.*, one-fifth of the whole extent of land entered in a Puttah) on payment of one-fourth of the full Taram assessment according to the rules of the District. Some of the Ryots whose lands were laid waste in Fasli 1271, in consequence of the unfavorable character of the season, and for which remissions were granted that year, failed to bring them under cultivation in the year under review, so that they were necessarily charged for.

The extent of these several descriptions of land is shown in the following Abstract:—

Items.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.
1	2	3	4	5	6	7	8	9
Full rent.....	3,635	2,761	83,780	61,206	80,145	58,455	...	...
Wet.....	6	33	14	55	8	22	...	...
Garden.....	743	2,909	770	3,165	22	166	...	...
Total...	4,389	5,783	84,564	64,426	80,175	58,643	...	...
Ain Grass at 1/4th.....	1,19,895	96,353	1,15,365	92,229	...	...	4,530	4,124
Garden.....	872	3,277	844	3,173	...	...	28	104
Total...	1,20,767	99,630	1,16,209	95,402	...	...	4,558	4,228
Dry.....	1,23,530	99,104	1,99,145	1,53,435	75,615	51,331	...	...
Wet.....	6	33	14	55	8	22	...	...
Garden.....	1,020	6,276	1,614	6,333	...	62	...	...
Total...	1,25,156	1,05,413	2,00,773	1,59,828	75,617	54,415	...	...

26. The extent of waste land for which remissions were granted this year amounts to 7,548 Acres, bearing an assessment of Rupees 10,401, or 90,720 Acres less than the area which was remitted in Fasli 1271, as will be seen from the following Memorandum:—

Items.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.
1.	2.	3.	4.	5.	6.	7.	8.	9.
Dry.....	94,454	76,365	6,626	4,141	...	...	87,828	72,221
Wet.....	3,804	24,956	906	6,183	...	...	2,898	18,773
Garden.....	10	40	16	77	6	37	...	...
Total...	98,268	1,01,361	7,548	10,401	6	37	90,720	90,997
					Deduct Increase...		6	37
					Net Decrease ..		90,720	90,960

27. Last year a large extent of dry land was laid waste from circumstances beyond the control of the cultivators, and remissions were therefore granted thereon. This year a portion of the same was brought under cultivation, and carried to the head of Full rent; the rest was left waste, not from the unfavorable character of the season, but from the neglect of the Ryots, or other causes which did not justify the grant of remission, and was therefore charged for. Under these circumstances, it is that the large decrease of 87,828 Acres in the item "Dry waste remitted" exists. The extent of Nunjah waste remitted is likewise considerably less, against 3,804 Acres remitted in Fasli 1271, the accounts of the present year show only 906. This is due to a large portion of the land left waste last year, having been brought under cultivation and charged with full rent. Such lands as were left uncultivated this year from the want of water in tanks, or from other tangible causes were however remitted. The quantity of Garden waste remitted amounts to 16 Acres, assessed at 77 Rupees. The poverty of the owners, and the deficient supply of water in the wells was the cause of this land being left waste. The remission was, however, granted on condition that full assessment should be paid on the lands in Fasli 1273, or that they should be thrown up on Razeenamahs.

Paragraphs 28 to 34.

28. VIII. PARTICULARS OF REMISSIONS.—
The annexed Memorandum exhibits the particulars of remissions of all sorts:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Remission for failure of Nunjah produce...	3,814	592	...	3,222
2. Do. for failure of produce and short crop in Punjab lands...	1,11,029	...	...	1,11,029
3. Do. for deficiency of produce in Garden lands in Oodoomulpetta Taluk...	6,476	....	...	6,476
4. Remission on two crop lands cultivated with one crop...	26,277	37,576	1,299	...
5. Remission of 1/4th and 1/4th to Brahmins, &c....	545	515	...	...
6. Remission granted to a certain Ryot in satisfaction of the expense incurred by him in repairing a tank...	...	64	64	...
7. Reduction of Assessment... { Dry... .. Wet... .. Garden... ..	37,627 77,465 1,03,103	41,321 79,623 1,04,177	3,694 2,158 1,074	...
Total...	2,18,195	2,25,121	6,926	...
8. Cowle Remission... { Dry... .. Wet... .. Garden... ..	21,398 2,370 35	13,745 1,515 24	...	7,653 855 11
Total...	23,803	15,284	...	8,519
9. Remission of Assessment { Dry... .. on Ain-grass lands .. { Garden... ..	70,636 1,376	67,475 1,333	...	3,161 43
Total...	72,012	68,808	...	3,204
10. Remission on Gardens re-classed as Punjab 1st Class, but paying ordinary Punjab assessment, the maximum rate fixed to be collected eventually...	10,012	9,962	...	50
11. Remission on Gardens of which the assessment was reduced by 1/3rd now cultivated as Punjab, and paid for accordingly, the maximum rate to be paid eventually...	18,920	18,597	...	323
12. Nunjah cultivated with Punjab and Garden produce, and paid for as such...	30,691	27,907	...	2,784
Total...	5,31,774	4,04,456	...	1,27,318

29. The usual remission for failure of produce in wet lands shows a decrease of 3,222 Rupees below that of Fasli 1271. The small amount of 592 Rupees was remitted only in cases in which it was fully proved that the failure was attributable to the insufficiency of water in the tanks. The Board are aware that in consequence of the extremely adverse nature of the season in the preceding year, remissions were granted for failure of produce and short crop in Punjab and Garden lands to the considerable amount of 1,17,505 Rupees, but from the favorable nature of the season such was not the case in the year under report; and hence the large saving to Govern-

ment in Items Nos. 2 and 3. The remission granted on two crop Nunjah lands (Item No. 4) amounts to Rupees 37,576, or Rupees 1,299 in excess of the preceding year. This is owing to the fact that a portion of the land cultivated with superior produce in Fasli 1271 was cultivated with ordinary crop in the year under report, so that it became necessary to charge the land with one crop assessment as usual. The 5th Item (Rupees 545) requires no remark, it is the customary remission of one-fifth and one-eighth of the assessment to Brahmins and Mahomedans who cultivate their lands with their own stock.

30. Adverting to the 6th Item, I beg to refer the Board to the correspondence noted in the margin, from which it will appear that one Roostoomjee, a Parsee merchant of Coimbatore, was allowed to repair at his own cost the old tank known as "Ookolum," in the village of Balamputty, in Coimbatore Taluk, on condition that the amount spent by him on the work, on being ascertained by the Engineer's Department, should be adjusted from the assessment due by him to Government on the lands cultivated by him under the tank. According to the report furnished by the Assistant Engineer, Lieutenant Trail, on actual inspection and measurement, the Parsee's expenditure in Fasli 1272 amounted to Rupees 64. The assessment on the land cultivated by him was Rupees 367, of which Rupees 64 was deducted on account of his outlay, and shown in the accounts as a remission; the remaining sum of Rupees 303 being carried to the credit of Government.

31. The reduction of assessment on Dry, Wet, and Garden lands amounts to Rupees 2,25,121, or Rupees 6,926 above the preceding year. This increase arises, first, from the cultivation of certain waste lands affected by the reduction of assessment, the difference between the Survey and existing rates thereon amounting to Rupees 4,379; secondly, from the revision of assessment on the Burghers' lands on the Neilgherries, and on the Coconut topes at Kanataka-dooveo, in Pollachy Taluk, under the authority conveyed in the orders noted in the margin, the decrease resulting therefrom amounting to Rupees 2,036 and 259 respectively; and, thirdly, from the charge of appropriate Punjab assessment on dilapidated wells taken up by Ryots as sanctioned in the Government Order of 13th September 1862, No. 1,973; the difference in this instance between the original and present rates being Rupees 252. In paragraph 7 of the Board's Miscellaneous Circular, No. LII, dated 29th June 1863, the attention of the Collectors of certain Districts named is drawn to paragraph 20 of the Government Order of 30th April 1863, No. 744, regarding the exclusion from the accounts of the permanent reductions in the old Survey assessment; and the Board direct that the Collectors concerned will adopt the course therein pointed out in their accounts for Fasli 1272, and will notice the fact in their reports. This Order having been received too late to admit of the exclusion of the reductions being made in the Village accounts, which are the basis of the Taluk and Hoozoor accounts, the Survey assessment is still retained; but during the next Jamabundy, the permanent reductions will be struck off the accounts, and the Returns to be submitted to the Board for Fasli 1273, will be prepared with reference to the existing standard of assessment.

32. The decrease of Rupees 8,519 under the head of Cowle remission, is due to the increased charge of assessment under the Cowle terms on lands taken up in former years, and to the restriction in the grant of Cowles with reference to the Board's Circular of the 10th October 1859, No. 4,078.

33. Under the head of Remission of assessment on Ain grass lands, there is a decrease of Rupees 3,204; this results from the fact that certain lands held on pasturage terms have been cultivated and charged with full assessment. Items Nos. 10 and 11 require no particular comment. They consist of the difference between the ordinary Punjab rate, and the first class Punjab, and one-third Garden assessment on old Gardens, which were cultivated only with ordinary crops.

34. Item No. 12 exhibits the difference between the original Nunjah assessment, and the charge now made at Punjab and Garden rates on wet lands which were necessarily cultivated with Punjab and Garden produce from the want of water. The remission on this account amounts to Rupees 27,907, or Rupees 2,784 less than in the previous year.

35. IX. PARTICULARS OF SUNDRY ITEMS.—The Ryotwar Sundry items, which have heretofore been entered in Statement No. 4, are now transferred to No. 9. This Return of which a printed form was furnished by the Board of Revenue,

embraces the Ryotwar Sundry items, the Land Revenue Miscellaneous, and the Forest Revenue, and has been prepared with due regard to the instructions contained in paragraph 7 to 12 of the Board's Miscellaneous Circular of the 19th June 1863, No. 3,635. These three different heads are so much interwoven with each other, that under the present classification the items, which formerly formed the component parts of one particular head, have now been transferred to another, and consequently numerous nominal variations are observable under each head, as observed in paragraph 11 of the Board's Circular above quoted; but the real increase or decrease of revenue can only be ascertained by a comparison of the totals of the three heads, and I accordingly beg to subjoin an Abstract, in which is also shown separately the head "Sayer" which, though no longer in existence, should still be retained in the accounts of the year under report for the sake of comparison:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
1	2	3	4	5
	RS.	RS.	RS.	RS.
Sundry Items.....	1,18,182	83,035	...	35,147
Land Revenue Miscellaneous.....	...	31,530	31,530	...
Forest.....	...	98,145	98,145	...
Sayer including Refunds of Charges, &c., exclusive of interest on Abkarry Revenue.....	1,20,120	...	...	1,20,120
Total.....	2,38,302	2,12,710	1,29,675	1,55,267
			Deduct Increase...	1,29,675
			Net Decrease...	25,592

36. The net decrease above shown arises chiefly from the abolition of the Poll tax on cattle (Rupees 10,719) under the orders conveyed in the Board's Proceedings of the 25th July 1862, No. 4,863, and from a quantity of lands held on "Paravoopilloovary" or grazing tenure having been cultivated and carried to its appropriate head; as well as from the diminished sales of timber in the Anamalay forests, and from the restoration to the Taluaries of their Inam lands, under the sanction of Government, dated 25th February 1862, No. 319. With a view to put the Board in possession of the particulars of the component items under each principal head, as entered in the past and present years' accounts with their fluctuations, I beg to add the following Memorandum:—

Fasli 1271.									
Items.	Ryotwar Sun- dry Items.		Sayer.		Interest and Refunds of charges, &c.		Total.		
	2		3		4		5		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1 Revenue derived from Hill rents	434	2 0	...	...	...	...	434	2 0	
2 Jody on Sundry Inams ...	17,084	14 4	...	...	...	...	17,084	14 4	
3 Quit-rent on Bungalows and Gardens ...	4,745	6 3	...	...	...	...	4,745	6 3	
4 Quit-rent Commutation ...	792	10 0	...	...	...	...	792	10 0	
5 Produce of Fisheries ...	83	8 0	538	7 5	...	...	671	15 5	
6 Rent on Palmira trees ...	4,509	15 4	7,603	1 2	...	...	12,113	0 6	
7 Rent on Fruit trees ...	319	6 3	1,559	15 0	...	...	1,879	5 3	
8 Additional tax on Inam lands granted to Village officers ...	103	1 4	...	...	...	...	103	1 4	
9 Paravooilloovary or Grazing tax ...	76,063	12 10	...	...	...	...	76,063	12 10	
10 Poll tax on cattle ...	10,718	15 9	...	...	...	...	10,718	15 9	
11 Land cultivated, but not included in the Jamabundy ...	1,147	7 10	6,529	2 11	...	...	6,676	10 9	
12 Concealed cultivation ...	731	6 11	...	...	...	...	731	6 11	
13 Cultivation of lands belonging to Pagodas where there is no worship ...	7	2 6	97	2 10	...	...	104	5 4	
14 Revenue from reverted Inams ...	214	9	18	10 0	...	...	21	8 9	
15 Collections from Village Service Inams for offices temporarily vacant ...	1,021	3 5	1,239	7 9	...	...	2,260	11 2	
16 Revenue from sequestered Inams ...	40	8 6	92	11 10	...	...	133	4 4	
17 Interest on arrears of Land Reve- nue ...	3	3 9	...	...	69	11 1	72	14 10	
18 Commission on sale of distrained property attached for arrears of Land Revenue ...	...	...	15	2 11	...	...	15	2 11	
19 Commission on private estates under Cirkar management ...	...	...	...	...	...	...	...	...	
20 Revenue fines ...	258	2 0	1,798	4 6	...	...	2,056	6 6	
21 Savings and Refunds ...	103	7 1	...	...	297	7 2	400	14 3	
22 Excess collections over the de- mand ...	3	2 8	...	...	...	...	3	2 8	
23 Recoveries on account of batta to Peons employed in serving Revenue process ...	7	11 0	31	9 0	...	...	39	4 0	
24 Sale proceeds of Tigers' skins ...	...	...	95	13 0	...	...	95	13 0	
25 Do. of old stones found in old Forts ...	...	...	...	...	...	...	...	...	
26 Do. of Elephant bones ...	...	...	...	...	...	...	...	...	
27 Forest Revenue ...	...	...	1,00,750	5 5	...	...	1,00,750	5 5	
28 Fees for preparing plans for pro- perties on the Neilgherries ...	...	...	41	8 0	...	...	41	8 0	
29 Sale of old records ...	...	...	250	0 5	...	...	250	0 5	
30 Rent recovered from certain Washermen for land occupied by them on the Neilgherry Hills ...	...	...	41	4 0	...	...	41	4 0	
Total.....	1,18,182	2 6	1,19,752	10 2	367	2 3	2,38,301	14 1	

Fasli 1272.										Comparison between Columns 5 and 9.								
Ryotwar Sun- dry Items.			Land Reve- nue Miscel- laneous.			Forest.			Total.			Increase.		Decrease.				
6			7			8			9			10		11				
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	434	2	0	
17,084	11	7	...	...	...	...	...	...	17,084	11	7	...	...	...	0	2	9	
...	...	...	4,754	13	6	...	...	...	4,754	13	6	...	9	7	3	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	792	10	0	
...	...	...	667	12	5	...	...	...	667	12	5	...	...	...	4	3	0	
...	...	...	12,590	9	11	...	...	...	12,590	9	11	...	477	9	5	...	...	...
...	...	...	1,820	4	5	...	...	...	1,820	4	5	...	...	...	59	0	10	
93	0	7	...	...	...	...	...	...	93	0	7	...	...	...	10	0	9	
65,856	11	7	...	...	...	...	...	...	65,856	11	7	...	...	...	10,207	1	3	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,718	15	9	
...	...	...	6,824	12	4	...	...	...	6,824	12	4	...	148	1	7	...	...	...
...	...	...	278	11	10	...	...	...	278	11	10	...	...	...	452	11	1	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	65	15	4	...	...	...	65	15	4	...	...	...	38	6	0	
...	...	...	25	3	0	...	...	...	25	3	0	...	310	3	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	207	8	7	...	...	...	207	8	7	...	...	...	2,053	2	7	
...	...	...	569	14	9	...	...	...	569	14	9	...	436	10	5	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	24	13	1	...	...	...	24	13	1	...	...	...	48	1	9	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	2	8	0	...	...	...	2	8	0	...	...	...	12	10	11	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	245	4	3	...	...	...	245	4	3	...	245	4	3	...	...	...
...	...	...	3,160	1	2	...	...	...	3,160	1	2	...	1,103	10	8	...	...	...
...	...	...	110	7	4	...	...	...	110	7	4	...	...	...	290	6	11	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	4	11	0	...	...	...	4	11	0	...	1	8	4	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	36	15	0	...	...	...	36	15	0	...	...	...	2	5	0	
...	...	...	109	0	0	...	...	...	109	0	0	...	13	3	0	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	24	7	6	...	...	...	24	7	6	...	24	7	6	...	...	...
...	...	...	6	4	0	...	...	...	6	4	0	...	6	4	0	...	...	...
...	...	...	...	...	...	98,144	15	4	98,144	15	4	...	...	...	2,605	6	1	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	41	8	0	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250	0	5	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	41	4	0	
83,034	7	9	31,530	1	5	98,144	15	4	2,12,709	8	6	2,469	12	8	28,062	3	1	
Deduct Increase...															2,469	12	8	
Net Decrease...															25,592	6	5	

37. The fluctuations observable in Nos. 2, 3, 5, 8, 11, 13, 14, 17, 18, 22, 23, 24, 25, and 26 in the above Memorandum are very slight, and therefore require no remarks. The system which prevailed in the Koondah villages on the Neilgherries, of collecting the revenue with reference to the number of fields locally termed "Kottoocaudoo" and "Yercaudoo," has been superseded by the survey which was lately made by the Taluk officials under my orders. The lands occupied by the Ryots in those villages are now assessed with reference to the measurement of each holding, and the revenue derived on this principle, as well as the extent of land, is included under appropriate heads in "Ryotwar" proper; hence the decrease of Rupees 434-2-0 in Item No. 1. The payments made by landed proprietors in redemption of assessment on their properties are now carried to the head "Public debt" under recent orders, for the purpose of being invested in the 4 per cent. loan, and consequently there is a decrease of Rupees 792-10-0 in Item No. 4. The rent on Palmira trees (Item No. 6) exhibits an increase of Rupees 477-9-5, which is owing to young trees on waste and Porumboke lands having become productive, and been charged with their appropriate tax. The decrease of Rupees 59-0-10 in Item No. 7 is caused by the fact that some of the trees, which became unproductive, have been struck off the accounts. The decrease in Items Nos. 9 and 10 has been already explained in the preceding paragraph. The decrease of 452-11-1 in Item No. 12 is accounted for by the small extent of concealed cultivation brought to light in the year under report. The Inam lands allotted for the pay of Taliares or Village watchers, which were temporarily resumed under the orders of Government, dated 30th May 1860, No. 672, paragraph 15, in consequence of the then contemplated ready money payments, have since been restored to them

under the orders noted in the margin; and the Government Order, dated 25th February 1862, No. 319, decrease of Rupees 2,053-2-7 in Item No. 15 has thereby been caused. Some of the sequestered Inams which remained waste in Fasli 1271, were brought under cultivation in the

year under report, and hence the increase of Rupees 436-10-5 in Item No. 16. In Fasli 1271 the Polliput of Andiputty was brought under the management of the Court of Wards, and the commission due thereon for that year was recovered in the year under review; Item No. 19, therefore, shows an increase of Rupees 245-4-3. The increase of Rupees 1,103-10-8 in the item "Revenue fines" (No. 20) arises chiefly from the fines recovered by the Revenue Survey and Settlement Departments having been credited to this head. The non-vacancy of offices to the same extent as in the preceding year is the cause of the decrease of Rupees 290-6-11

in Item No. 21. The decrease of Rupees

* Item No. 27.

2,605-6-1* is chiefly owing to the comparatively

diminished sales of timber in the Aniamalay

forest. The fees recovered for plans prepared for properties on the Neilgherries were formerly

carried to the credit of Government. Such is not the case now; the cost of survey and demarcation is held in deposit for the adjustment of the pay of the Survey establishment advanced from Government funds, and hence the decrease of Rupees 41-8-0 in Item No. 28. The sales of old Records are now carried to the head XV Miscellaneous, and consequently the decrease of Rupees 250-0-5 is observable in Item No. 29. Adverting to Item No. 30, I beg to state that certain washermen occupied a quantity of land belonging to General Cleveland at Ootacamund, and paid a rent to Government on it on certain conditions. Half of the amount so recovered was paid to the above gentleman, and the other half carried to the credit of Government; but this transaction has ceased as the washermen have since purchased the land from General Cleveland, and are paying the prescribed quit-rent to Government.

38. In the printed form furnished by the Board, the item "Grazing tax" is intended to be shown under "Miscellaneous," but as this item, which is denominated in this District as "Paravoopilloovary" tax is included in the Ryots' Puttahs, and collected as a portion of their Puttah demand, it is shown as a component part of "Sundry Items" in Statement No. 9 (see particulars of other items), as ordered in Clause 1, paragraph 9 of the Board's Miscellaneous Circular of 19th June 1863, No. 3,635. The same reason is applicable to the entry under that head of the additional tax on Inam lands granted to Village Officers, *i. e.*, the difference between the Punjab assessment and the Nunjah rate on dry lands, which have since been brought under wet cultivation by the supply of water from Government sources of irrigation.

39. The information required to show the amount of Jodi on the several descriptions of Inams, viz., Personal, Service, Dasbundam, is not complete, and the amount of the Jodi is therefore entered in the aggregate. The necessary particulars will be procured during the next Jamabundy, and exhibited in the Return for Fasli 1273.

40. The Revenue fines (Item No. 44, under Miscellaneous) include the fines imposed under Regulation IX of 1822, as directed in paragraph 9 of the Board's Circular above quoted, Clause 4.

41. As enjoined in paragraph 11 of the Board's instructions, the receipts for the previous year, which are entered for comparison, are shown under the same arrangement as that followed in that year, so that due agreement may be preserved between the figures for last Fasli as entered in that year's Returns, and in those of Fasli 1272, and full explanation is furnished in a Remark column opposite to each item regarding the real or nominal fluctuations; a separate paper is also attached to the Statement, explaining the nature and principle of the collections made under each item as directed in paragraph 12.

42. X. EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS, AS SUGAR-CANE, INDIGO, AND COTTON.—The annexed Memorandum shows the extent of land cultivated with special products :—

Species of Cultivation.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.	No. of Acres.	Survey Assessment.
1	2	3	4	5	6	7	8	9
Sugar-cane...	Dry.....	81	105	83	65	2	...	40
	Wet.....	1,709	11,223	1,299	10,440	...	410	783
	Garden....	152	404	214	604	62	150	...
	Total..	1,942	11,782	1,596	11,109	...	346	673
Cotton.....	Dry.....	87,627	85,055	1,28,639	1,46,288	41,012	61,233	...
	Wet.....	59	320	298	1,500	239	1,180	...
	Garden....	1,224	3,253	3,747	9,681	2,523	6,428	...
	Total...	88,910	88,628	1,32,684	1,57,469	43,774	68,841	...
Indigo.....	...	...	...	...	...	...	...	...
Total...	90,852	1,00,410	1,34,280	1,68,578	43,428	68,168	...	...

43. In Fasli 1271, 328 Acres over and above the usual quantity were cultivated with Sugar-cane. The lands so cultivated do not appear to have been suited to this species of crop, they therefore reverted to wet cultivation, and hence the decrease of 346 Acres.

44. The cultivation of Cotton has extended considerably, the increase being 43,774 Acres, assessed at Rupees 68,841. The great demand for Cotton, and the high prices obtained for it, have stimulated the cultivation. The supply of Foreign seed received from the Board of Revenue from time to time was duly distributed to the Ryots, and its cultivation was carefully tried, but

the experiment failed in many instances, as already reported in my letter noted in the margin. The cultivation of indigenous Cotton is progressing

Dated 25th March 1863, No. 52.

rapidly, and the Ryots are fully alive to the large profits to be had in the sale of Cotton. With a view to improve the quality of the native Cotton, the indulgence (to hold the land free of assessment for a certain number of years) sanctioned in His Excellency the Governor's Minute, communicated in the Board's Proceedings of 1st November 1861, No. 5,995, was duly made known to the chief Cotton cultivators, and permission was given to 11 Ryots to cultivate about 190 Acres of land, with a Cotton crop on the terms laid down by His Excellency with regard to the choice of seed. The result is not yet fully known. A special report will be submitted as soon as the necessary information is obtained.

45. As previously reported, Indigo is not cultivated in this District.

46. The cultivation of Coffee on the slopes of the Neilgherry Hills is steadily increasing. Tracts of land have been and are being acquired by European settlers and Natives for the growth of this product. The result of the operations of the new rules will be noticed in its proper place.

47. XI. ABSTRACT STATEMENT SHOWING THE GENERAL RESULT OF LAND REVENUE SETTLEMENT IN COMPARISON WITH THE PRECEDING YEAR, AND ALSO THE RESULT OF THE REVISION OF ASSESSMENT.—The general result of the Land Revenue Settlement for Fasli 1272, in comparison with that of 1271, is given in the annexed Memorandum :—

Items.	Fasli 1271.			Fasli 1272.			Increase.			Decrease.		
	No. of Acres.	Survey Assessment.	Amount of settlement after deducting remissions.	No. of Acres.	Survey Assessment.	Amount of settlement after deducting remissions.	No. of Acres.	Survey Assessment.	Amount of settlement.	No. of Acres.	Survey Assessment.	Amount of settlement.
1	2	3	4	5	6	7	8	9	10	11	12	13
Dry.....	14,70,783	13,65,793	11,15,251	16,31,177	14,94,742	13,62,367	1,60,394	1,28,949	2,47,116	...	...	...
Wet.....	77,402	6,87,218	5,36,718	81,750	7,13,704	5,66,592	4,288	26,486	29,844	...	...	...
Garden.....	1,59,438	5,55,174	4,65,239	1,60,384	5,98,525	4,74,457	946	3,351	9,168	...	...	...
Total...	17,07,683	26,48,185	21,17,288	18,73,311	28,06,971	24,03,416	1,65,628	1,58,786	2,86,128	...	...	35,147
Deduct 1st and 4th remissions, &c.....			546			546			...			...
Net Revenue.....			21,16,742			24,02,870			2,86,128			...
Ryotwar Sundry Items.....			1,18,182			83,035			...			...
Land Revenue Miscellaneous.....			...			31,530			31,530			...
Total...			22,34,924			25,17,435			2,82,511			...
Shrotriam, Jodigay, &c.....			683			683			...			...
Poliput Peishensh.....			27,691			27,691			...			...
Total.....			22,63,298			25,45,809			2,82,511			...

48. It is gratifying to observe that in Land Revenue proper there is the large increase of Rupees 2,86,128. This has been caused by the favorable character of the season, and the consequent extension of cultivation, as well as by the lands on which remissions were granted last year for failure of produce and short crop having been charged with their appropriate full assessment. The decrease of Rupees 35,147 under the head of "Sundry Items," and the increase of Rupees 31,530 under "Land Revenue Miscellaneous," are merely nominal variations, in consequence

* Ryotwar Sundry Items.
Land Revenue Miscellaneous.
Sayer or Forest Revenue.

Faslis.	Rs.
1262.....	23,42,102
1263.....	23,33,602
1264.....	22,29,637
1265.....	21,95,200
1266.....	22,34,823
1267.....	22,40,481
1268.....	21,95,834
1269.....	21,49,464
1270.....	23,31,972
1271.....	22,53,293
Total.....	2,31,16,403
Average.....	23,11,640
Fasli 1272.....	25,45,809
Increase.....	2,34,169

To Board 20th January 1853, No. 9, paragraph 4.
Do. 23rd November 1853, No. 95, paragraph 2.
Do. 16th March 1854, No. 26, paragraph 3.
Do. 20th July 1859, No. 135.
Do. Jamabundy Report for Fasli 1269, dated 16th October 1860, No. 190, paragraph 71.
Do. do. for Fasli 1270, dated 29th October 1861, No. 225, paragraph 78.
Do. do. do. for Fasli 1271, dated 31st October 1862, No.—, paragraph 69.

1st. The modification of assessment on the Burghers' lands on the Neilgherries by the reduction of the number of classes, and the simplification of the rates as sanctioned in the Government Order of 22nd September 1862, No. 2,060.

2nd. The reduction of assessment on old waste Garden lands in which ruined wells existed. These lands have been charged with their appropriate Punjab assessment, as sanctioned in the Government Order of 13th September 1862, No. 1,973.

3rd. The reduction of assessment on the Coconut topes at Kanattoocadoovoo in Pollachy Taluk, as sanctioned in the Board's Proceedings of the 26th March 1863, No. 1,800.

50. In regard to the first case, I beg to report that the Hill tribes on the Neilgherries formerly held Puttahs for certain quantities of land, which they cultivated one year in one place, and next year in some other locality, on the shifting principle. The inconveniences which followed were considerable, especially when Europeans began to take up land, as it often happened that the lands applied for had been cultivated in former years, and the Burghers were sure to claim them, although years might have elapsed since such had been the case; still so long as the shifting system was permitted, difficulties arose. This system was put a stop to in the year under report. The number of the rates of assessment was reduced from fifteen to five, and to compensate the Hill tribes for the abolition of the shifting system, a reduction of nearly 25 per cent, on the demand was allowed, and yet the result has been a permanent increase in the revenue of the Burghers' holdings of more than 2,500 Rupees, with the prospect of a further annual increase. This result is owing to the present occupation by the Burghers on Puttah of a larger extent of land than they usually held. The details of the modification and simplification of the rates of assessment on their lands, will form the subject of a special report as soon as the necessary information, which is daily expected, has been received from the Tahsildar.

of the new classification of items under each of those heads as directed in the Board's Miscellaneous Circular of the 19th June 1863, No. 3,635. The real net increase in the aggregate of the several items noted in the margin,* each of which is immediately connected with the other, has been fully explained in paragraphs 35 to 40 of this Report, so that no further remark is required here. The Jodi on Shrotriem villages, and the Peisheush on Polliputs remain the same as in last year. On the whole, the Land Revenue of Fasli 1272 is in advance of the preceding Fasli by Rupees 2,82,511; a comparison of this Revenue with the average Bariz of the previous ten years shows an increase of Rupees 2,34,169.

49. The result of the revision of assessment made in my predecessor's time, has been so fully explained in the previous correspondence noted in the margin, that I need hardly enter into any details relating to it. The only cases then on which I have to report are those in which the revision was made in the year under report. They are—

51. Adverting to the second item, I have to observe that under the permission granted in the Government Order of 13th September 1863, No. 1,973, 283 Acres of waste Garden lands with ruined wells have been brought under cultivation. The greater portion of this land was taken up by the former owners of the wells or their representatives; it was only in a few cases in which they were not forthcoming, or were not inclined to take up the lands, that other parties were allowed to occupy them. The original Garden assessment on the above 283 Acres was Rupees 904. Deducting therefrom the reduction made in the general revision of Garden tax in my predecessor's time, the net assessment was Rupees 629. The demand on the land according to the appropriate Punjab assessment now charged is Rupees 367, or Rupees 253 less than the previous assessment. The loss is nominal. The actual result is a gain of Rupees 367 to Government of permanent revenue. Had it not been for the order of Government, this land would have remained uncultivated for years. There is still a large extent of old waste Garden lands, a great portion of which I expect will be taken up this year.

52. The circumstances connected with the Coconut topes at Kanattoocadoovoo have been so fully laid before the Board of Revenue in my letter of the 28th February last, No. 41 A, that it is needless for me to recapitulate them. The result of the reduction of assessment on these topes is a loss of Rupees 259 to Government; but the condition of the Ryots has been improved, and the village is now likely to recover from the state of poverty to which it had been reduced. The extent of tope lands occupied at Kanattoocadoovoo is 41 Acres, the original assessment thereon was Rupees 414. The charge now made at 5 Rupees per Cawny, or 3-12-6 per Acre, as sanctioned by the Board in their Order of 26th March 1863, No. 1,800, is Rupees 155.

53. XII. SUNDRY SOURCES OF REVENUE.—The revenue derived from Sundry Sources, amounts to Rupees 2,92,692, or Rupees 44,177 less than the demand of the previous year, as particularized in the annexed table:—

Paragraphs 53 and 54.

Items.	Fasli 1271.	Fasli 1272.	Comparison.	
			Increase.	Decrease.
Abkarry ... { Abkarry rent.....	1,68,962	1,69,925	963	...
{ Miscellaneous.....	65	627	562	...
	1,69,027	1,70,552	1,525	...
Mofurpah... Miscellaneous.....	52	...	...	52
Income Tax. { Income Tax.....	68,088	45,165	...	22,923
{ Miscellaneous.....	132	...	...	132
	68,220	45,165	...	23,055
Stamps ... { Sale of Stamps.....	91,640	72,388	...	19,252
{ Miscellaneous.....	7,850	4,507	...	3,343
	99,490	76,895	...	22,595
Grand Total.....	3,36,789	2,92,612	...	44,177

To Board 3rd July 1861, No. 142.
Board's Proceedings, 22nd July 1861, No. 3,904.

54. The Board are aware from the correspondence noted in the margin, that the demand of the Wellington Abkarry farm is liable to fluctuation, with reference to the number of European soldiers residing there. The increase of Rupees 963, under "Abkarry Ain," is caused

SETTLEMENT REPORT OF

by the increase in the number of men located there in Fasli 1272. The increase of 562 Rupees, under Abkarry "Miscellaneous," is in consequence of the interest recovered on arrears which was formerly entered under the head "Interest account," being now included under the former head. The abolition of the Motorpha tax accounts for the absence of any entry under this head. The sum of 52 Rupees shown for Fasli 1271 is the Sevoy Jammah due for the preceding year. The decrease of Rupees 23,055, under the head "Income Tax," is owing to the abolition of the tax on all incomes under Rupees 500. Under the Limitation Act, which necessitated the renewal of old Bonds, the sales of Stamps in Fasli 1271 were large. This Act did not extend to the year under report, and hence the decrease of Rupees 22,595 under the head of Stamp Revenue. On the whole the revenue from Sundry Sources shows a decrease of Rupees 44,177.

55. XIII. ABSTRACT SHOWING THE REVENUE FROM BOTH LAND AND SUNDRY SOURCES IN COMPARISON WITH PRECEDING FASLI.—The aggregate revenue of both Land and Sundry Sources with their respective Miscellaneous items including the Forest Revenue, which has now taken the place of "Sayer," under the orders conveyed

Paragraphs 55 and 56.

in paragraph 7 of the Board's Miscellaneous Circular of 19th June 1863, No. 3,635, amounts to Rupees 29,36,566, or Rupees 2,16,158 in excess of the preceding year as exhibited in the subjoined Memorandum:—

Items.	Fasli 1271.	Fasli 1272.	Net.	
			Increase.	Decrease.
Land Revenue	22,63,298	25,45,809	2,82,511	...
Sayer or Extra Revenue.....	1,19,753	...	...	1,19,753
Forest Revenue	...	98,145	98,145	...
Total...	23,83,051	26,43,954	2,60,903	...
Sundry Sources.....	3,36,789	2,92,612	...	44,177
Interest account	568	...	...	568
Grand Total..	27,20,408	29,36,566	2,16,158	...

56. It is satisfactory to observe that the result of the Revenue administration of the year under report exhibits the large increase of Rupees 2,16,158 in the aggregate above the demand of the previous year. This is owing chiefly to extended cultivation, and to the fact that the amount remitted in Fasli 1271 for waste lands and failure of crops has now been brought to account.

57. XIV. REMARKS ON THE SEVOY JUMMAH AND INTEREST ACCOUNT.—Under existing orders the interest recovered on arrears of land or other sources of Revenue is now included in "Miscellaneous" under their respective major heads. The Land Revenue "Sevoy Jammah," which was formerly included under "Sayer," is now entered under "Land Revenue Miscellaneous," which is a minor head under "Land Revenue;" hence the remarks to be made here, refer only to Forest revenue, which is now constituted a separate major head. The Forest Revenue in Fasli 1271, and which was included under the head "Sayer," amounted to Rupees 1,00,750. In the year under review it is Rupees 98,145, or Rupees 2,605 less; the decrease is owing to the diminished sales of timber in the Anamalai forest.

58. XV. DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—The aggregate demand on account of all sources of Current Revenue amounts to Rupees 29,36,566, of which Rupees 27,92,722 were collected within the Fasli, and Rupees 46 were written off the accounts, leaving a balance of Rupees 1,43,798 outstanding on the 30th of June 1863. Subsequent collections and remissions up to 30th September 1863 have reduced it to Rupees 19,954, for the re-

covery of which measures are being adopted. The annexed Memorandum shows the particulars of the above transactions:—

Items.	1	2	Collections and remissions within the Fasli.			Balance on the 30th June 1863.	Subsequent.			Balance still due.
			Collections.	Remissions.	Total.		Collections up to 30th Sept. 1863.	Remissions up to 30th Sept. 1863.	Total.	
Land. { Polliput Peishoush..... Shrotrian Jodi..... Ryotwar including Sundry Items..... Land Revenue, Miscellaneous.....		27,691 683 24,85,905 31,530	27,691 683 23,79,321 24,959	...	27,691 683 23,79,321 24,959	...	...	...	...	...
Forest. {		98,145	98,145	...	98,145	...	...	...	...	...
Sundry Sources. { Abkarry Revenue..... Income Tax..... Stamp Revenue.....		1,70,552 45,165 76,895	1,49,579 35,449 76,895	...	1,49,579 35,449 76,895	20,973 9,670 ...	18,895 6,776 ...	1,959 ...	18,895 8,735 ...	2,078 935 ...
Total.....		25,45,809	24,32,654	...	24,32,654	1,13,155	96,214	...	96,214	16,941
Total...		2,92,612	2,61,923	46	2,61,969	30,643	25,671	1,959	27,630	3,013
Grand Total.....		29,36,566	27,92,722	46	27,92,768	1,43,798	1,21,885	1,959	1,23,844	19,954

59. As directed in the Board's Proceedings of 17th June 1861, No. 3,140, a Statement showing the Demand, Collection, and Balance of the whole Land Revenue of the Neilgherry Taluk for Fasli 1272 is subjoined:—

Items.	Demand for Fasli 1272.	Collections with- in the Fasli.	Balance.	Subsequent col- lections up to 30th Sept. 1863.	Balance.
1	2	3	4	5	6
RS.	RS.	RS.	RS.	RS.	RS.
<i>Ryotwar.</i>					
Lands held by Burghers and other Hill tribes.....	14,094	14,090	4	4	...
Lands held by Europeans and East Indians for Coffee plantations, and other agricultural purposes:					
Totanad Village.....	188	18	170	...	170
Maiknad do.	968	528	440	440	...
Parunganad do.	1,896	1,037	859	456	403
Segoor do.	732	244	488	488	...
Total.....	3,784	1,827	1,957	1,384	573
Add Sundry Items.....	122	...	122	...	122
Total Ryotwar.....	18,000	15,917	2,083	1,388	695
<i>Miscellaneous.</i>					
Quit-rent on House properties. { Ootacamund... ..	3,250	61	3,189	2,914	275
Coonoor.....	634	...	634	527	107
Wellington.....	267	...	267	221	46
Kotagherry.....	293	...	293	229	64
Total.....	4,444	61	4,383	3,891	492
Other Items.....	3,916	3,916	...	...	...
Total.....	8,360	3,977	4,383	3,891	492
Grand Total of Land Revenue...	26,360	19,894	6,466	5,279	1,187

60. It would appear from the above Statement that the revenue due by the Burghers and other Hill tribes has been fully realized, and that out of a demand of Rupees 8,350 on Coffee plantations and house properties of Europeans and East Indians, Rupees 1,888 were recovered within the Fasli, and Rupees 5,275 subsequently, leaving a balance of 1,187 on the 30th of September 1863. Under the orders conveyed in the Board's Proceedings of the 18th October 1862, No. 6,953, the old practice of issuing bills for broken periods of the year in the names of the several parties who have been successively in possession of a property has been abolished, and a notice published to the effect that whoever is in possession at the end of the year, or at the time the demand is made, will be held answerable for the payment of the full current quit-rent due, he being left to make his own arrangement with the previous owner, and that in default, the provisions of the law will be put in force. Payments are now more punctual and prompt than before, and the difficulties

formerly experienced have in a degree abated. Out of the balance of Rupees 1,187 still outstanding, Rupees 573 are due on plantation lands of two gentlemen, one of whom (Reverend Mr. Laseron of Ootacamund) has promised to pay his dues shortly; the other, a Bombay Military Officer, died lately, and the amount due by him will be recovered in due course from the effects of his estate. The remaining sum of Rupees 614 is the balance of quit-rent payable by several parties in small sums, and measures are in progress for the recovery of the same. The arrears outstanding on account of former years against the properties of Europeans and East Indians, &c., on the Neilgherries, amount to Rupees 1,807, as particularized below. With a view to clear off all arrears which cannot properly be enforced against present owners of property on the Hills, as directed in the Board's Proceedings of the 16th June 1863, No. 3,524, the detailed accounts received from the Tahsildar are being examined in my office, and a special application for sanction for writing off the same shall be submitted on an early opportunity.

Faslis.	Land Revenue proper.	Quit-rent on Bungalows.	Total.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1267	167 14 10	249 10 7	417 9 5
1268	127 9 7	155 9 0	283 2 7
1269	158 15 11	349 10 8	508 10 7
1270 ... ..	... ..	401 1 4	401 1 4
1271 ... ..	... ..	196 13 5	196 13 5
Total...	454 8 4	1,352 13 0	1,807 5 4

61. XVI. DEMAND, COLLECTION, AND BALANCE OF ARREARS.—The arrears at the commencement of the Fasli under consideration were Rupees 3,22,236; the collections and remissions during the year amounted to Rupees 3,12,746, and Rupees 3,762 respectively. Subsequent recoveries and remissions, amounting to Rupees 1,671, reduced the balance to Rupees 4,057, as particularized in the following Abstract:—

Items.	Arrears at the commencement of Fasli 1272.	Collections, &c.			Balance.	Subsequent col- lections and re- missions.	Balance.
		Collections.	Remissions.	Total.			
1	2	3	4	5	6	7	8
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land. {	Polliput Peishcush... ..	2,605	2,605	...	2,605	...	...
	Shrotriem Jodi, &c... ..	13	13	...	13	...	...
	Ryotwar.....	2,62,786	2,59,840	1,849	2,61,639	1,097	901
	Miscellaneous... ..	11,954	8,754	1,301	10,055	1,899	1,706
	Total.....	2,77,358	2,71,212	3,150	2,74,362	2,996	2,607
Sundry Sources. {	Abkarry... ..	16,578	16,578	...	16,578	...	...
	Income Tax.....	28,216	24,886	598	25,484	2,732	1,382
	Moturpha.....	84	70	14	84	...	...
Total.....	44,878	41,534	612	42,146	2,732	1,382	1,450
Grand Total.....	3,22,236	3,12,746	3,762	3,16,508	5,728	1,671	4,057

62. Adverting to paragraph 17 of the Board's Miscellaneous Circular of the 19th June 1863, No. 3,635, I beg to observe that the entries in the monthly Demand, Collection, and Balance Statement for June 1863, agree with the Jammabundy Returns now submitted so far as the current Revenue is concerned; but in the arrears there is a small difference between the two sets of accounts in the items "Land Revenue Ryotwar," and "Land Revenue Miscellaneous," though in the total such difference is not observable. A Memorandum showing the discrepancies is appended :—

Items of Arrears.	Demand.	Collection.	Remission.	Total.	Balance.
<i>Land Revenue Ryotwar.</i>	RS.	RS.	RS.	RS.	RS.
As per Demand, Collection, and Balance Statement for June 1863.....	2,63,779	2,59,849	2,054	2,61,903	1,876
As per Jammabundy Returns for Fasli 1272...	2,62,786	2,59,840	1,849	2,61,689	1,097
Difference Decrease...	993	9	205	214	779
<i>Land Revenue Miscellaneous.</i>					
As per Demand, Collection, and Balance Statement for June 1863.....	10,961	8,745	1,096	9,841	1,120
As per Jammabundy Returns for Fasli 1272...	11,954	3,754	1,301	10,055	1,899
Difference Increase...	993	9	205	214	779

63. From the detailed Jammabundy Statements, since received from the Tahsildars, it appears that the discrimination made by them in the distribution of the items to be included in Land Revenue Miscellaneous in their Demand, Collection, and Balance Statement for June 1863, was not quite correct; hence the difference. This has been rectified in the monthly Returns from August 1863. The entries in the Jammabundy accounts are correct.

64. Of the balance of Rupees 4,057, shown in paragraph 61 of this Report, Rupees 1,407 are recoverable, Rupees 2,570 are doubtful, and Rupees 80 are irrecoverable.

65. XVII. RECOMMENDATION IN REGARD TO THE IRRECOVERABLE ARREARS FOR REMISSION.—The irrecoverable arrears amount to Rupees 79-11-9 in Land Revenue Ryotwar, and I request sanction to write them off. The amount is small, and no detailed information seems necessary, beyond stating that full and careful inquiry has proved that it cannot be recovered. As already observed, the arrears of quit-rent, which should be struck off the accounts, will form the subject of a separate Report.

66. XVIII. IRRECOVERABLE ARREARS STRUCK OFF THE ACCOUNTS.—The arrears written off the accounts during the year under review, amount to Rupees 3,762, as shown in the sub-joined table :—

Date of sanction for Remission.	Items of Arrears.	Total amount sanctioned to be struck off.	Deduct amount recovered before receipt of sanction.	Balance written off.
		RS.	RS.	RS.
As per sanction of Government, dated 1st September 1862, No. 1,757 ...	Land Revenue Ryotwar ... Miscellaneous ...	1,835 1,005	... 2	1,835 1,003
	Total...	2,840	2	2,838
As per sanction of Government, dated 30th April 1863, No. 744. ...	Land Revenue Ryotwar ... Miscellaneous ...	14 300	... 2	14 298
	Total...	314	2	312
	Moturpha ...	14	...	14
		328	2	326
As per Board's sanction, dated 9th June 1862, No. 3,670 ...	Income Tax ...	264	8	256
As per do. do. dated 23rd August 1862, No. 5,593 ...	do. ...	125	3	122
As per do. do. dated 13th November 1862, No. 7,479 ...	do. ...	18	...	18
As per do. do. dated 20th do. No. 7,621 ...	do. ...	31	...	31
As per do. do. dated 8th December 1862, No. 8,002 ...	do. ...	89	...	89
As per do. do. dated 13th November 1862, No. 7,463 ...	do. ...	17	...	17
As per do. do. dated 23rd November 1862, No. 8,303 ...	do. ...	10	...	10
As per do. do. dated 30th January 1863, No. 627... ..	do. ...	42	...	42
As per do. do. dated 29th January 1863, No. 575... ..	do. ...	12	...	12
		608	11	597
	Total...	3,776	15	3,761

67. A sum of Rupees 46 was also struck off the accounts from the Current Revenue under the head of Income tax, as per sanction of the Board of Revenue dated 10th December 1862, No. 8,042.

68. Adverting to the Board's Proceedings of the 8th April 1863, No. 2,019, I beg to state that the Moturpha arrears have been finally disposed of. The balance which was outstanding at

the beginning of Fasli 1272 was Rupees 84-7-2, of which Rupees 70-0-5 were recovered, and Rupees 14-6-9 were written off. The head "Moturpha" will disappear in the future Jammabundy Returns. It has already been expunged from the monthly Demand, Collection, and Balance Statement from July 1863.

69. XIX. EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF REVENUE.—Coercive process was employed in the collection of Revenue in two cases: in one of which the property sold was personal, and in the other real; the extent of land sold was 1 Acre, 2½ Goonahs; and the sale proceeds in both amounted to Rupees 68-8-0, of which Rupees 38-12-5 was carried to the credit of Government in adjustment of the arrears, and Rupees 4-4-10 in payment of interest and charges connected with the sale; the remaining sum of Rupees 25-6-9 was re-paid to the defaulting owners of the property. In my letter of the 22nd December 1862, No. 267, I recommended the sale of the landed property of five defaulters in Caroor Taluk in the Sub-division, and this was accordingly sanctioned by the Board in their Proceedings of the 29th idem, No. 8,404; but immediately after the sale notice was issued, the defaulters in four cases paid the arrears, and it was only in one case as above noticed that land was sold. For particulars of the sale see Enclosure A in Statement No. 13.

70. XX. CHARGES.—The charges in connection with the Revenue Department, debited in the accounts during the year, under review, amount to Rupees 3,03,768-2-3, exclusive of the charges of the Inam Commission Department, which do not properly belong to this District, and of the payments made to the Survey and Settlement Departments, which cannot find a place in the Jammabundy accounts, with reference to paragraph 22 of the Board's Proceedings of 7th August 1862, No. 5,153. The subjoined Abstract exhibits the particulars of the charges:—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Collectors' salaries ...	51,626	51,775	149	...
2. Huzur, District and Village establishments ...	98,825	1,00,330	1,505	...
3. Saderwarid ...	4,365	5,480	1,115	...
4. Extra charges ...	17,297	32,250	14,953	...
5. Forest Conservancy ...	1,61,508	1,06,086	...	55,422
6. Income tax Establishment, &c. ...	2,391	1,288	...	1,103
7. Stamp charges ...	7,349	4,786	...	2,563
8. Refunds of Land Revenue ...	...	1,630	1,630	...
9. Do. of Moturpha Revenue ...	1,351	143	...	1,208
Total...	3,44,712	3,03,768	...	40,944

71. In Fasli 1271 there were three Assistant Collectors, and the allowances of the Joint-Magistrate at Ootacamund were debited to the Revenue Department; whereas in Fasli 1272, the pay of the latter Officer was debited to "Law and Justice," and two Assistant Collectors only were employed. These changes resulted in a decrease; while on the other hand a 3rd Deputy Collector was newly appointed to this District, and his pay for ten months in Fasli 1272 was an additional expenditure. Again, in Fasli 1271 the salary of the Sub-Collector was not debited in the accounts of this District in consequence of the absence of Mr. C. A. Roberts on sick leave in

Europe; whereas during the Fasli under report he drew his salary for a portion of the year. Under these combined circumstances, the charges under the head of "Collectors' salaries" tally pretty nearly; the difference between the two Faslis is trifling; it does not exceed Rupees 149.

72. The increase of Rupees 1,505 in the item "Huzur and District Establishments" arises chiefly from the employment of Police Guards for all the Revenue Treasuries in the District, whose pay was debited to the Revenue Department; whereas in Fasli 1271 some of the Treasuries were guarded under the old system. The increase in the item "Saderward" is owing to the arrears of Fasli 1271 having been debited in Fasli 1272, and to an advance in the price of Lamp-oil, &c., purchased in the latter year.

73. The decrease of 55,422 under the head of Forest Conservancy is caused, first, by the transfer of sums advanced for Cinchona plantation from this head to "F. Civil Service," V. Education, Science and Art; second, by the sums drawn by the Assistant Conservator of the Anamalay Forest for working charges being less in this year than in the past one; and, third, by a reduction in the staff of Assistant Conservators employed in the District.

74. The decrease in the charges on account of Income tax is attributable to the reduction of establishment under the orders of the Board of Revenue, dated 21st July 1862, No. 1,563. The decrease of 2,563 Rupees under the head of Stamp charges is due to the decrease in the sale of Stamps, and a proportionate decrease in the commission charged.

75. The refunds of Land Revenue consist of the assessment on the resumed Taliary Inams, which was re-paid under the orders of Government, dated 24th March 1862, No. 491. The absence of this transaction in Fasli 1271 accounts for the apparent increase of Rupees 1,630. The decrease of Rupees 1,208 under the head of Refunds of Moturpha Revenue is due to some of the parties to whom re-payments on account of Moturpha were ordered to be made, not having made their appearance to receive the same.

76. XXI. WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUK ACCOUNTS.—The working of the present system of Village and Taluk accounts is satisfactory.

77. XXII. BRIEF REFERENCE TO THE REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—The rules prescribed in the Board's Standing Circular of the 13th October 1862,

No. 6,843, were duly published in the District Gazette, and Circular Orders on the subject were also sent to the Tahsildars. In accord-

ance with the requisition therein made, all the Revenue servants in the District, both in the Huzur and Taluks, have submitted the necessary Statements showing the extent, and particulars of the land owned by them, with a declaration as to their truthfulness; a new Register in the prescribed form, in which are entered the holdings of each servant, has been opened in my office.

The public servants who have acquired land during the Fasli, and the extent of land so acquired, with other necessary particulars, are shown in the following Memorandum:—

Taluk in which the lands are situated.	No. of Servants.	Dry.			Wet.			Garden.			Total.		
		Acre.	Assessment.	Settlement.	Acre.	Assessment.	Settlement.	Acre.	Assessment.	Settlement.	Acre.	Assessment.	Settlement.
Coimbatore...	3	24	13 3 0	13 3 0	8	61 13 2	41 3 7	...	...	...	32	75 0 2	54 6 7
Suttemungalum...	2	...	...	...	2	13 9 10	13 9 10	...	...	...	2	13 9 10	13 9 10
Colligal...	1	...	...	...	1	5 12 10	5 12 10	...	...	...	1	5 12 10	5 12 10
Parindaray...	4	25	30 7 0	30 7 0	2	20 5 4	20 5 4	4	12 5 9	8 3 10	31	63 2 1	59 0 2
Bowary...	1	...	...	...	2	13 4 3	13 4 3	...	...	...	2	13 4 3	13 4 3
Pulladum...	1	1	0 10 0	0 10 0	...	...	...	4	17 10 1	14 15 9	5	18 4 1	15 9 9
Total.....	12	50	44 4 0	44 4 0	15	114 13 5	94 3 10	8	29 15 10	23 3 7	73	189 1 3	161 11 5
<i>Abstract.</i>													
Lands acquired by purchase from previous owners, ...	7	25	13 13 0	13 13 0	12	95 12 4	75 2 9	4	17 10 1	14 15 9	41	127 3 5	103 15 6
Lands taken up from Government waste...	5	25	30 7 0	30 7 0	3	19 1 1	19 1 1	4	12 5 9	8 3 10	32	61 13 10	57 11 11

78. It will appear from the above Statement that 12 servants have acquired land to the extent of 73 Acres. One of them is the Clerk of the Income Tax Department of my office, two are Taluk Serishtadars, six are Taluk Gumastahs, one is a Taluk Dufferbund, one is a cultivation Inspector, and the last person is a Taluk Shroff. Forty-one Acres were acquired by purchase from previous owners, and 32 were taken up from Government waste. In all these cases the prescribed rules have been attended to.

79. XXIII. SUB-COLLECTOR'S AND HEAD ASSISTANT COLLECTOR'S REPORTS.—The Sub and Head Assistant Collectors Reports on the Settlement of the Taluks under their charge are herewith submitted.

80. XXIV. REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—From the subordinate, Collectors Covenanted and Uncovenanted, I have received the most cordial assistance. The Settlement of the Sub-division was carried out by Mr. St. Clair, who was succeeded by Messrs. Roberts and Sullivan. To the Acting Head Assistant Collector, Mr. Walker, my thanks are due for his indefatigable industry, with which are combined intelligence and sense. With the Treasury Deputy Collector Coopra Rao, the Northern Division Deputy Collector Iyaloo Naidoo, and the Acting Deputy Collector Mr. Cole, I am well satisfied; they all work well and cheerfully, and command my confidence. The Serishtadar Narraina Rao, from his intimate knowledge of the District and work, has rendered much aid. Venkatesiah, Head Clerk, maintains his high character, he is intelligent, industrious, and very correct in his work, and I believe an honest man. The Tahsildars as a rule have performed their duties satisfactorily.

81. XXV. WORKING OF THE RULES FOR THE SALE OF GOVERNMENT LANDS ON THE NEILGHERRIES.—Immediately on the promulgation of Lord Canning's Resolution of 17th October 1861, a large number of applications for lands on the Neilgherries was received; but their disposal was deferred as directed, pending the issue of the Subsidiary Rules of the Local Government. Meantime the applicants were anxious to have their applications disposed of, and the correspondence on the subject was considerable. Finally the Rules of the Madras Government were received in December 1862, and were at once published with a Notice requiring all applicants to renew their applications in the terms of the new rules if they still wished for the lands. The number of applications so renewed, up to the end of June 1863, amounted to 48; the aggregate extent of land applied for being about 6,766 Acres including Forest and Grass. With a view to facilitate matters, and to prevent mistakes and delay, each application, immediately on its receipt, was referred to the Assistant Conservator in charge of the Forests on the Neilgherries for his opinion in cases in which it was required on forest considerations, and the Tahsildar was at once directed to make the requisite preliminary inquiries as to the existence or otherwise of any private claims on the land applied for. In most instances, the lands were inspected by myself in company with the Tahsildar. In those cases in which the sale was found unobjectionable, the proceedings prescribed were duly adopted. The number of lots sold up to the end of June 1863 was four, and the extent of land amounted to Acres 368; the sale proceeds were Rupees 12,717; for further particulars see my letters noted in the margin. There are many applications on hand; a large number of them will be disposed of shortly, as the sale of the lands applied for have been already advertised.

Dated 5th June 1863, No. 107.
Dated 19th do. No. 117.

82. XXVI. WORKING OF THE RULES FOR THE SALE OF UNASSESSED WASTE LANDS.—There are only two applications hitherto received for the sale of unassessed waste lands on the Anamalais, and they will be disposed of in due course according to the Rules.

83. XXVII. RUINED TANKS.—On the recommendation of the Board of Revenue, Government, in their Order of 23rd December 1862, No. 2,673, sanctioned the proposition that the land under those tanks which had been in a ruined state more than five years, should be handed over

to the Ryots at an assessment of Rupees 2-8-0 per acre; a Notification on the subject was promulgated, but no one has come forward to take up the lands. The reason, I believe, is that Rupees 2-8-0 per acre is too high. On this point I propose to institute particular inquiries, after which I will again address the Board.

(Signed) P. GRANT,
Collector.

COIMBATORE,
31st October 1863.

CONTENTS.

	Paras.
Introductory remarks...	1 to 3
1. Villages at which the Settlement was made...	4
2. Variations in the number and tenure of Villages, with remarks on the number of Puttahs that were not renewed	5 to 8
3. Season and sanitary state of the District, with the benefits of Vaccination, and the extent of its operations	9 to 15
4. Prices of grain, and the measures adopted to ensure accuracy of these Returns	16 to 18
5. Ryots' holdings, with causes for the abandonment or taking lands...	19 to 23
6. Actual cultivation	24
7. Waste charged and remitted with reasons	25 to 27
8. Particulars of remissions	28 to 34
9. Particulars of Sundry Items	35 to 41
10. Extent of land cultivated with special products, as Sugar-cane, Indigo, and Cotton	42 to 46
11. Abstract Statement showing the general result of Land Revenue Settlement in comparison with the preceding year, and also the result of the revision of assessment...	47 to 52
12. Sundry Sources of Revenue...	53 and 54
13. Abstract showing the revenue from both Land and Sundry Sources in comparison with preceding Fasli	55 and 56
14. Remarks on the Sevoy Jamah and Interest account...	57
15. Demand, Collection, and Balance of all Sources of Current Revenue	58 to 60
16. Demand, Collection, and Balance of Arrears	61 to 64
17. Recommendation in regard to the irrecoverable arrears for remission	65
18. Irrecoverable arrears struck off the accounts...	66 to 68
19. Extent to which Coercive process was employed in the collection of Revenue	69
20. Charges	70 to 75
21. Working of the new system of Village and Taluk accounts	76
22. Brief reference to the Register of lands acquired by Public Servants	77 and 78
23. Sub and Head Assistant Collector's reports...	79
24. Remarks on the conduct of the subordinate Officers...	80
25. Working of the Rules for the sale of Government lands on the Neilgherries...	81
26. Working of the Rules for the sale of unassessed waste lands.	82
27. Ruined tanks.	83

SUB-COLLECTORATE.

1. I have the honor to forward herewith the usual Statements connected with the Jama-bundy Settlement of the Sub-division for Fasli 1272.

2. The settlement was made by Mr. St. Clair in the places mentioned below:—

Taluk.	Places.
1. Caroor.....	Caroor and Chinna Dharapuram.
2. Dharapuram.	Dharapuram and Kongayam.
3. Udumalapettah. ...	Udumalapettah.

3. The number of Villages and Hamlets remain as last year.

Circar.....	{ Ryotwar villages.....	255
	{ Hamlets.....	1,804
Poliput.....	{ Villages.....	13
	{ Hamlets.....	68

4. The number of Puttahs distributed during the Fasli is exhibited below:—

Total Puttahs of Fasli 1271.....	52,433
Deduct number of Puttahs which became null and void by relinquishment and transfer of lands.....	504
Remainder...	51,929
Add new Puttahs.....	1,872
Total of Fasli 1272...	53,801
Deduct number of Puttahs remaining as last year.....	23,218
Remainder distributed...	30,583
Particulars.	
Entirely new Puttahs.....	1,872
Old Puttahs produced by Ryots in which modifications were entered.	9,299
Fresh Puttahs with modifications entered, the old ones not having been produced by Ryots.....	19,412
Total...	30,583

Those Panjah and Garden lands on which a general remission was granted last year for waste and failure of crops, were charged with full assessment this year, consequently all the old Puttahs relating to those lands required modification, but many of them were not produced by the Ryots; hence the necessity for the issue of so large a number of fresh Puttahs as 19,412.

5. The season was on the whole favorable.

In the Taluks of Caroor and Dharapuram there was a good fall of rain in April and May, and dry and garden lands were cultivated to a large extent, but owing to a scanty rain-fall from June to September, the out-turn did not exceed half the average.

In the other Taluk of Udumalapettah there was hardly any rain from April to September, and the out-turn of the crop was in consequence in most cases less than one-fourth of the average yield.

From the month of October there having been abundant rain in the three Taluks, the harvest of the second crop on dry and garden lands made a fair return.

There was no deficiency of water for wet cultivation this year. From the month of July there were regular freshes in the Caverry and Ambravetty rivers, and from October the tanks fed by rain and jungle streams received a sufficient supply of water. A full Panjah crop was therefore realized.

SETTLEMENT REPORT OF

COIMBATORE.

The annexed Abstract shows the Rain-fall in each of the Cusbah stations of the Taluks :—

Months.	Dharapuram.		Caroor.		Udumulpettah.	
	Inches.	Decimals.	Inches.	Decimals.	Inches.	Decimals.
April.....	...	10	...	...	...	40
May.....	...	88	5	28	2	19
June.....	...	58	...	60	...	...
July.....	...	...	1	62	...	10
August.....	...	...	2	5	...	...
September.....	1	...	...	51	...	...
Total.....	2	56	10	6	2	69
October.....	2	16	9	56	4	70
November.....	8	47	3	77	5	71
December.....	...	83	...	...	1	81
January.....	...	...	...	...	...	5
February.....	...	...	...	...	...	...
March.....	3	14	5	3	4	55
Total.....	14	60	18	36	16	82
Grand Total.....	17	16	28	42	19	51

6. Cholera prevailed in the Taluks of Caroor and Udumalapettah, and the number of deaths is reported to have amounted to 206 in the former, and 466 in the latter.

Small-pox appeared in some parts, but there was not much mortality. There was but little fever, and on the whole the season may be considered to have been a healthy one.

7. The following Comparative Statement shows an increase in the price of grain grown upon dry lands, owing to a deficiency of produce, and a decrease in the quantity imported from other Districts. The Statement is prepared from information furnished by the merchants in the principal towns :—

Grains.	Fasli 1271.		Fasli 1272.		Comparison.			
	RS.	A.	P.	RS.	A.	P.	Increase.	Decrease.
Paddy...	180	4	11	160	7	9	...	19 13 2
Cholum ...	206	9	5	236	15	2	30 5 9	...
Cumboo ...	158	7	1	162	5	6	3 14 5	...
Raggee ...	162	6	4	177	3	4	14 13 0	...
Horse gram...	282	3	5	211	4	11	...	70 14 6

8. Enclosure B in Statement No. 3 shows that 756 Acres of land, assessed at Rupees 1,710-1-0, were thrown up by Ryots either from inability to cultivate, or from the necessity of allowing the land to be fallow; while on the other hand Circular waste lands, amounting to 17,933 Acres, assessed at Rupees 16,934-4-5, were taken up this year. There is therefore a net increase of holdings in the Fasli under report of Acres 17,177, bearing an assessment of Rupees 15,224-3-5 over and above the preceding.

RS.
Fasli 1271..... 4,78,034
" 1272..... 4,93,062

9. The actual cultivation exceeds that of last year by Acres 15,028 as shown in the margin.

10. From Enclosure C in Statement No. 3, it will be seen that 1,10,563 Acres of waste, assessed at Rupees 81,591-13-1, have been charged, but out of this the sum of Rupees 44,903-14-1 on Acres 59,474 is the full assessment of land held on one-fourth tax as Ain or Panjam Hissa grass. The remaining Acres 51,089, bearing an assessment of Rupees 36,687-15-0 were charged though not cultivated, having been allowed to be waste by the Ryots either for grazing purposes, or for reasons insufficient to warrant a remission of the assessment.

Fasli " Acres. RS. A. P.
1271 45,508 36,084 12 7
1272 393 1,230 7 9

11. The same Enclosure shows waste remitted to be Rupees 1,230-7-9 on Acres 393, which is considerably below the amount remitted in the preceding Fasli—*Vide* margin.

12. Statement No. 4 shows the particulars of Sundry remissions.

1st.—The item of Rupees 580-12-9, appearing in the Statement as increase in the fixed remission, is owing to waste lands being brought under cultivation, which are entered in the accounts at the old Survey rates of assessment on which a reduction was made in previous Faslis.

Agreeably to the Order conveyed in paragraph 20 of the Proceedings of Government, under date 30th April 1863, No. 744, these permanent reductions will be excluded from the accounts in future.

2nd.—The item of Tirva Cammy represents the amount remitted on lands held on one-fourth tax as Ain or Panjam Hissa grass, and on Garden lands cultivated as Panjam, and Wet lands cultivated as Garden and Panjam. Under this head there is a decrease against last Fasli of Rupees 2,347-7-5, owing chiefly to grass lands having been brought under cultivation.

13. Particulars of Sundry Items.

1st.—The decrease of Rupees 7,647-5-5 is owing to Paravoo grass land having been brought under cultivation.

2nd.—The increase of Rupees 66-2-4 arises from young trees on waste and Poramboke lands having come into bearing.

14. In the cultivation of country Sugar-cane there is a decrease in the Udumalapettah Taluk of 478 Acres.

Taluks.	Acres in 1271.	Acres in 1272.	Increase.	Decrease.
Dharapuram. ...	9	12	3	...
Caroor. ...	82	91	9	...
Udumalapettah...	712	234	...	478
Total...	803	337	12	478

15. The annexed Memorandum shows an increase of 1,721 Acres in the cultivation of Cotton over last year.

The Ryots are fairly bitten with the Cotton mania, and the plant is grown indiscriminately on all sorts of soil. I saw some planted the other day on hard, dry, gravelly loam. Of course the yield was next to nothing.

Taluks.	Acres in 1271.	Acres in 1272.	Increase.	Decrease.
Country Cotton... .. { Dharapuram.....	11,444	8,131	...	3,113
{ Caroor	8,000	7,195	...	805
{ Udumalapettah.....	14,170	23,211	9,041	...
Total...	33,414	38,537	9,041	3,918
American Cotton Dharapuram.....	12,530	16,128	...	3,402
Total...	52,944	54,635	1,721	...

16. No Indigo was cultivated during the Fasli.

17. A Comparative Abstract Statement showing the result of Land Revenue in comparison with Fasli 1271 is annexed, from which it will appear that the Beriz of Fasli 1272 shows a net increase of Rupees 85,196-4-1.

SETTLEMENT REPORT OF

COMPARATIVE Statement of Sub-division District of Coimbatore for Fasli 1272.

Items.	Fasli 1271.		Fasli 1272.		Increase.		Decrease.	
	Acres.	Settlement.	Acres.	Settlement.	Acres.	Settlement.	Acres.	Settlement.
Full Assess-ment.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Dry	4,08,260	5 0	2,83,813	8 10	4,73,282	6 1	65,022	1 1
Garden	38,651	14 1	1,26,328	7 2	38,997	7 0	345	8 3
Wet	25,305	4 3	1,84,623	8 2	27,102	6 2	1,797	1 3
	4,72,217	8 0	5,94,765	8 2	5,39,382	3 3	67,164	11 3
Carool.	1,837	2 3	1,087	12 4	148	15 3	...	...
	5 11	0	9 9	7	...	...	...	...
	67	9 2	167	7 11	37	3 3	...	...
	1,910	7 1	1,264	13 10	186	3 2	...	...
Grass.	61,918	4 0	11,467	14 9	59,212	11 0	...	...
	270	14 2	271	9 7	261	9 1	...	...
	62,189	2 2	11,739	8 4	59,474	4 1	...	...
Miscellaneous.	1,370	3 2	2,390	6 6	1,075	10 2	...	...
	3,512	8 1	3,433	13 10	3,507	6 1	...	...
	102	5 3	...	...	...	...	...	...
	4,72,016	0 0	2,96,369	3 11	5,32,644	0 0	60,628	0 0
	42,471	0 0	1,30,043	8 2	42,766	0 0	295	0 0
	26,846	0 0	1,87,181	6 7	28,215	0 0	1,369	0 0
	5,41,333	0 0	6,13,594	2 8	6,03,625	0 0	62,292	0 0
Sournadayam	...	...	50,848	2 8	...	...	...	...
Total...	...	...	6,64,442	5 4	...	...	...	...

COIMBATORE.

18. The subjoined Abstract shows the Revenue from all sources compared with that of last Fasli :—

Items.	Fasli 1271.			Fasli 1272.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue	6,64,442	5	4	7,49,638	9	5	85,196	4	1	...	...	...
Poliput	8,831	12	3	8,831	12	3	...	...	...	...	...	...
Abkarry	21,300	0	0	21,300	0	0	...	...	...	...	...	...
Stamp	26,681	4	0	19,466	10	0	...	...	...	7,214	10	0
Income Tax	9,925	12	3	5,573	8	0	...	...	...	4,352	4	3
Sundry Sources	4,989	10	7	3,260	4	4	...	...	...	1,729	6	3
Total...	7,36,170	12	5	8,08,070	12	0	71,899	15	7	...	...	...

19. The decrease in the Income tax has arisen from the exemption of tax on incomes less than 500 Rupees under Act XVI of 1862.

20. Below is shown the Demand, Collection, and Balance of Land Revenue of each of the Taluks :—

Taluks.	Demand of 1272.			Collection within the Fasli.			Balance at the close of Fasli.			Subsequent collection.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Dharapuram	3,08,931	0	9	3,08,931	0	9	...	...	...	...	...	...	...	...	...
Caroor...	2,37,783	13	2	2,37,146	6	10	637	6	4	589	15	4	47	7	0
Udumalapettah...	2,02,923	11	6	2,02,923	11	6	...	...	...	...	...	...	...	...	...
Total.....	7,49,638	9	5	7,49,001	3	1	637	6	4	589	15	4	47	7	0

21. The Bēriz of the Dharapuram and Udumalapettah Taluks was fully collected within the Fasli.

The balance of Rupees 637-6-4, remaining at the end of the Fasli in the Caroor Taluk, has now been reduced to Rupees 47-7-0.

The two Ryots by whom this amount is due being absent from the village, and having left no movable property, their lands have been attached, and the sanction of the Board for their sale has been applied for—*Vide* Deputy Collector's letter, dated 5th August last, No. 139.

22. The outstanding balance of former Faslis which remained at the close of Fasli 1271, amounting to Rupees 1,638-14-8, was remitted under the sanction of Government, dated 1st September 1862, No. 1,757.

23. It will be observed from Enclosure A to Statement No. 13 that out of the landed property of six individuals, attached for arrears of Revenue of Fasli 1271, only one defaulter's land was sold for Rupees 40, of which the amount due was carried to account, the surplus being paid to the party. The other five persons paid their balance before their lands were put up to auction.

24. The following Abstract exhibits the landed property acquired by Public Servants during the Fasli :—

Name.	Village.	Acres.	Assessment.	Remarks.
Vencataramaniah, Serishtadar, Sub-Collector's office.	Nanjikalakoorchy, Caroor Taluk.	4½	RS. A. P. 24 12 5	Acquired by purchase. Puttah has not been issued as the necessary Razinamah has not yet been executed.

25. In conclusion, I beg to state that I am much indebted to Vencataramaniah, the Serishtadar, for the assistance he has afforded me in preparing the foregoing Report. Not having conducted the Settlement myself, I should have had considerable difficulty in writing the report, had it not been for the clear and methodical record which he had kept of the Settlement.

CARROOR,
23th September 1863.

(Signed) H. E. SULLIVAN,
Acting Sub-Collector.

SETTLEMENT REPORT

OF

SALEM.

1. I have the honor to submit the usual Settlement Report for Fasli 1272 (1862-63), with the prescribed accounts.

2. Statement No. 1 shows the Officers by whom, and the places at which, the Settlement was made. The two Taluks forming the principal Division, viz., Ahtur and Salem, were settled by myself. The Sub-Collector, the Head Assistant, and the Deputy Collector Ramiengar settled each his own Division.

3. Except Darampoory the Settlement of each Taluk was conducted within its own limits. Mr. Smith, the Sub-Collector, settled a portion of the Darampoory Taluk at Iramuttoor, which is in the Utengiri Taluk, but not far from the limits of the Darampoory Taluk. This was done in order to avoid the assembling of the Ryots at Darampoory, and other chief places in that Taluk where cholera was prevalent at the time.

4. NUMBER AND TENURE OF VILLAGES.—The total number of villages was 2,708, the same number as last year. No changes have taken place in the tenure of these village during the year.

5. PUTTAHS.—The total number of Ryotwar Puttahs was 1,94,194, of which 1,64,548 were old Puttahs which remained unaltered. The number of fresh Puttahs issued during the year was 17,356, and the number of the old ones in which changes were noted down was 12,290, bearing a proportion of 9 and 6 per cent. on the total number. From the small number of Puttahs renewed, it will be seen that the Ryots are beginning to appreciate the system of permanent Puttahs.

6. SEASON.—The season opened pretty well, and has been decidedly more favorable than the preceding year. Rain fell more or less every month from April to December, the period which embraces both the dry and wet cultivation seasons. Had the rains which fell in November and December been a little more general, there would have been no failure at all in the crops. The amount of waste and shavi is considerably below that of the past year. The average fall of rain

from April 1862 to March 1863 was, as shown in the annexed Abstract, 33 inches ; while the fall during the preceding twelve months was 23 inches.

Months.	Inches.	Tenths.
1862. April.....	0	5
„ May.....	3	0
„ June.....	1	2
„ July.....	1	6
„ August.....	3	4
„ September.....	7	3
* Total.....	17	5
„ October.....	8	0
„ November.....	4	5
„ December.....	0	2
1863. January.....	0	0
„ February.....	0	0
„ March.....	3	1
+ Total.....	15	8
Grand Total: { * 17 5 + 15 8 }	33	3

7. **SANITARY STATE.**—The public health during the year was in general good. Cholera and fever did, however, prevail here and there in the District, but their results have not been very fatal. In the Salem Criminal Jail, however, the epidemic (cholera) was so fatal that within the space of a month seventy deaths occurred among the convicts. Disease among cattle was comparatively small.

8. **VACCINATION.**—The following Abstract shows the gross result of the Vaccination Returns Cases reported as successful form 85 per cent. of the whole number vaccinated. When Ryots are assembled at the Jamabundy, it has been a rule in this District with the Settlement Officers, to explain to the Ryots the benefits of vaccination, and to ascertain as far as practicable the correctness of Vaccinators' Returns. Tahsildars too are required to do this from time to time, and particularly when they visit the different villages in their Taluks. Thus all possible measures are adopted by the local Revenue authorities to check Vaccination Returns, and to explain to the people the benefits of vaccination; but so long as there is a want of some superintending authority belonging to the Medical Department, who could visit the villages, and give his whole time to the duties of superintendence, the system must be defective, and a thorough reliance cannot be placed upon the Returns. There is a Native Surgeon at Salem, and I do not see why this Officer should not be required to make a circuit through the District, at least once a year, and to superintend the Vaccination Department.

Years.	Total.	Success-ful.	Unsuc-cessful.
1270.....	17,971	15,362	2,609
1271.....	18,131	15,555	2,576
1272.....	17,731	15,078	2,653

9. **PRICES.**—The following Abstract shows the prices of some of the staple products of the District during the current and the preceding two years :—

Species.	Fasli 1270.	Fasli 1271.	Fasli 1272.
Paddy, 1st sort.....	174	179	163
Do. 2nd sort.....	158	163	147
Cholum or Jonnaloo.....	195	200	180
Cumboo.....	185	179	155
Horse gram.....	202	199	170
Raggy.....	192	189	167
Varagoo.....	108	111	102

10. From the foregoing the Board will see that prices have somewhat fallen during the year, owing chiefly to the favorable character of the season.

11. **RYOTS' HOLDINGS.**—The quantity of occupied land at the beginning of the Fasli was Acres 9,99,057, assessed at Rupees 18,60,526. The lands given up during the Fasli were Acres 32,948, assessed at Rupees 46,857 against Acres 39,633, assessed at Rupees 60,880 given up last year. The remaining land was Acres 9,66,109, assessed at Rupees 18,13,669. The lands taken up afresh during the Fasli were Acres 69,600, assessed at Rupees 91,742. In the last year the fresh land was Acres 51,830, assessed at Rupees 73,770.

12. The total holdings of the Ryots during the Fasli amounted to Acres 10,35,709, assessed at Rupees 19,08,411. Of this, Acres 2,039, assessed at Rupees 8,992 constitute the item "Waste remitted."

13. **ACTUAL CULTIVATION.**—The extent of actual cultivation was Acres 10,23,209, assessed at Rupees 18,84,384. If to this be added the item "Waste charged," viz, Acres 10,461, assessed at Rupees 15,034, the total will be Acres 10,33,670, assessed at Rupees 18,99,419, showing an increase over the past Fasli of Acres 40,372, assessed at Rupees 64,982.

14. **WASTE CHARGED AND WASTE REMITTED.**—The extent of land left waste was Acres 12,500, assessed at Rupees 24,027. Of this, Acres 10,461, assessed at Rupees 15,034, were charged to the Ryots; and Acres 2,039, assessed at Rupees 8,993, were remitted. Of this remission, which is Rupees 17,753 below that granted for waste during the preceding Fasli, Rupees 8,326 appertain to Nunjah lands left waste for want of water. During the current Fasli the practice of granting partial remissions was altogether abandoned.

15. **REMISSIONS.**—The remissions for the year amount to Rupees 3,44,160, showing a net increase of Rupees 61 compared with the last year. Of this sum the fixed remissions amount to Rupees 3,42,001, and the occasional remissions to Rupees 2,159.

The particulars of these two items are as follow :—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
<i>Occasional Remissions.</i>				
Shavi.....	2,654	1,321	...	1,333
Boganustum.....	250	733	483	...
A reduction of 12½ per cent. on Punjab lands for short crop.....	15	80	65	...
Neermooloogaday, or land inundated.....	...	25	25	...
Partial remissions on waste charged.....	656	...	...	656
Total.....	3,575	2,159	...	1,416
<i>Fixed Remissions.</i>				
Cowle remissions, &c.	25,056	19,145	...	5,911
Permanent remissions.....	1,90,494	1,93,845	3,351	...
Sibbundy.....	1,24,974	1,29,011	4,037	...
Total.....	3,44,099	3,44,160	61	...

16. The increase in the Beriz accounts for the increase of Rupees 3,035 under the head of Village servants.

17. The system of giving partial remissions having been altogether abandoned, a decrease under that head appears.

18. The decrease of Rupees 6,037, under the head of Cowle Remissions, is the result of the restriction placed on the grant of Cowles.

19. CULTIVATION OF SPECIAL PRODUCTS.—The following table shows a slight increase in the cultivation of Cotton, and a decrease in that of Sugar-cane. The extent under Indigo cultivation is the same as that of the past year :—

Items.	Fasli 1271.		Fasli 1272.	
	Extent.	Assessment.	Extent.	Assessment.
Sugar-cane.....	1,597	13,278	1,531	12,795
Cotton.....	16,317	26,720	16,333	26,850
Indigo.....	1,891	5,243	1,889	6,249

20. GENERAL RESULT OF LAND REVENUE SETTLEMENT.—The following table shows the particulars under this head :—

Items.	Beriz of Fasli 1271.	Beriz of Fasli 1272.	Increase.	Decrease.
Punjab.....	12,67,262	13,05,278	38,016	...
Nunjah.....	4,61,652	4,86,615	24,963	...
Garden.....	77,491	77,790	299	...
Punjab converted into Nunjah and Garden.....	55,715	60,647	4,932	...
Garden converted into Nunjah.....	8,513	8,703	190	...
Total.....	18,70,633	19,39,033	68,400	...
Deduct as per No. 4.....	3,44,099	3,44,160	61	...
Balance.....	15,26,534	15,94,873	68,339	...
Sundry items as per No. 4.....	88,399	...	...	88,399
As per No. 3—Total.....	16,14,933	15,94,873	...	20,060
Shrotriem Jodigi.....	13,961	13,976	15	...
Permanently settled.....	4,57,159	4,47,764	...	9,395
Total Land Revenue.....	20,86,053	20,56,613	...	29,440

21. From the foregoing Abstract it will be seen that the total amount under this head was Rupees 20,56,613, showing a decrease of Rupees 29,440. This decrease is not real, but nominal. The decrease is apparent from two causes: first, from the transfer of certain items (Sundry items) hitherto credited to "Land Revenue Ryotwar" to "Land Revenue Miscellaneous," under the recent orders of the Board of Revenue; and secondly, from the deduction of Rupees 9,395 from the Peishcush of the Permanently settled estates, on account of the resumption of the Moturpha

Revenue, under the orders of the Board dated the 21st October 1862, No. 708. There is, the Board will see, an actual increase in the land assessment of 68,000 Rupees.

22. REVISION OF THE ASSESSMENT.—The annexed Abstract Statement shows the permanent reductions made under each head (Dry, Wet, and Garden), and the actual cultivation of each year for nine years, from Fasli 1264, or the year preceding the one in which the grant of reductions commenced. From this Statement will be seen the gratifying result of the liberal reductions allowed in the land assessment :—

Fasli.	Dry.			Wet.			Garden.			Total assessment.	Deduct remission.	Balance.
	Ryul assess-ment.	Remission.	Balance.	Ryul assess-ment.	Remission.	Balance.	Ryul assess-ment.	Remission.	Balance.			
1264.....	8,94,162	...	8,94,162	3,65,618	...	3,65,618	64,202	...	64,202	13,23,982	...	13,23,982
1265.....	9,95,825	56,038	9,39,787	3,91,367	...	3,91,367	58,441	18,310	40,131	14,45,633	74,348	13,71,285
1266.....	11,34,442	63,532	10,70,910	4,25,545	19,145	4,06,400	62,871	20,382	42,489	16,22,858	1,03,159	15,19,699
1267.....	11,47,249	65,931	10,81,328	4,27,220	19,142	4,08,078	84,461	20,876	63,585	16,58,930	1,05,939	15,52,991
1268.....	12,06,237	71,273	11,34,964	4,60,670	18,669	4,42,001	86,795	21,063	65,732	17,53,702	1,11,005	16,42,697
1269.....	12,56,471	1,11,163	11,45,308	4,55,672	51,640	4,04,032	82,951	24,133	58,818	17,95,094	1,86,936	16,08,158
1270.....	12,79,799	1,12,433	11,67,366	4,70,096	52,759	4,17,337	83,788	24,101	59,687	18,33,883	1,89,293	16,44,590
1271.....	12,89,502	1,12,756	11,76,746	4,61,120	53,729	4,07,391	83,815	23,805	60,010	18,34,437	1,90,290	16,44,147
1272.....	13,23,011	1,15,096	12,13,915	4,86,095	53,656	4,32,439	81,313	24,119	60,194	18,99,419	1,92,971	17,06,448

23. **SUNDRY SOURCES OF REVENUE.**—The sundry sources of Revenue for the year amounted to Rupees 2,65,410, showing a net increase of Rupees 19,009. The particulars are exhibited in the following Abstract :—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
Abkarry.....	1,36,010	1,91,000	54,990	...
Stamps.....	1,10,391	74,410	...	35,981
Total.....	2,46,401	2,65,410	19,009	...

24. The operation of the Statute, regulating the limitation of suits, swelled the Stamp Revenue to an unusually large extent in the past year. Hence there is a decrease (Rupees 35,981) under this head during the year under report.

25. The renewal of the lease during the year at a higher rent accounts for the increase of Rupees 54,990 in the Abkarry Revenue.

26. **LAND REVENUE AND SUNDRY SOURCES OF REVENUE.**—The following Abstract shows the revenue for the year under report from Land and Sundry sources inclusive :—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
Land Revenue.....	20,86,053	20,56,613	...	29,440
Sundry sources of Revenue.	2,46,401	2,65,410	19,009	...
Total.....	23,32,454	23,22,023	...	10,431

27. **MISCELLANEOUS REVENUE.**—The Miscellaneous Revenue for the year under report amounted to Rupees 1,20,569, showing a decrease over the past Fasli of Rupees 38,361.

28. The increase under the head "Land Revenue, Miscellaneous" (Rupees 3,518) is owing to the transfer of certain items to this head from that of "Land Revenue Ryotwar," under the orders of the Board above referred to.

29. In the last year's amount, under the head "Forest Revenue," was included the seignorage levied on sleepers supplied to the Railway Company during the official years 1859-60 and 1860-61. There being no such receipts during this year, a decrease of Rupees 40,854 appears under this head. The following table shows the particulars of Miscellaneous Revenue :—

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
Land Revenue, Miscellaneous....	98,341	1,01,859	3,518	...
Forest do.	55,697	14,753	...	40,854
Abkarry do.	391	525	134	...
Moturpha do.	84	8	...	76
Stamps do.	4,507	3,423	...	1,084
Total.....	1,58,930	1,20,569	...	38,361

30. **DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.**—The following Abstract shows the Demand, Collection, and Balance under all sources of Current Revenue : first, up to the end of the Fasli ; and, secondly, up to the end of August.

Items.	Total demand.	Balance at the end of the Fasli.	Balance at the end of August, Fasli 1273.	Per centage of Columns 2 and 3.	Per centage of Columns 2 and 4.
1	2	3	4	5	6
Land Revenue.					
Permanently settled.....	4,47,764	26,377	12,817	6	3
Shrotriern Jodi.....	13,976	3,264	2,046	23	15
Ryotwar.....	15,95,014	23,754	10,555	1	1
Miscellaneous.....	1,01,642	1,532	359	2	...
Total.....	21,58,396	54,927	25,777	...	...
Forest.....	14,830	...	...	...	...
Abkarry.....	1,91,000	21,382	...	11	...
Rented.....	525	...	...	...	...
Miscellaneous.....	...	...	...	...	...
Total.....	1,91,525	21,382	...	...	...
Moturpha.....	...	...	...	...	...
Miscellaneous.....	8	...	...	...	...
Total.....	8	...	...	...	...
Stamps.....	74,410	...	...	...	...
Miscellaneous.....	3,423	...	...	...	...
Total.....	77,833	...	...	...	...
Grand Total...	24,42,592	76,309	...	...	...

31. The balance at the close of the year against Muttahs was Rupees 26,377. The collections up to the end of August have reduced this balance to Rupees 12,817. A part of this appertains to lands taken up in the Muttahs for Railway and other public purposes. For deducting this amount permanently from the Peishchush the permission of the Board has been applied for in my letter dated the 6th June 1863, No. 102.

32. The outstanding balance against Jodi and Shrotriern villages amounted at the end of the Fasli to Rupees 3,264, and up to the end of August to Rupees 2,046.

33. The outstanding balance under the head "Ryotwar" amounted at the end of the Fasli to Rupees 23,754, and at the end of August 1863 to Rupees 10,555. Most of this outstanding balance has to be recovered by the distraint of property.

SETTLEMENT REPORT OF

34. DEMAND, COLLECTION, AND BALANCE OF ARREARS.—The subjoined Statement shows the Demand, Collection and Balance on account of arrears :—

Items.	Balance at the beginning of Fasli.	Collections.				Balance.	Particulars.	
		Remission.	Actual collection within the Fasli.	Collection up to August, Fasli 1273.	Total.		Recoverable.	Irrecoverable.
<i>Land Revenue.</i>								
Permanently settled.....	40,332	...	27,766	9,395	37,161	3,171	3,171	...
Shotriem Jodigi.....	4,248	...	4,206	...	4,206	42	42	...
Ryotwar.....	32,822	7,385	17,486	147	25,018	7,804	3,429	4,375
Miscellaneous.....	1,582	358	1,110	25	1,493	89	88	1
Total...	78,984	7,743	50,568	9,567	67,878	11,106	6,730	4,376
Rented.....	906	...	996	...	906	...	...	...
Miscellaneous.....	...	...	...	...	...	...	...	...
Total...	906	...	996	...	906	...	...	...
Moturpha.....	3,376	3,368	6	...	3,376	...	...	...
Miscellaneous.....	48	48	...	...	48	...	...	...
Total...	3,424	3,416	8	...	3,424	...	...	...
Grand Total...	83,314	11,159	51,482	9,567	72,208	11,106	6,730	4,376

35. The balance under the head "Permanently settled," viz., Rupees 3,171, is the assessment of lands taken up for Railway and other public purposes. Sanction of the Board has been applied for in my letter above referred to, for deducting the assessment on such lands permanently from the Peishcush.

36. The balance outstanding against Ryotwar, Moturpha, and Miscellaneous amounted at the end of August to Rupees 7,893. Of this sum Rupees 4,376 have been found after careful inquiries to be irrecoverable, and I request the necessary sanction for removing the amount from the accounts.

37. The annexed table shows the different Faslis, and the different heads to which the irrecoverable arrears now recommended for remission appertain :—

Items.	Fasli 1269.	Fasli 1270.	Fasli 1271.	Total.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue.....	94 0 0	1,006 0 0	3,274 0 0	4,374 0 0
Miscellaneous.....	...	...	1 0 0	1 0 0
Total...	94 0 0	1,006 0 0	3,275 0 0	4,375 0 0

38. The following Abstract shows the sum which it was proposed in last year's report to remit, the amount since collected, and the amount written off the accounts, according to the sanction of Government dated the 30th April 1863, No. 744.

Items.	Amount recommended for remission in last Fasli.	Amount since collected.	Amount written off the accounts.
1	2	3	4
	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue.....	7,459 10 1	74 10 5	7,384 15 8
Miscellaneous.....	406 4 3	48 10 11	357 9 4
Moturpha.....	3,367 8 0	...	3,367 8 0
Miscellaneous.....	48 11 5	...	48 11 5
Total...	11,282 1 9	123 5 4	11,158 12 5

39. COERCIVE PROCESS.—The number of cases in which coercive process was employed in the year was 986, the number in the preceding Fasli was 1,615. The revenue collected by that process was Rupees 2,739. The actual sum in arrears was Rupees 7,275.

40. CHARGES.—The charges incurred during the year were Rupees 2,06,726, exhibiting an increase of Rupees 6,016 over the past Fasli.

41. The decrease under the head of "Salary of Collectors, &c.," is owing to the Assistant Collector appointed to this District not having joined, and the abolition of the Special Deputy Collector's Office on the Shevaroy Hills.

42. The appointment of two additional Sub-Magistrates, and the increased rates of pay to the Taluk Peons, have led to the increase of Rupees 2,313 under the head "Huzur and District Establishment."

43. The increase in the Forest Establishment accounts for the increase of Rupees 7,420 under the head "Salary of Forest Department."

44. INCOME TAX.—The enclosed Statement shows the Demand, Collection, and Balance of Income Tax for Fasli 1272. The demand for the year amounts to Rupees 49,552, including stoppages from public servants' pay, the collection to Rupees 38,054, and the balance to Rupees 11,498. The assessment, exclusive of the stoppages from public servants' pay, is Rupees 38,211-3-2.

45. VILLAGE AND TALUK ACCOUNTS.—The Village and Taluk accounts in the different Taluks were examined by the Officers who conducted the settlement. Any errors discovered were pointed to the Curnums, &c., and notice was taken of any remissness on the part of either the Curnums or the Taluk Gumastahs in the preparation of these accounts. On the whole I may say that the accounts are very satisfactorily prepared.

46. REGISTER OF LANDS POSSESSED BY PUBLIC SERVANTS.—The annexed Abstract shows the lands possessed by the public Revenue servants in this District. It is not however complete,

SETTLEMENT REPORT OF SALEM.

three or four servants not having as yet been able to render their Returns. Steps have been taken to obtain these, and to complete the Register at an early date.

Items.	Extent.	Assess-ment.
	Acres.	rs.
Lands belonging to public servants employed in the Huzur Cutcherry...	1,529	3,857
Do. do. employed in the Taluks...	6,252	14,982
Total...	7,781	18,839

47. REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—It only now remains for me to express my satisfaction with the conduct of all the subordinate Officers in the District. Mr. Hathaway, my Head Assistant, is an able and efficient young Officer. Mr. Thomas, Sub-Collector, has been but a short time in the District, and has conducted the duties of his office well and efficiently. V. Ramiengar, Deputy Collector in charge of the Namkul Division, is a most able public servant, and the conduct of the Treasury business by Mr. Boalth has given me satisfaction. I have received very great assistance in the discharge of my duties from my Serishtadar David Paul Pillay, an able, hard working, and honest man.

SALEM,
23rd September 1863.

(Signed) D. ARBUTHNOTT,
Collector.

SETTLEMENT REPORT

OF

SOUTH CANARA.

1. I have the honor to submit my Report on the Annual Settlement of the Land and Sundry Sources of Revenue of this District for Fasli 1272 (A. D. 1862-63), accompanied by the prescribed Statements. Having taken charge of the District only on the 7th July 1863, I found the Jamabundy completed on my arrival.

2. The last year's Jamabundy Report exhibited the transactions of the Candapur Taluk for only 2½ months, i. e., from 16th April to the end of the Fasli, that Taluk having been transferred from North to South Canara on the above date. In this Fasli, however, in order to ensure a comparison between the past and present Faslis, the transactions of the whole of last Fasli, thus including the 9½ months during which Candapur formed part of North Canara, are exhibited.

* Vide Enclosure A.

3. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—The Taluks of Uppinangadi, Udipi, Candapur, and part of Mangalore, were settled by Mr. Hodgson between the 13th January and 17th April, and the remaining part of Mangalore, as well as the Taluk of Cassergode, by the Head Assistant, Mr. Webster, between the 7th May and 8th June 1863. The several places at which the Jamabundy was made, are given in the accompanying Statement No. 1.

4. The number of Pattahs issued for land newly taken up was 643, whilst that of renewed Pattahs where the old ones had been lost, or alteration to any great extent had taken place, was 247, thus making an aggregate of 890. The unrenewed Pattahs amounted to 1,611, and the number of Wurgs to which no Pattahs are granted to 34,064.

Months.	1861-62.	1862-63.
	Ins. Cts.	Ins. Cts.
April.....	5 5½	1 0½
May.....	4 4½	1 9
June.....	52 8	61 0½
July.....	40 6½	32 2½
August.....	39 6	38 7½
September.....	4 8	22 7
Total....	147 8½	160 7
Average..	21 6½	26 7½
October.....	2 8	8 7
November.....	2 2½	7 2
December.....	..	1 9½
January.....	..	0 5
February.....	..	..
March.....	1 8	4 2½
Total....	6 8½	22 6
Average..	2 2½	4 5½
Grand Total..	154 7	183 3

5. SEASON.—I. The rain-fall during the official year 1862-63, is exhibited in the marginal Statement, which has been prepared in accordance with the instructions contained in the Board's Proceedings, No. 3,635 of 1863. The total quantity of rain which fell during the year under report was greater than that in the past Fasli, and February was the only month in which there was none. It commenced very heavily on the 10th of June, but shortly afterwards partially abated, and cultivation was carried on favorably throughout the District. The north-east monsoon, which sets in in October, was favorable to the 2nd and 3rd crops raised at that period, as well as to Cocoanut and other plantations, so that the season was decidedly a favorable one.

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M63-

SETTLEMENT REPORT OF

	DEATHS FROM		
	Cholera.	Small-pox.	Fever.
Fasli 1271....	100	246	28
Cundapur....	8	20	11
Total..	108	266	39
Fasli 1272.....	450	118	79
Difference..	Increase. 342	Decrease. 148	Increase. 40

neighbourhood. It prevailed also more or less in a part of the Udipi Taluk for some short time.

Fasli 1271 including Cundapur Taluk.....	519
" 1272.....	650
Increase....	131

have been brought by cattle from above the Ghauts.

Faslis.	Successful.	Unsuccessful.	Total.
1270....	4,545	950	5,495
1271....	4,151	1,095	5,246
1272....	4,587	894	5,481

Returns submitted by the Vaccinators, and I am constrained to say that I do not consider that they can be implicitly relied upon, though means have been taken to ensure their accuracy, and the village authorities are made to exercise a certain supervision over the accounts produced by the Vaccinators.

Species.	AVERAGE.				
	Fasli 1263, 1264 and 1265.	Fasli 1266, 1267 and 1268.	Fasli 1269, 1270 and 1271.	Fasli 1271.	Fasli 1272.
Jeera Rice, 1st sort, per Garce..	Rs. 221	Rs. 238	Rs. 383	Rs. 347	Rs. 377
Muscati 2nd do. do.	201	202	320	269	311
Do. 3rd do. do.	185	234	259	251	201
Paddy do. do.	...	...	140	119	145
Cocoanuts, per 1,000.....	19	22	28	31	27
Betelnut, per Candy.....	39	51	73	69	64
Pepper, per do.	61	75	83	81	84
Cardamoms, per do.	...	...	770	762	1,068

Fasli 1263 to 1271, as well as the actual prices of Fasli 1271 and 1272. There is a slight difference between the prices of Fasli 1271, as given in the last year's Report, and those now exhibited, as the former did not include those of the Cundapur Taluk which was then attached to North Canara. With the exception of Betelnut and Coconut, the prices of all other articles have risen to a considerable extent. The cause of the increase in the price of Rice during the past year, notwithstanding that the season was very favorable to the Rice crops, may be partly ascribed to an increased demand for exportation, and partly to a less quantity of Rice having been imported from above the Ghauts, in consequence of a preference being given to Coffee by those who were in the habit of bringing Rice from thence.

II. *Sanitary state of the District.*—The sanitary condition of the District was on the whole good, though the number of deaths from cholera, small-pox and fever, how an increase in the aggregate over those which occurred in the previous year. Cholera broke out at Beitkal, where large bodies of workmen had been collected, and was carried from thence into the Cundapur Taluk and its

III. *Deaths among Cattle.*—The increase in the number of deaths among cattle is owing to the prevalence of murrain in the District for some short time, which is said to

IV. *Vaccination.*—The number of individuals vaccinated in the current year exceeds that of the past year, and nearly equals the number vaccinated in Fasli 1270. The marginal Statement has been drawn up from the

6. PRICES.—

I. The marginal Statement gives the average wholesale prices of agricultural products during the last nine years, i.e., from

SOUTH CANARA.

288 288 3

Ports.	FASLI 1271.			Fasli 1272.	Increase.	Decrease.
	As per last year's Report.	Cundapur.	Total.			
Arabia and other Ports in the Persian Gulf.....	In. Mds. 2,04,967	In. Mds. 93,263	In. Mds. 2,98,230	In. Mds. 2,97,923	In. Mds. 317	In. Mds. 307
Travancore.....	1,381	..	1,381	2,508	1,127	..
North Canara.....	11,474	1,28,637	6,64,176	7,56,118	91,942	..
Other free Ports.....	5,24,065	..	..	..	..	..
Total....	7,41,887	2,21,900	9,63,787	10,56,549	93,069	397
Net Increase.....				92,762		

Average for three Faslis, viz., 1263, 1264 and 1265.	Average for three Faslis, viz., 1266, 1267 and 1268.	Average for three Faslis, viz., 1269, 1270 and 1271.
In. Mds. 12,03,166	In. Mds. 8,11,150	In. Mds. 9,53,618

Fasli 1271.....	Cwt. 58,700
" 1272.....	75,819
Increase.....	17,119

III. *Coffee.*—The export of Coffee has also been on the increase during the year under report, as will be seen from the Statement in the margin. The trade promises to become a flourishing one, and has already attracted a number of persons from this District, who are forming plantations in the Mysore territory, and will eventually ship their Coffee from this and other Ports in South Canara.

Species.	For Fasli 1271.	For Fasli 1272.
Jeera Rice, 1st sort, per Garce..	Rs. 381	Rs. 412
Muscati, 2nd do. do.	291	355
Do. 3rd do. do.	272	311
Paddy .. do. do.	133	154
Cocoanuts, per 1,000.....	37	33
Betelnut, per Candy.....	73	70
Pepper, per do.	92	90
Cardamoms, per do.	893	1,231

IV. The marginal Statement shows the retail prices of agricultural products during the last two Faslis. These prices press, no doubt, heavily on the poorer classes, but it must be observed at the same time, that the rates of wages have also risen in proportion, and that many have found constant employment in the Coffee plantations above the Ghauts.

7. REMISSIONS.—I. The sum of Rupees 18-7-9, appearing under this head, is the assessment on Coomery cultivated by Wargdars under their Puttals, and which was prohibited under the Order of Government dated 23rd May 1860, No. 1,002. This sum was not included in the accounts of last year, pending an inquiry whether the assessment was liable to be remitted; and as it appeared to be of the same description as other Coomery Beriz remitted under the above Order, it has been entered accordingly in the accounts of this year. The other items entered under the head of "Permanent Remissions" require no remark, being similar to those included in the last year's account.

II. *Temporary Remission.*—The decrease of Rupee 1-1-3 under this head is attributable to some waste Salt pans having been brought under cultivation and converted into rice fields.

Item No. 2.

	No.	Assessment.
		Rs.
Number of Wurgs lying waste in Fasli 1271....	380	4,523
Do. Deduct Wurgs brought under cultivation in Fasli 1272....	25	353
Balance...	355	4,170
Add number of Wurgs uncultivated in Fasli 1272....	24	251
Total...	379	4,421

Assessment remitted for Fasli 1271	4,523	5	1
Do. for " 1272	4,420	11	5
Decrease	102	9	8

Item No. 3.

IV. *Deficiency of land.*—Decrease Rupees 52-8-0. Some Wurgs, hitherto considered as deficient in extent, were found on inquiry held during the current Jamabandy, to contain sufficient land to be able to bear the assessment, and the same was imposed; hence the decrease in the remissions in this item.

Item No. 5.

V. *Kadim Vaida Wurgs.*—The decrease of Rupees 21-9-2 under this head, is owing to these Wurgs having paid the higher rates of assessment according to the stipulations of the Cowle.

Item No. 6.

VI. *Hossagame Vaida Wurgs.*—The net increase in this item, viz., Rupees 177-3-11 is attributable to the remissions allowed on Hossagame lands brought to regular account during the year under report. The particulars of the same are entered in Statement No. 6.

Item No. 7.

VII. *Land washed away by the sea or rivers.*—Lands of this description, which came under the head of Remission, during former years, were found to have been further injured during the current Fasli; hence an increase of Rupees 33-0-4 in the remissions in this item.

Item No. 8.

VIII. *Shamilat Bazar.*—The decrease of Rupees 1,512-9-6 in this item, is the amount of assessment imposed on such portions of waste Wurgs as have been brought under cultivation during the past year.

Item No. 9.

IX. *Deficiency of Produce.*—Decrease Rupees 1,739-6-8. This consists of the assessment imposed on certain lands found capable of bearing the same, and which was not levied last year.

Item No. 10.

X. *General circumstances of distress.*—The decrease under this head is owing to Rupees 183-9-10, out of last year's remissions, having been re-assessed in the Jamabundy during the past year.

8. I. The Board's instructions contained in their Miscellaneous Circular Order, No. LXIX, dated 19th June 1863, have been duly attended to, and the different items of Extra Revenue, which hitherto were entered separately in Statements Nos. 4 and 9, are now exhibited in Statement No. 9 alone. Under this arrangement it is, however, impossible to exhibit in one Statement a comparison between the transactions of the two Faslis as regards each item, and a separate Statement marked A is therefore appended to this Report; and upon this I proceed to offer the following observations:—

III. This decrease of Rupees 102-9-8, as shown in the margin, is owing to the assessment of lands brought under cultivation during the Fasli exceeding that of those which were left waste during the same year. It is chiefly in the Taluk of Uppinangadi, in localities below the Ghauts, that lands are thus left waste on account of the unhealthiness of the climate, and the consequent difficulty of procuring labor.

IV. *Deficiency of land.*—Decrease Rupees 52-8-0. Some Wurgs, hitherto considered as deficient in extent, were found on inquiry held during the current Jamabandy, to contain sufficient land to be able to bear the assessment, and the same was imposed; hence the decrease in the remissions in this item.

V. *Kadim Vaida Wurgs.*—The decrease of Rupees 21-9-2 under this head, is owing to these Wurgs having paid the higher rates of assessment according to the stipulations of the Cowle.

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IX. *Deficiency of Produce.*—Decrease Rupees 1,739-6-8. This consists of the assessment imposed on certain lands found capable of bearing the same, and which was not levied last year.

X. *General circumstances of distress.*—The decrease under this head is owing to Rupees 183-9-10, out of last year's remissions, having been re-assessed in the Jamabundy during the past year.

Statement A.

1. Ground rent including Quit-rent.	Rs.
Fasli 1271.....	4,261
" 1272.....	4,559
Increase.....	298

II. *Miscellaneous Items.*—This increase of Rupees 298 is owing to certain land formerly subject to the payment of Moturpha tax, having been surveyed and brought under the Quit-rent assessment during the year, in the Cundapur and Uppinangadi Taluks.

III. *Coomery.*—From the marginal Statement it will be observed that the extent of land cultivated with Coomery this year is less than that of the last year. This is owing to the restrictive orders on this subject having been generally more rigidly obeyed, and to the orders contained in the Board's Proceedings, dated 12th June 1860, having been enforced in the Cundapur Taluk. In the Cassergode Taluk Coomery was in some cases cleared in excess of the extent allowed, and in a few other places it was cultivated contrary to existing orders; but all such cases were punished either by the collection of double assessment, or by confiscating the produce and punishing the offender under the Penal Code.

Fasli.	Extent of land cultivated.	Revenue.
	A. C. A.	Rs.
1271.....	13,250 28 10 1/2	17,152
1272.....	.. .. .	..
Included in the Jamabandy..	8,784 20 12 1/2	13,640
Punished with confiscation and sale of produce.....	858 38 1	1,746
Total....	9,643 18 13 1/2	17,386
Difference.....	3,707 9 13 1/2	234

either by the collection of double assessment, or by confiscating the produce and punishing the offender under the Penal Code.

Assessment.

Fasli 1271.....	1,982
" 1272.....	1,532
Decrease..	450

IV. *Huckle Cultivation.*—The marginal Statement shows a decrease of Rupees 450 under this head, and it is to be chiefly attributed to the heavy rains which fell in the beginning of the season, and which were unfavorable to the cultivation of dry crops.

Receipts for Fasli 1271.....	Rs. 48,032
Do. for Fasli 1272, being the value of 309 Candies of Ameendivi Coir sold to the Bengal Government.....	12,000
Sale proceeds of Candies 352-13-3, sold by public auction.....	12,191
Decrease...	23,841

V. *Ameendivi Coir.*—The marginal Statement shows a decrease of Rupees 23,841, in the collections on account of Ameendivi Coir for Fasli 1272, as compared with those of the preceding year. This decrease is owing to the Bengal Government having paid in Fasli 1271 a sum of Rupees 10,597 for Coir purchased in Fasli 1270, and also to a large quantity of Coir in hand at the end of Fasli 1270, having been sold in Fasli 1271. The prices obtained in the past year were, moreover, lower than those received during the preceding Fasli.

Average per Candy.	Rs. A. P.
Fasli 1271.....	39 12 2
" 1272.....	37 1 0

lower than those received during the preceding Fasli.

Statement A, Item No. 5.

Fasli 1271.....	Rs. 2,597
" 1272.....	3,271
Increase...	674

VI. *Land cultivated but not included in the Settlement.*—There is an increase of Rupees 674 under this item, as shown in the margin.

Fasli 1271.....	Rs. 7,727
" 1272.....	8,195
Increase...	468

9. *FOREST REVENUE.*—I. The collections on account of Forest Revenue shows an increase of Rupees 468, as exhibited in the margin.

II. The decrease of Rupees 322-1-4, under the item of Tax on Sandalwood-oil stills, has arisen from a less number of stills having been worked during the year under report, whilst the increase under the item of seigniorage is attributable partly to a larger number of trees having

been felled consequent on an increased demand for timber, and also to seigniorage having been levied under the new rules on firewood imported into towns.

Statement No. 7.			
Cultivation of Sugar-cane.		Prices of Jaggery per Candy.	
Fasli 1271.	Acres.	Fasli 1271.....	Rs.
South Canara.....	572	" 1272.....	42
Cundapur.....	150	" 1272.....	50
	722	Increase....	8
For Fasli 1272.....	741		
	Increase....	19	

10. EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS.—The marginal Statement shows a trifling increase in the extent of land cultivated with Sugar-cane. The price of Jaggery was higher by Rupees 8 per Candy than that which obtained during the previous year.

11. GENERAL RESULT OF LAND REVENUE SETTLEMENT.—I. It will be observed from the

Fasli.	Ryotwar.	Redemption of Assessment.	Miscellaneous and Forest.	Total.
Fasli 1271. As per last year's Report... Cundapur Taluk for 9½ months, or from 1st July 1861 to 15th April 1862, not included in the accounts of the above Fasli.	Rs. 11,75,716	Rs. 5,710	Rs. 81,092	Rs. 12,62,518
	1,39,098	...	2,138	1,41,236
Fasli 1272...	13,14,814 13,20,150	5,710 ...	83,230 60,962	14,03,754 13,81,112
Difference...	Increase. 5,336	Decrease. 5,710	Decrease. 22,268	Decrease. 22,612

comment, have already been noticed above, and it may be here remarked that the falling off in the Ameendivi Coir, to the extent of Rupees 23,811, is the chief cause of the aforesaid decrease.

12. SUNDRY SOURCES OF REVENUE.

Items.	Fasli 1271.			Fasli 1272.	Comparison.	
	As per Settlement Report.	Add Cundapur Taluk for 9½ months.	Total.		Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Abkarry.....	51,395	10,361	61,756	62,438	682	.....
Miscellaneous.....	419	182	601	.....	.....	601
Moturpha.....	2	1	3	.....	.....	3
Salt.....	4,06,432	74,560	4,80,992	5,55,397	74,405	.....
Sea Customs.....	37,143	13,651	50,794	50,035	.....	759
Stamps.....	1,36,855	11,270	1,48,125	1,01,825	.....	46,300
Income Tax.....	29,881	2,891	32,772	24,918	.....	7,854
Total...	6,62,127	1,12,916	7,75,043	7,94,613	Net 19,570	.....

I. *Abkarry*.—Previous to last Fasli, the system of "Kattikarka" prevailed in parts of the Cassergode and Uppinangadi Taluks. This system was abolished in Fasli 1272 by orders of the Board of Revenue, dated 9th October 1861, No. 5,477, and regular Abkarry farms being substituted for it were sold for a period of three years, the result being an increase of Rupees 1,272 in the aforesaid Taluks, viz., Rupees 335 in Cassergode, and Rupees 937 in Uppinangadi, from which the amount of "Kattikarka" hitherto levied being deducted, there remains the sum of Rupees 704-9-4 as the net increase under this head.

1. Abkarry.		Rs.
Fasli 1271.....	61,756	
" 1272.....	62,438	
Increase....	682	

Revenue.		Rs.
Fasli 1271.....	4,80,992	
" 1272.....	5,55,397	
Increase.....	74,405	

II. *Salt*.—The increase in the Salt collections is shown in the margin. During the year under report the stock of salt was ample, and the sales increased in consequence of the carts and cattle, which brought down Coffee to Mangalore from above the Ghauts, returning

laden with salt. The particulars of the year's sale are exhibited below :—

Fasli.	As per last year's Report.			Nine and half months of Cundapur Taluk not borne by it.			Total.		
	Home Consumption.	Inland Consumption.	Total.	Home Consumption.	Inland Consumption.	Total.	Home Consumption.	Inland Consumption.	Total.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1271.....	1,40,063	1,29,487	2,69,550	17,495	32,816	50,341	1,57,563	1,62,333	3,19,896
1272.....	1,71,214	1,97,265	3,68,479	...	...	..	1,71,214	1,97,265	3,68,479
Difference..							13,651	34,932	48,583

Total Collections.		Rs.
Fasli 1271.....	50,794	
" 1272.....	50,035	
Decrease.....	759	

III. *Sea Customs*.—There is a net decrease under this head of Rupees 759, as shown in the margin. This is due to the duty levied on imports of Spirits and Wine from Colombo and Goa having been less by Rupees 1,216, than that levied on similar articles for the past year, whilst the abolition of the fees hitherto levied on Manifests has also occasioned a loss of Rupees 695-8-0. Besides this, there was a falling off of Rupees 426 in the amount of duty levied on exports of Pepper. The decrease in these items has however, been somewhat counter-balanced by an increase in the amount of duty levied on exports of Rice and Betelnut.

Articles.	Collections for Fasli 1271.	Collections for Fasli 1272.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Rice... In. M.	37,756	39,072	1,296	...
Betelnut. Cwt.	1,901	2,158	257	...
Pepper ..	799	373	...	426
Cardamoms ..	19	35	16	...
Sandalwood ..	...	12	12	...
Total...	40,505	41,650	1,571	426
Net increase..			1,145	...
Sundry articles	8,899	7,401	...	1,498
Total...	49,404	49,051	...	353
Miscellaneous.	1,390	984	...	406
Grand Total...	51,794	50,035	...	759

IV. *Stamps*.—Under this head there is a decrease of Rupees 46,300. Of this amount the decrease of Rupees 41,857 in the sale of Stamp papers is attributable to the operation of Act XI of 1861, which created a large and unusual demand for Stamp papers in December 1861; it

	Rs.
Fasli 1271.....	1,48,125
" 1272.....	1,01,825
Decrease.....	46,300

also appears that a large number of appeal decisions was passed in the preceding year than in the one under report, and that there is a decrease of Rupees 1,009 in the receipts of this Fasli on account of Stamp penalty levied by the Courts. The increase observable in the sales of other descriptions of Stamps is owing to the provisions of the new law regarding Stamps being now more generally understood, and better observed.

V. I must further observe that the receipts of Stamps, as here given, will be found to exceed the actual sale proceeds, as reported to the Superintendent of Stamps. The amount of

	Rs.	A.	P.
Sale proceeds of Stamps in Fasli 1272...	97,120	2	0
Miscellaneous.....	4,159	1	3
Add.....	1,01,279	3	3
Outstanding balance at the close of Fasli 1271...	545	10	0
	1,01,824	13	2

	Rs.
Collections.	
Fasli 1271.....	32,772
" 1272.....	24,918
Decrease.....	7,854

Number of individuals assessed.

Fasli.	Private individuals.	Public servants.	Total.
1271.....	1,498	189	1,687
1272.....	482	110	592
Decrease..	1,016	79	1,095

	Number of Appeals preferred.
Fasli 1271.....	34
" 1272.....	19
Decrease...	15

Items.	Fasli 1271.	Fasli 1272.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Land Revenue	14,03,754	13,81,113	..	22,641
Abkarry..	61,756	62,438	682	..
Miscellaneous.	601	..	..	601
Moturpha....	3	..	..	3
Salt.....	4,80,992	5,55,397	74,405	..
Sea Customs.	50,794	50,035	..	759
Stamps.....	1,48,125	1,01,825	..	46,300
Income Tax...	32,772	24,918	..	7,854
Total..	21,78,797	21,75,726	75,108	78,179
	Net Decrease...			3,071

decrease of Rupees 41,857 in the sale of Stamp papers is attributable to the operation of Act XI of 1861, which created a large and unusual demand for Stamp papers in December 1861; it

Stamps sold was duly brought to account within the Fasli under report as required in Board's Proceedings, dated 14th July 1863, No. 4,293, but the outstanding balance in the hands of the Vendors at the close of the previous Fasli was not so brought, but came into the accounts of the following year, and hence the difference of Rupees 545-10-0 in these accounts and those sent to the Superintendent. In future years, however, this difference will not again recur under the recent orders of the Board.

VI. *Income Tax*.—The decrease in the collections of the tax amounts to Rupees 7,854, which has arisen from incomes below 500 Rupees having been excluded from liability to the tax by Act XVI of 1862 during the year under report. The number of individuals assessed to the tax, as also the number of appeals preferred, is given in the margin.

13. *ABSTRACT OF LAND AND SUNDRY SOURCES OF REVENUE*.—The revenue from all sources is given in the margin, and shows a net decrease of Rupees 3,071. The causes which have led to this result, have been noticed above.

14. *DEMAND COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE*.—It will be

Items.	Demand.	Collection.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Land Revenue..	13,81,112 14 1	13,41,798 6 1	39,314 8 0
Other sources ..	7,94,612 14 10	7,87,079 14 3	7,523 0 7
Total...	21,75,725 12 11	21,28,878 4 4	46,847 8 7
Subsequent collections to 31st July	{Land.. .. .	{Land.. .. .	19,354 13 10
	{Other sources.	{Other sources.	5,225 13 10
	Total...		24,580 11 8
Remissions in July.....	Other sources.		4 2 0
Remaining.....	{Land.. .. .	{Land.. .. .	19,959 10 2
	{Other sources.	{Other sources.	2,303 0 9
	Total...		22,262 10 11

the indisposition of the late Acting Collector, which delayed the Jamabundy till June, and to the difficulty experienced in finding a competent person for the appointment of Tahsildar, that post having become vacant by the death of the late incumbent in April. I trust that next year this Taluk will be in no way behind the others.

Items.	Demand.	Collection.	Remission.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Land Revenue..	38,316 5 1	38,020 5 0	36 10 10	289 2 3
Other sources ..	7,572 10 8	6,954 14 5	177 1 0	449 11 3
Total..	45,818 15 9	44,975 6 5	213 11 10	729 13 6
Subsequent collections...	Land Revenue ..	Land Revenue ..	Land Revenue ..	Land Revenue ..
Collections up to the end of July.....	Other sources ..	Other sources ..	Other sources ..	Other sources ..
				Remainder... 729 13 6

* Land.....Fasli 1265.....	2 2 0
1266.....	2 2 4
1267.....	1 11 6
1268.....	2 4 8
1269.....	9 12 3
1270.....	18 10 1

Income Tax...Fasli 1270...	6 0 0
1271.....	170 13 0
Moturpha.....Fasli 1269..	0 4 0
	213 11 10

Irrecoverable Arrears.

	Rs.	A.	P.
Total arrears.....	729	13	6
Deduct recoverable.....	208	12	0
Balance irrecoverable.....	521	5	6
Deduct amount recommended for remission on former occasions.....	440	11	3
Balance requiring sanction.....	80	6	3

II. The sum of Rupees 208-12-0 is not recoverable at present, being the arrears outstanding against a certain individual in the Mangalore Taluk, whose death was reported to the Board under date 29th April 1859, and regarding whose Inam allowance no final orders have as yet been received from the Inam Commissioner to whom the subject has been reported.

III. The next item, viz., Rupees 73-3-3, consists of arrears of assessment due on a certain estate in the Cundapur Taluk for Faslies 1268, 1269 and 1270. In the absence of other property, the land of the defaulter was attached and sold this year, but as there were no bidders for the same

observed from the marginal Statement that the total demand of the year was Rupees 21,75,725-12-11, and the balance outstanding at its close Rupees 46,847-8-7. Of this amount Rupees 24,580-11-8 have since been recovered, leaving a balance of Rs. 22,262-10-11. There is but little difference in the balance of Land Revenue as well as of other items outstanding at the close of the past and present Faslis. The principal portion of the uncollected balance belongs to the Casser-gode Taluk, and is to be attributed to

15. *DEMAND COLLECTION AND BALANCE OF ARREARS*.—The amount of arrears outstanding at the beginning of the Fasli was Rupees 45,918-15-9, out of which Rupees 44,975-6-5 were collected within the year, leaving a balance of Rupees 943-9-4, from which the sum of Rupees 213-11-10* being deducted, it having been written off the accounts by orders of the Board and Government, there remains a net balance of Rupees 729-13-6.

16. *IRRECOVERABLE ARREARS*.—I Out of this sum of Rupees 729-13-6 were Rupees 440-11-3, recommended for remission in the Settlement Report for Fasli 1270, being the amount of Moturpha tax due from certain persons who had been also assessed to the Income Tax, and as this amount will certainly be remitted, there remains a sum of Rupees 289-3-3, which may be divided into the three following items, viz., Rupees 208-12-0, Rupees 73-3-3, and Rupees 7-3-0.

it was purchased on behalf of Government for 1 Rupee. Sanction is therefore now requested for writing off the balance, or Rupees 73-3-3 in the accounts.

IV. The third item of Rupees 7-3-0 is the Coomery. Beriz due by two Ryots in the Cundapur Taluk, who obtained permission to cultivate Coomery, but who absconded without paying the assessment thereon. As this sum cannot be recovered, sanction is requested for writing it off also from the accounts. I beg to add that this last item formed part of the demand for Fasli 1269, and in the Settlement accounts submitted from this District for Fasli 1271, was duly entered as irrecoverable, but on the understanding that it was recommended for remission by the Collector of North Canara, no sanction was applied for in the Report for having it struck out of the accounts.

17. WASTAGE OF SALT.—I. A separate account showing the wastage of Salt is herewith forwarded. The total wastage of salt during the year under report was Indian Maunds 27,726. The causes of this wastage are noticed in the Statement.

II. The Deputy Collector in charge of the Salt Department in North Canara states that sanction was applied for by the Collector of North Canara, when that District formed part of the Madras Presidency, for writing off the wastage of the Cundapur Taluk for Fasli 1270, amounting to Indian Maunds 10,380-17-10, but no orders appear to have yet been received, and as the wastage is still retained in the accounts, I request that I may be favored with early instructions for striking off the same, together with the wastage of the year under Report, amounting to Indian Maunds 27,726-27-25.

18. COERCIVE MEASURES.—The marginal Statement shows the extent to which coercive measures were resorted to for the collection of revenue. The value of property sold is much below that of last year.

Items.	Fasli 1271.			Fasli 1272.	Increase.	Decrease.
	As per Report.	Cundapur Taluk for 9½ months	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land.. ..	1,28,894	9,482	1,38,376	1,45,059	6,713	...
Salt.. ..	52,581	13,421	66,002	1,48,496	82,494	...
Sea Customs ..	7,527	1,169	8,696	7,013	...	1,678
Stamps.. ..	10,759	266	11,025	5,689	...	5,336
Income Tax...	1,402	...	1,402	848	...	554
Motorpha.. ..	1	...	1	...	...	1
Total...	2,01,164	24,338	2,25,502	3,07,140	89,207	7,569
Net Increase..				81,638		

II. Land Revenue Charges.—There is a net decrease of Rupees 423, under the head of Land Revenue under "Salaries." A decrease of Rupees 2,053-9-7 has taken place in the "Salaries of Collector, owing to the salary of Mr. McDonell from 28th April to 31st May, not having been drawn by him, while an increase of Rupees 1,340 on account of the salary of the Head Assistant Collector, has arisen from the fact of that appointment during the last year having been vacant for two months. A sum of Rupees 289-15-0 has also been disbursed from 28th April to 31st May 1272 during the year under report, on account of the salary of the newly appointed Assistant Collector.

III. Manufacture of Salt in the Cundapur Taluk.—The quantity of Salt manufactured in the Cundapur Taluk is given in the margin, and shows a decrease of Indian Maunds 75,795. This is to be attributed to the manufacturing operations having been much hindered by the continued and heavy falls of rain during the early part of the season especially.

	Quantity. In. Mds.
Fasli 1271	96,867
" 1272	21,072
Decrease	75,795

IV. The increase under the head of "Salaries of Huzur, Taluk and Village Establishments" is owing to the previous year's salary of the Taluk establishment of Cundapur for one month, and that of the Village establishment for six months, which had remained undischarged during the preceding Fasli, in consequence of the Civil Auditor having objected to pass the Bills for want of Budget sanction, having been paid this year and included under "Unadjusted charges."

	Rs.
Fasli 1271	79,085
" 1272	86,108
Increase	7,023

V. Sundry Charges.—The price of paper both for Faslis 1271 and 1272, was charged in the accounts of Fasli 1271; and the expenditure under this head for Fasli 1272 embraces only the value of other articles; hence the decrease.

VI. Extra Charges.—No furniture of any kind, such as chairs, tables, or almirahs, &c., for office use, having been purchased during the year under report, and the substitution of wooden boxes for mats, &c., used in tying up the remittances from the Taluks, has been the cause of the decrease in the amount of Extra Revenue charges.

	Rs.
Fasli 1271	3,775
" 1272	673
Decrease	3,102

	Rs.
Fasli 1271	3,365
" 1272	2,331
Decrease	1,035

VII. Travelling Allowance.—The increase under this head is to be partly attributed to the unusual length of time during which the office was on circuit, and partly to the increased rate of allowances disbursed under the new rules.

	Rs.
Fasli 1271	1,764
" 1272	3,549
Increase	1,845

VIII. Law Charges.—This increase is chiefly attributable to the expenses entailed by the defence of the Appeal Suit No. 18 of 1862 filed against the late Collector, Mr. Fraser. The marginal Statement shows that Rupees 404-2-3 remained unadjusted at the end of the year. The sum of Rupees 351-0-8, charged for Fasli 1272, consists of the following items, viz., Rupees 351-0-8, which is the amount paid to the Government Pleader for defend-

Fasli.	Unadjusted balance at the beginning of the Fasli.	Recoveries.	Amount for which sanction has been granted.	Balance.
1271.. ..	65 9 7	1 8 0	14 0 0	50 1 7
1272.. ..	354 0 8	....	....	354 0 8
Total...	419 10 3	1 8 0	14 0 0	404 2 3

ing the above-mentioned Appeal Suit in the High Court against the late Collector, Mr. Fraser, and Rupees 1-8-0, the value of Stamp paper used in the said case; thus leaving a balance of Rupee 1-8-0, which is the expenditure incurred on account of other Suits. The sum of Rupee 1-8-0 has been recovered during the year under report, and Rupees 14 adjusted under authority of Government dated 27th October 1862, No. 2,282. Of the unadjusted balance of Rupees

404-2-3, Rupees 386-0-8 are the costs incurred in the above-mentioned Suit, as well as in others that are still pending before the Courts, and Rupees 18-1-7 are connected with some Suits which have been decided in favor of Government. Of this latter amount, Rupees 13-13-11 are outstanding in North Canara, and measures will be taken for its recovery as soon as possible, as also for the realization of the balance of Rupees 4-3-8, which are recoverable in this District.

IX. Medical Revenue Charges.—During Fasli 1271 no Dresser was attached to the Collector's department until the 3rd May 1863, and the payments for the broken period from that date to the end of June did not appear in the last Jamabundy report, but have appeared in this.

	Rs.
Fasli 1271.....	0
" 1272.....	214

	Rs.
Fasli 1271.....	960
" 1272.....	2,434
Increase..	1,474

	Rs.
Fasli 1271.....	2,469
" 1272.....	2,871
Increase..	402

Establishment.	Rs.	Purchase of Coir.	Contract rate per Corg.
		Quantity. Value.	Rs.
		Cds. Rs.	Fasli 1271.. .. 104
Fasli 1271.. 941		Fasli 1271... 643 15,425	" 1272... .. 90
" 1272... 1,353		" 1272... 708 15,185	
Increase.. 412		Decrease.. 65 240	Decrease... 14

the Islanders in part payment of the price of Coir, and which was purchased by Government under contract, having cost less than in the previous Fasli.

	Rs.
Fasli 1271.....	1,492
" 1272.....	848
Decrease..	554

	Rs.
Fasli 1271.....	8,697
" 1272.....	7,018
Decrease..	1,679

XV. Salt Establishment.—The increase in the item "Salary and allowances to Deputy Collector," was owing to the post of Salt Deputy Collector having been vacant from the 21st March to the end of May in the preceding year, and to an excess in the payment of travelling allowance in the year under review.

	Rs.
Fasli 1271.....	2,189
" 1272.....	3,312
Increase..	1,123

XVI. Huzur and Taluk Establishment.—The increase under this head has been caused by the salary of the Cundapur Taluk establishment for the months of April, and May, Fasli 1271, having been disbursed during the year under report, it having remained unpaid previously, pending a reference to Government, as also to the pay of the newly sanctioned Police guards for the Salt Department, for the month of May 1863, having been debited to this department.

	Rs.
Fasli 1271.....	11,439
" 1272.....	13,467
Increase..	2,028

	Rs.
Fasli 1271	444
" 1272	237
Decrease...	207

	Rs.
Fasli 1271	9,333
" 1272	18,038
Increase ..	8,705

XVII. Saderward.—See remarks regarding this under the head "Land."

XVIII. Contingent Charges.—This increase has arisen from the charges incurred for transport of Salt having been greater than in the previous year, consequent on the large purchases made.

XIX. Purchase of Salt.—The marginal Statement shows that the cost of Salt purchased during,

	Fasli 1271.						Fasli 1272.	
	As per Report of last year.		Cundapur Taluk 9 1 months		Total.			
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity	Value.
	I. M.	Rs.	I. M.	Rs.	I. M.	Rs.	I. M.	Rs.
Bombay.....	6,489	2,443	...	...	6,489	2,443	2,41,853	92,292
Goa	...	...	...	...	...	...	728	146
North Canara	1,89,507	33,051	...	...	1,89,507	33,051	1,00,152	18,574
	1,95,996	35,494	...	...	1,95,996	35,494	3,42,733	1,11,015
Cundapur ...	...	...	67,007	7,103	67,007	7,103	21,895	2,360
Total ...	1,95,996	35,494	67,007	7,103	2,63,003	42,597	3,64,628	1,13,375

Net Increase..... 70,779

it was deemed necessary to increase the stock, so as to have a supply of a year and a half in store; hence the increase above referred to, which also embraces a sum of Rupees 1,625, paid on account of the purchases of Fasli 1271.

	Rs.
Fasli 1271	11,024
" 1272	5,688
Decrease ...	5,336

XX. Stamp Charges.—The decrease of expenditure under the head of "Stamp Charges," amounting to Rupees 5,336, is to be attributed to the amount of Stamp commission paid to Stamp Vendors during the year under report, being less

than that disbursed during the previous year, consequent on smaller sales having been effected, and also to instances in which refund of Stamp duty was made, having been fewer than those in the preceding year.

20. The payment of the Tusdeek of a certain Devastan in Mogarnad Mogani, in the Cassergode Taluk, has been discontinued during the past year, owing to the required ceremonies not having been performed in it for the last twelve years. An account* of this Tusdeek has been appended.

* Marked B.

How acquired.	Number of Servants.	Assessment.
By purchase...	14	Rs. A. P.
By inheritance ...	...	487 8 8
Total...	14	487 8 8

21. LANDED PROPERTY ACQUIRED BY PUBLIC SERVANTS.—The marginal Statement shows the number of Public Servants who acquired landed property during the year, with the amount of property acquired.

22. CONDUCT OF SUBORDINATE OFFICERS.—I. Having only very lately joined this District, my remarks regarding the conduct of the subordinate servants must necessarily be very brief.

II. Mr. Webster, the Head Assistant Collector, is a most efficient Officer, and not only thoroughly understands his work but takes a warm interest in it, and in everything appertaining to the District: he has been, and is of much assistance to me.

III. Mr. Daniel, the Assistant Collector, joined the District in June last: he is diligently studying Canarese, and will, I doubt not, soon be found qualified to have separate charge of one or two Taluks.

IV. The two Deputy Collectors, Messrs. Fernandez and Ball, are zealous public Officers, and the former especially, from having been long in charge of the Treasury, and thoroughly well versed in accounts, renders me most efficient service in that department.

V. The Serishtadar and the remaining public servants appear anxious to give satisfaction.

MANGALORE,
8th September 1863.

(Signed) G. L. MORRIS,
Acting Collector.

TABLE OF CONTENTS.

	Para.	Clause.
1. Accounts.....	1	
2. Transactions of the Cundapur Taluk.....	2	
3. Villages at which the Settlement was made.....	3	
4. Puttahs.....	4	
5. Season.....	5	I
6. Sanitary state of the District.....	6	II
7. Deaths among cattle.....	7	III
8. Vaccination.....	8	IV
9. Prices.....	9	I to IV
10. Remissions.....	10	I to X
11. Extra Sources of Revenue.....	11	I
12. Miscellaneous items.....	12	II
13. Coomery.....	13	III
14. Huckle.....	14	IV
15. Amcendivi Coir.....	15	V
16. Land cultivated but not included in the Settlement.....	16	VI
17. Forest Revenue.....	17	
18. Extent of land cultivated with special products.....	18	
19. General result of Land Revenue Settlement.....	19	
20. Sundry Sources of Revenue.....	20	I
21. Abkarry.....	21	II
22. Salt.....	22	III
23. Sea Customs.....	23	IV
24. Stamps.....	24	VI
25. Income Tax.....	25	
26. Abstract of Land and Sundry Sources of Revenue.....	26	
27. Demand, Collection and Balance of all Sources of Current Revenue.....	27	
28. Demand, Collection and Balance of Arrears.....	28	
29. Irrecoverable Arrears.....	29	I to IV
30. Wastage of Salt.....	30	I and II
31. Coercive measures.....	31	
32. Charges.....	32	I
33. Land Revenue charges.....	33	II
34. Manufacture of Salt.....	34	III
35. Salaries.....	35	IV
36. Saderward.....	36	V
37. Extra charges.....	37	VI
38. Travelling allowance.....	38	VII
39. Law charges.....	39	VIII
40. Medical Revenue do.....	40	IX
41. Forest do.....	41	X and XI
42. Amcendivi do.....	42	XII
43. Income Tax do.....	43	XIII
44. Sea Customs do.....	44	XIV
45. Salt Establishment do.....	45	XV
46. Huzur and Taluk Establishment do.....	46	XVI
47. Saderward do.....	47	XVII
48. Salt do.....	48	XVIII and XIX
49. Stamp do.....	49	XX
50. Lapse of a Devastan Tusdeek.....	50	
51. Landed property acquired by Public Servants.....	51	
52. Conduct of subordinate Officers.....	52	I to V

SETTLEMENT REPORT

OF

MALABAR.

1. I have the honor to submit my report on the Settlement of the Land and Extra Sources of Revenue of this District for Fasli 1272 (A. D. 1862-63), accompanied by the prescribed Statements numbered 1 to 18.

2. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—Statement No. 1 shows how the ten Taluks were divided for Jamabundi purposes, and the villages at which the Puttahs were distributed.

3. VARIATION IN THE NUMBER AND TENURE OF VILLAGES WITH REMARKS ON THE NUMBER OF PUTTAHS NOT RENEWED.—No alteration has taken place in the number or tenure of villages. They amount to 433 and are all Ryotwary.

* Ernad and Shernad.

† Ernad.

The two old Taluks* which remained to be amalgamated were taken charge of by the new Police at the commencement of the year and formed into one Taluk†.

4. Out of 2,08,337 Puttahs, the renewal of 17,413 was found necessary chiefly from alterations in the actual holdings, which the examination of lands in 15 Amshoms of the old Chowghat Taluk brought to light.

5. SEASON AND SANITARY STATE OF THE DISTRICT.—The season was on the whole good. The south-west monsoon commenced as usual about the end of May, and the Rain Registers show an excess fall of 13 inches 8 tenths over that of the preceding year.

The rains during the first half of the year were very favorable to the Kani or first crops, which yielded a good out-turn; but the Magarom or second crop suffered from unusual rains in December.

6. Small-pox prevailed to a greater extent than in the previous year. But the number of deaths was 10 per cent lower.

There was little Cholera and the District generally was otherwise healthy throughout the year.

7. The Vaccination returns exhibit at marked decrease in the number of persons vaccinated as compared with preceding years. I do not consider that this result argues any real falling off in the actual progress of vaccination or increased aversion to it on the

	FALL OF RAIN.			
	In 1861-62.		In 1862-63.	
	Inches.	Tenths.	Inches.	Tenths.
April.....	3	0	3	0 $\frac{1}{2}$
May.....	9	9	4	5 $\frac{1}{2}$
June.....	23	4	30	5 $\frac{1}{2}$
July.....	25	8	26	1 $\frac{1}{2}$
August.....	22	1	19	9 $\frac{1}{2}$
September.....	6	0	14	9
	90	2	99	7 $\frac{1}{2}$
October.....	3	5	11	3 $\frac{1}{2}$
November.....	8	7 $\frac{1}{2}$	5	3 $\frac{1}{2}$
December.....	0	0	3	0 $\frac{1}{2}$
January.....	0	0	0	6 $\frac{1}{2}$
February.....	2	9 $\frac{1}{2}$	0	5 $\frac{1}{2}$
March.....	6	3 $\frac{1}{2}$	4	92 $\frac{1}{2}$
	21	5 $\frac{1}{2}$	25	713 $\frac{1}{2}$
	111	7 $\frac{1}{2}$	125	57 $\frac{1}{2}$

NOTE.—The difference observable between the average monthly fall of rain from May to August 1862, entered here and that given in the Returns for those months submitted to the Board is due to certain errors in the preparation of the latter, which have now been discovered and rectified.

	SMALL POX.			CHOLERA.		
	No. of cases.	Died.	Re-covered.	No. of cases.	Died.	Re-covered.
In Fasli 1268.	2,577	650	1,927	1,097	900	197
" 1269.	1,621	499	1,122	16,343	13,953	2,390
" 1270.	6,031	1,709	4,325	5,047	1,199	848
" 1271.	5,987	1,828	4,159	6,259	4,996	1,263
" 1272.	7,216	1,523	5,693	722	561	161

SETTLEMENT REPORT OF

	Number vaccinated.	Successful.	Unsuccessful.
In 1860-61.. ..	19,324	15,438	3,886
1861-62.. ..	10,157	7,886	2,271
1862-63.. ..	5,602	4,398	1,204

and strict orders have been issued to the Adigharis to verify the Vaccinators' Returns personally, instead of leaving the duty to their Peons, and signing the Returns as a matter of form.

	Fasli 1271.	Fasli 1272.	Increase in 1272.
Average retail price of 1st short Paddy per Garce.	RS. A. P. 173 7 5	RS. A. P. 182 8 2	RS. A. P. 9 0 9
Do. 2nd do do.	159 12 0	171 10 5	11 14 5

Imports in Fasli 1271.. ..	In Mds. 11,96,602
Do. 1272.. ..	8,32,159
	Decrease... 3,64,443

9. RYOTS' HOLDINGS.—A comparison of the lands in 45 Amshoms of the old Chowghat Taluk with the entries in the Mahratta accounts disclosed sundry lands not paying any revenue. These, as well as lands newly taken up, amounting in all to 6,385 Acres, and bearing an assessment of Rupees 12,259, have been included in the Ryots' holdings.

On the other hand lands which yielded a revenue of Rupees 8-15-5 have been relinquished, in consequence of the assessment being more than the lands could pay.

10. ACTUAL CULTIVATION.—The assessed Punjab (Dry) cultivation of this District hitherto comprised only three classes of produce, viz., Upland Paddy, Hill Paddy, and Oil seed. During the year under report the Ragi cultivation in Wynad was taxed in accordance with Government Order dated 26th March 1862, No. 660. This mainly accounts for the net increase of Rupees 11,814-8-7, shown in the appended abstract:—

	Fasli 1271.			Fasli 1272.			Increase.			Decrease.	
	Extent in Acres.	Assessment.		Extent in Acres.	Assessment.		In Acres.	In Assessment.		In Acres.	In assessment.
		RS.	A. P.		RS.	A. P.		RS.	A. P.		
Modam or Upland Paddy.....	40,089	32,806	2 4	46,811	36,580	3 5	6,722	3,774	1 1	...	...
Ponom or Hill Paddy.....	28,220	18,812	14 4	35,830	22,214	11 7	7,610	3,401	13 3	...	...
Ellu or Oil seed....	33,112	18,652	1 8	35,267	19,901	7 0	2,155	1,249	5 4	...	...
Ragi.....	...	...	...	1,556	3,388	11 10	1,556	3,388	11 10	...	...
Dry land taken up for cultivation at 6 Annas assessment per Acre under G. O., dated 1st November 1861, No. 2,086.	...	...	...	1 1/2	0 9 1	1 1/2	1 1/2	0 9 1	...	...	...
	1,01,421	70,271	2 4	1,19,465	82,085	10 11	18,044	11,814	8 7	...	...

part of the people, but rather that the previous returns were greatly exaggerated, and that the present ones approach more nearly to the truth. The Vaccinators are now more closely watched by the Superintendent appointed to this District in May 1862,

8. PRICES OF GRAIN.—The marginal abstract exhibits the variations in the prices of grain.

The rise in the prices is attributable partly to the increased demand for agricultural and other produce due to the advancing prosperity of the people; and partly to a falling off in the importation of Paddy.

MALABAR.

225 215

11. The accounts are not yet sufficiently accurate to show the "extent" of Nunjah (Wet) cultivation. Column 5 in Statement No. 3 is therefore left blank.

The demand for Fasli 1272 amounted to... .. 12,29,176 4 2

Add

Resumption of Remissions... .. 2,424 13 1
New cultivation... .. 12,258 11 11
14,683 9 0
12,43,859 13 2

Deduct

Remissions in Fasli 1272... .. 7,225 1 0
Net recoverable Jama... .. 12,36,634 12 2
Do. of Fasli 1271... .. 12,29,176 4 2
Increase in Fasli 1272... .. 7,458 8 0

This result is due to new cultivation as well as to the re-adjustment of the assessment in the old Chowghat Taluk mentioned above, paragraph 9.

12. Bagayet or Gardens yielded an increase of Rupees 5,425-6-8 as specified below:—

Recoverable Jama of Fasli 1272... .. 4,61,375 14 1

Add

Tax on new Gardens... .. 5,516 0 1
Do. on old Gardens... .. 153 4 6
Resumption of Remissions... .. 176 9 6
5,845 14 1

Deduct Remissions... .. 420 7 5
Net recoverable Beriz... .. 4,66,801 4 9
Do. of Fasli 1271... .. 4,61,375 14 1
Increase in Fasli 1272... .. 5,425 6 8

13. WASTE CHARGED AND REMITTED.—6,385 Acres of waste land were assessed during the past year to a revenue of Rupees 9,773. On the other hand Rupees 236 were remitted on account of lands abandoned by the holders in consequence of poverty, unfitness of soil for cultivation, and other causes.

14. The extent of waste land taken on Kowle for wet cultivation amounted to 1,245 Acres, and for gardens 960 Acres. The number of Kowles issued for the former was 351, and for the latter 280. The revenue hereafter derivable from the rice lands may be estimated at about 2,131

Rupees under the present system, as regards gardens, the amount of assessment cannot be computed until the trees* come into bearing.

* Coconut, Betelnut, and Jack.

15. PARTICULARS OF REMISSIONS.—The remissions granted on account of cultivation and gardens amounted to Rupees 7,646, and exceeded that of the previous year by Rupees 4,359.

Statement No. 4 exhibits the particulars of the Remissions. They were allowed only after careful inquiry in each case.

16. EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS, AS SUGAR-CANE, COTTON, AND INDIGO.—The cultivation of special products in this District is very limited, and is not taxed.

Some supplies of Cotton seed, forwarded by the Board, have been distributed to intending cultivators; but the results have not yet declared themselves.

SETTLEMENT REPORT OF

17. ABSTRACT STATEMENT SHOWING THE GENERAL RESULT OF LAND REVENUE SETTLEMENT.—A comparison of the Land Revenue Settlement with that of the preceding year shows a net increase of Rupees 33,557, as below :—

ITEMS.	Settlement of Fasli 1271.			Settlement of Fasli 1272.			Fasli 1272.			
	RS.	A.	P.	RS.	A.	P.	Increase.	Decrease.		
Nunjah (Wet lands).....	12,29,176	4	2	12,36,634	12	2	7,458	8	0	.....
Punjah (Dry do.).....	70,271	2	4	82,085	10	11	11,814	8	7	.....
Total ...	12,99,447	6	6	13,18,720	7	1	19,273	0	7	.....
Gardens.....	4,61,375	14	1	4,66,801	4	9	5,425	6	8	.....
Sundry Items.....	3,553	11	7	0	0	0	0	0	0	3,553 11 7
Total Ryotwar...	17,64,377	0	2	17,85,521	11	10	24,698	7	3	3,553 11 7
Permanently settled.....	15,000	0	11	15,000	0	0	.....	.....	.....	.....
Rented villages.....	13,295	2	7	0	0	0	.....	.....	.....	13,295 2 7
Rents for one or more than 1 year.	.....	.....	.....	5,020	15	11	5,020	15	11	.....
Miscellaneous.....	.....	.....	.....	20,686	6	9	20,686	6	9	.....
Total....	28,295	3	6	40,707	7	7	25,707	6	8	13,295 2 7
Grand Total....	17,92,672	3	8	18,26,229	3	5	50,405	13	11	16,848 14 2
Net Increase.....							33,556	15	9	

18. SUNDRY SOURCES OF REVENUE.—By Statement No. 10 it will be seen that the revenue derived from Sundry Sources exhibit a net decrease of Rupees 64,123. The causes of variation under each head are briefly as follows.

19. ABKARI.—The increase of Rupees 16,619 in this item is the result of increased competition at the sales of the farms induced by the large profits known to have been realized by previous holders.

20. SALT.—The transactions under this branch of revenue are given in detail in enclosures Nos. 12 to 15. The result is a small decrease of Rupees 592 in the returns from sales attributable to a discount of 5 per cent having been allowed for a short time to purchasers taking 10 Garco of Salt at a time.

21. SALT PURCHASE.—The quantity of Salt purchased by Government exceeded that of the previous year by 76,073 Indian Maunds. But owing to the average price paid having been about 20 per cent lower, the net revenue exhibits an increase of Rupees 2,719.

Average price per Garco. The per centage which the total charges (Rupees 1,57,614) bear to the gross collection (Rupees 6,57,997) is 24 Rupees.

22. SEA CUSTOMS.—This source of revenue exhibits an excess of Rupees 43,655 ascribable chiefly to a large increase in the exportation of oil and coir. The charges bear a proportion of 22 per cent to the gross collections.

Decrease, Rupees 220.

23. FRONTIER DUTY.—No particular remark seems necessary for the deficit under this head.

24. FOREST REVENUE.—“Forest Revenue” has taken the place of “Sayer” in the accounts under the Board's Circular noted, and notwithstanding the transfer to “Land Revenue Miscellaneous” of some of the items hitherto credited to “Sayer,” shows a net increase of Rupees 11,049. This is due to the number of saplings from Nilambur, and quantity of timber from the Wynad Forests having been larger than in the previous year.

25. STAMPS.—There has been a deficit of 1,34,535 Rupees in this branch of revenue, owing partly to the operations of Act X of 1862, which was introduced in June 1862, and partly to the unusually large receipts in Fasli 1271, caused by the introduction in that year of the Law of Limitation, Act XIV of 1859. The charges incurred amount to 5 per cent on the collections.

26. ABSTRACT SHOWING THE REVENUE FROM BOTH LAND AND SUNDRY SOURCES IN COMPARISON WITH THE PRECEDING FASLI.—On the whole the result of the Revenue Administration of this District for Fasli 1272 as compared with the previous Fasli, is, as shown below, a net decrease of 31,035 Rupees :—

Items.	Fasli 1271.			Fasli 1272.			Increase. Decrease.	
	RS.	A.	P.	RS.	A.	P.	RS.	RS.
1. Land Revenue	17,92,672	3	8	18,26,229	3	5	33,557	...
2. Sundry Sources of Revenue.....	13,55,654	7	4	12,91,530	15	6	...	64,123
Total Land and Sundry Sources.	31,48,326	11	0	31,17,760	2	11	33,557	64,123
3. Savings and Refunds	422	1	1	.....	.....	.....	...	422
4. Interest account	46	15	0	.....	.....	.....	...	47
Total...	469	0	1	.....	.....	.....	...	469
Grand Total..	31,48,795	11	1	31,17,760	2	11	33,557	64,592
Net Decrease...								31,035

27. DEMAND COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—I beg to append a Comparative Abstract Statement of Demand Collection and Balance of all sources of Revenue in Faslis 1271 and 1272 :—

Items.	Demand.		Collection.		Balance at the end of the Fasli.		Per cent- age.		Balance after deduct- ing subse- quent col- lections.		Per cent- age.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Fasli 1271.	Land Revenue.	17,92,672	3	8	17,59,936	4	10	32,735	14	10	1	10
	Sundry Sources of Revenue...	13,55,654	7	4	13,54,828	15	4	825	8	0	0	0
	Refunds ...	422	1	1	422	1	1	.....	.....	.....	.....	.....
	Interest account	46	15	0	46	15	0	.....	.....	.....	.....	.....
	Total...	31,48,795	11	1	31,15,234	4	3	33,561	6	10	1	1
Fasli 1272.	Land Revenue.	18,26,229	3	5	17,93,680	2	6	32,549	0	11	1	12
	Sundry Sources of Revenue.	12,91,530	15	6	12,88,150	15	6	3,380	0	0	0	4
	Total...	31,17,760	2	11	30,81,831	2	0	35,929	0	11	1	2
	Increase...	.....	.....	.....	.....	.....	.....	2,367	10	1	.....	.....
	Decrease...	31,035	8	2	33,403	2	3	.....	.....	.....	.....	.....

It will appear from this Statement that the balance on account of Land Revenue at the end of the year under report has been reduced by subsequent collections to Rupees 28,398.

The particulars of this sum are as follows:—

On account of Coffee tax in Wynad	Rupees 13,870
Do. rent of the Cardamom Farm.....	7,000
Do. last Kist of Peshkush due by the Bibi of Cannanore, which according to Treaty becomes payable by her only in September.....	5,000
Do. outstanding against sundry Ryots.....	2,408

In regard to the large amount of Coffee tax remaining outstanding, I have to observe that its collection within the Fasli could not be effected in consequence of the correct area of taxable Coffee not being generally obtainable from the survey Statements furnished to me by the Superintendent of Revenue Survey. They do not show distinctly the age of the Coffee, and differences appear between the apparent area in these accounts and the Planter's returns. The Deputy Collector of Wynad has been directed to take measures to ascertain which of the accounts is correct, and levy the tax accordingly with as little delay as possible.

28. DEMAND COLLECTION AND BALANCE OF ARREARS.—Subjoined is a Statement exhibiting the Demand Collection and Balance of arrears:—

	Land Revenue.			Sundry Sources of Revenue.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Balance at the commencement of the Fasli...	34,153	6	8	840	5	2	34,993	11	10
Amount collected within do. ...	32,388	14	3	829	8	0	33,214	6	3
Remitted as per sanction of Government dated 1st September 1862, No. 1,857, and 30th April 1863, No. 744...	1,281	11	2	14	13	2	1,296	8	4
	33,670	9	5	840	5	2	34,510	41	7
Balance at the close of the Fasli...	482	13	3	.....			482	13	3
Deduct subsequent collection...	22	13	6	.....			22	13	6
Balance on the 31st July 1863...	459	15	9	.....			459	15	9

* On account of Land Revenue of Fasli 1267..... 1 4 5
 1268..... 1 4 5
 1269..... 5 14 0
 1270..... 16 2 7
 1271..... 308 1 1
 Total.. 332 10 6

29. RECOMMENDATION FOR REMISSION.—Out of the arrears outstanding on the 31st July, viz., Rupees 459-15-9, Rupees 127-5-3 may be classed as recoverable, and Rupees 332-10-6* as irrecoverable. Sanction is, therefore, requested for expunging the latter sum from the balance sheet.

30. EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF REVENUE.—The revenue was collected without resort to compulsory measures in any instance.

31. CHARGES.—The Revenue Charges incurred during Fasli 1272 amount to Rupees 5,36,616 against Rupees 5,08,267 in the previous year; thus showing an increase of Rupees 28,349. This excess falls chiefly on the heads "Land Revenue," "Forest," and "Sea Customs," and is attributable chiefly to increased expenditure on account of salaries, as well as to the cost of the Treasury Guards which is now borne by this Department. The total charges bear a proportion of 18 per cent to the gross collections which amounted to Rupees 32,37,250.

32. WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUK ACCOUNTS.—The working of the new system of Village and Taluk Accounts is progressing fairly. The handwriting of the village officials complained of in last report, is generally improving.

33. A BRIEF REFERENCE TO THE REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—During the year under review only one servant has acquired land. The extent and other particulars are given in the following abstract Statement:—

Name and designation of Public servant.	District and Taluk in which land is situated.	LAND ACQUIRED.			By what means acquired.
		Extent.		Assessment.	
		Acres.	A. 16ths.	RS. A. P.	
Parakat Kandapa Menon, Head Vernacular Clerk, Collector's Office.	Malabar District, Waluvanad Taluk.	10	12	21	53 11 9 By purchase.

34. INCOME TAX.—Enclosure No. 18 exhibits the transactions on account of Income tax.

Current.....	Rs. 1,20,052
Arrears.....	88,713
	Rupees.. 1,58,765

The demand at the commencement of the year amounted to Rupees 1,58,765 inclusive of arrears. Of this sum Rupees 1,22,204 were collected during the year, and Rupees 55 written off as remission under the Board's sanctions dated 3rd September 1862, No. 5,852, and 13th November 1862, No. 7,469, leaving a balance of Rupees 36,506 for the realization of which measures are in progress. The tax was collected without any particular difficulty or necessity for coercive process.

* Appendix A.

35. The Sub-Collector's report* on the Settlement of his Division accompanies.

36. REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—In conclusion I am happy to acknowledge the assistance received from my subordinates, whose discharge of their duties has generally been very satisfactory. I have lost the very able services of Mr. MacGregor by his departure on furlough, but his place promises to be well supplied by Mr. Garstin. Mr. Hannington has had charge of two large and important Taluks. Mr. Burnell has paid much attention to the Sea Customs, in which branch of revenue the Board will observe a satisfactory tendency to increase.

Mr. H. Richardson has worked hard in Wynad, and Deputy Collector Kanaran, in addition to the charge of an important Taluk, has been doing good service in the escheat settlement.

The Treasury Deputy Collector, Mr. Bates, Serishtadar, and other subordinates have also done generally well.

CALICUT, 22nd August 1863.

(Signed) G. A. BALLARD, Collector.

TABLE OF CONTENTS.

	Paras.
Villages at which the Settlement was made...	2
Variations in the number and tenure of Villages with remarks on the number of Puttahs not renewed...	3 & 4
Season and Sanitary state of the District	5 to 7
Prices of Grain.....	8
Ryots' holdings.....	9
Actual cultivation.....	10 to 12
Waste charged and remitted	13 & 14
Particulars of remissions	15
Extent of land cultivated with special products as Sugar-cane, Cotton, and Indigo	16
Abstract Statement showing the general result of Land Revenue Settlement.....	17
Sundry Sources of Revenue.....	18
Abkarry.....	19
Salt.....	20 & 21
Sea Customs	22
Frontier duties.....	23
Forest Revenue	24
Stamps.....	25
Abstract showing the Revenue from both Land and Sundry Sources in comparison with the preceding Fasli	26
Demand Collection and Balance of all sources of Current Revenue	27
Demand Collection and Balance of arrears	28
Recommendation for remission	29
Extent to which coercive process was employed in the collection of revenue	30
Charges	31
Working of the new system of Village and Taluk accounts	32
A brief reference to the register of lands acquired by public servants.....	33
Income Tax.....	34
Sub-Collector's report.....	35
Remarks on the conduct of the Subordinate Officers.....	36

(Signed) G. A. BALLARD, Collector.

SUB-COLLECTORATE.

1. I have the honor to submit herewith the Settlement Report for Fasli 1272.

2. The settlement was commenced in December last, by Mr. McGregor, who settled the Cherrakel Taluk, but owing to several errors which were discovered to have been made in translating the Hindury accounts of the three Taluks composing the Sub-division, being only brought to the notice of this Office after the settlement of the Cherrakel Taluk by Mr. McGregor, 34 Amshoms of that Taluk were re-settled by me after I had finished the settlement of the Kurambaranad and Kottayam Taluks.

3. The Jamabandy was conducted at the following places:—

In the Kurambaranad Taluk at 1. Baddagatta.

2. Pyoli.

3. Quilandi.

In the Kottayam Taluk at 1. Tellicherry.

2. Kuthaparamba.

3. Gannoth.

In the Cherrakel Taluk at 1. Porathi.

2. Cannanore.

3. Payengadi.

4. No alterations have been made during the year under review, either in the number or tenure of the villages. It has, however, been proposed to place a Sub-Magistrate at Cannanore, and to restore to the Cherrakel Taluk three of the Amshoms placed under the Magisterial charge of the Tellicherry and Kottayam Sub-Magistrates last year, retaining the remaining three and adding them permanently to the Kottayam Taluk.

These three are, 1. Anjarakandi.
2. Mayappilangad.
3. Eddakad.

5. The reason for the proposed change, is, that the allotment of Sub-Magistrates to the different Taluks is very unequal, there being,

In Kurambaranad, 1 Taluk and one Sub-Magistrate to 63 Amshoms, yielding a revenue of... .. 2,37,765 15 8.

And in the Cherrakel Taluk, 1 Taluk Magistrate to 43 Amshoms, yielding a revenue of... .. 2,22,464 9 0

Whilst, In Kottayam there are one Taluk and two Sub-Magistrates to 28 Amshoms, yielding a revenue of... .. 1,27,430 4 1

These items, however, are irrespective of Salt, Stamps, and Customs, and without reference to the six Amshoms transferred as above stated.

6. The Acting Sub-Collector has resided in the Sub-division for nearly four months having only joined the District in the beginning of March.

7. Of 65,095 Puttahs, 4,617 were renewed, and 2,082 new ones issued. A large proportion of those renewed consisted of Puttahs transferred from the names of deceased persons. The total number of Puttahs was erroneously stated in last year's report to be 67,765.

8. The season was rather more favorable than in the preceding Fasli. The fall of rain was

	Measures.	In, 10ths.
In Kottayam...	274	5 9
„ Kurambaranad...	275	6 0
„ Cherrakel ..	301	4 0

9. The health of the Sub-division, as regards freedom from Cholera, was a great improvement on last year, though the ravages of Small-pox were greater. Of 885 persons attacked by this disorder, 220 or about 25 per cent died.

	CHOLERA.			SMALL-POX.			TOTAL.		
	Attacked.	Cured.	Died.	Attacked.	Cured.	Died.	Attacked.	Cured.	Died.
1. Kottayam...	6	3	3	167	128	39	173	131	42
2. Kurambaranad...	1	...	1	203	156	47	204	156	48
3. Cherrakel...	17	9	8	264	218	46	281	227	54
4. Tellicherry ...	...	...	...	121	68	53	121	68	53
5. Chavassary ...	1	1	...	15	15	...	16	16	...
6. Quilandi ...	...	...	...	115	80	35	115	80	35
Total...	25	13	12	885	665	220	910	678	232

10. Statement No. 2 shows the commutation and current prices of grain, the average of the latter of which is considerably higher than in last year.

Paddy.	Price per Garce.		
	RS.	A.	P.
Fasli 1271...	160	10	5
„ 1272...	186	0	4

11. The amounts of lands given up of waste charged and remitted, and sundry items, are all so small as to call for no particular remark.

12. Of special products, such as Indigo, Cotton, and Sugar-cane, no cultivation is regularly carried on. Cotton is being introduced as an experiment, and promises to thrive remarkably well.

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

	RS.	A.	P.
Fasli 1271...	5,20,242	0	5
„ 1272...	5,26,007	14	5
Increase ...	5,765	14	0

INCREASE IN WET.

	RS.	A.	P.
By resumption of remissions granted in previous years...	417	15	5
By acreage, in lieu of Varam assessment...	2,272	3	4
By Cowle lands brought under assessment...	312	15	5
By amount erroneously omitted during the examination of lands according to Hindoory accounts in 1270, but brought to account in this Fasli...	224	0	9
	3,227	2	11

SETTLEMENT REPORT OF

DEDUCT DECREASE.

	RS.	A.	P.
By remission of amount erroneously charged in 1270 and 1271 ...	294	12	7
By do. on lands planted with fruit trees... ..	14	12	2
By do. on do. given up... ..	8	15	5
By do. on do. uncultivated on account of inundation... ..	2	7	8
By do. on account of cultivation destroyed by inundation... ..	1	1	11
By remission on lands left waste... ..	26	13	3
By do. on account of extra assessment	12	13	4
By decrease of cultivation on lands assessed after inspection, and by substitution of acreage for Varam assessment... ..	517	13	11
Total decrease... ..	879	10	3

Remainder... 2,347 8 8

Dry.

Net increase under the head of Dry ... 1,957 11 9

Garden.

In garden, in spite of remissions amounting to Rupees 21-5-0, and calling for no
remark, there is a net increase of ... 1,460 9 7

Total... 5,765 14 0

14. From the following Statement it will be seen that the Land Revenue for this year is
26,479-7-9 over the average of the last five years :—

Faslis.	Kottayam.	Kurumba- ranad.	Cherrakal.	Total.
1267... ..	84,237 6 4	2,12,034 6 11	1,77,554 4 5	4,73,816 1 8
1268... ..	84,408 14 6	2,11,360 9 9	1,75,855 5 8	4,71,624 13 11
1269... ..	84,170 13 10	2,12,482 13 9	1,75,071 11 5	4,71,725 7 0
1270... ..	91,980 14 2	2,24,093 10 10	1,84,128 13 8	5,00,203 6 8
1271... ..	92,890 5 4	2,25,551 6 9	1,86,800 3 5	5,05,241 15 6
Total.....	4,37,688 6 2	10,85,543 0 0	8,99,410 6 7	24,22,641 12 9
Average for the five years....	...	...	...	4,84,528 5 9
1272	96,078 12 1	2,26,655 15 8	1,88,873 1 9	5,11,007 13 6
Increase... ..	...	...	...	26,479 7 9

15. In assessing wet and dry lands, a new system has been worked during the Fasli under review. In lieu of making an inspection of the crop, and calculating its out-turn, and the value of the Government share, an acreage assessment has been adopted. For wet lands, this is, in fact, a permanent assessment, without regard to whether the whole area is cultivated or not (excepting under exceptional circumstances), but for the dry, the rule only applies to the cultivated area.

MALABAR.

16. The garden assessment requires thorough revision, the first step towards which is an accurate survey, to be followed by an acreage assessment, the present system admitting of the easiest evasion of anything like a fair assessment.

17. The Abkarry and Ferry Farms are the only sundry sources of Revenue that require notice. In the former there is an increase of 2,475, and in the latter a decrease of 420 Rupees compared with the yield in the preceding Fasli.

18. Much irregularity has occurred in the payment of the Kists by the farmers, necessitating the zuffing, and working under Amani of the Abkarry farm of the old Cherrakal Taluk.

19. The subjoined abstract shows the revenue from lands and Sundry sources in comparison with Fasli 1271 :—

Items.	Fasli 1271.	Fasli 1272.	Comparison.			
			Increase.		Decrease.	
	RS.	A.	P.	RS.	A.	P.
Wet.....	2,73,791	3	8	2,76,133	12	4
Dry.....	28,328	5	5	30,286	1	2
Garden.....	2,03,122	6	5	2,04,583	0	0
Permanently settled.....	15,000	0	11	15,000	0	11
Total.....	5,20,242	0	5	5,26,007	14	5
Abkarry.....	27,600	0	0	30,075	0	0
Knife tax.....	71	6	4	71	6	4
Total.....	27,671	6	4	30,146	6	4
Ferry Rent...	31,875	0	0	31,455	0	0
Total.....	31,875	0	0	31,455	0	0
Bandypettah Rent... ..	...	...	...	51	8	0
Total.....	...	...	...	51	8	0
Grand Total...	5,79,788	6	9	5,87,660	12	9
Deduct Decrease.....	...	...	...	420	0	0
Net Increase.....	...	...	...	7,872	6	0

20. Under the head of Sevoy Jummah and Interest an increase in the former of 19-6-3, and a decrease in the latter of 6-5-6, compared with Fasli 1271, is apparent.

21. The Demand, Collection and Balance of all sources of Current Revenue, shows an outstanding balance of 6,010-7-10, as shown in the accompanying Statement.

Sevoy Jummah.		RS.	A.	P.
Fasli 1271..	...	30	10	1
" 1272..	...	50	0	4
		19	6	3
Interest.		RS.	A.	P.
Fasli 1271..	...	170	3	6
" 1272..	...	163	14	0
		6	5	6

SETTLEMENT REPORT OF MALABAR.

Demand, Collection and Balance.

		Taluku.	Demand.			Collection within Fasil.			Balance.			Subsequent collection.			Balance.		
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue.	Kottayam.....	96,078	12	1	96,078	12	1	...	...	...	...	...	...	...	...	...	...
	Kurumbaranad.....	2,26,055	15	8	2,26,055	15	8	...	...	...	...	...	...	...	...	...	...
	Cherrakal.....	1,88,873	1	9	1,88,825	2	4	47	15	5	...	...	...	47	15	5	
	Total...	5,11,007	13	6	5,10,959	14	1	47	15	5	...	...	...	47	15	5	
	Permanently settled.	15,000	0	11	10,000	0	6	5,000	0	5	...	...	...	5,000	0	5	
	Total...	5,26,007	14	5	5,20,959	14	7	5,047	15	10	...	...	...	5,047	15	10	
Abkary.	Kottayam.....	14,110	0	0	14,110	0	0	...	...	...	...	...	...	...	...	...	...
	Kurumbaranad.....	8,110	0	0	8,110	0	0	...	...	...	...	...	...	...	...	...	...
	Cherrakal.....	7,926	6	4	7,926	6	4	...	...	...	...	...	...	...	...	...	...
	Total...	30,146	6	4	30,146	6	4	...	...	...	...	...	...	...	...	...	...
	Kottayam.....	17,190	0	0	17,190	0	0	...	...	...	...	...	...	...	...	...	...
Ferry.	Kurumbaranad.....	3,600	0	0	3,300	0	0	300	0	0	300	0	0	...	...	...	...
	Cherrakal.....	10,665	0	0	10,302	8	0	662	8	0	662	8	0	...	...	...	...
	Total...	31,455	6	0	30,492	8	0	962	8	0	962	8	0	...	...	...	...
	Total...	61,601	6	4	60,638	14	4	962	8	0	962	8	0	...	...	...	...
	Rent.....	51	8	0	51	8	0	...	...	...	...	...	...	...	...	...	...
	Total...	61,652	14	4	60,690	6	4	962	8	0	962	8	0	...	...	...	...
Grand Total.....		5,87,660	12	9	5,81,650	4	11	6,010	7	10	962	8	0	5,047	15	10	

22. Of this sum 300 Rupees due by the Ferry Contractor of Kurumbaranad, and 662-8-0 due by the Cherrakal Ferry Renter, have been since levied. The item of 5,000 Rupees due by the Bibi of Cannanore calls for no remark.

*The Acting Sub-Collector's Memorandum of 23rd June, No. 157.

being always paid in the month of October. The demand of the remaining item of 47-15-5 was recommended* not to be pressed further.

Fasli 1270... .. 11 8 9
 " 1271... .. 15 9 2

23. The only items of arrears of previous Fasli are as shown in the margin, and amount to 27-1-11, which sum was also recommended in the same Memorandum to be struck off.

Fasli 1271... .. 3 15 6
 " 1272... .. 3 15 6

24. Coercive measures were resorted to in the case of only one Ryot, who refused to pay his Kists both in Fasli 1271-72. The two Kists were collected during Fasli 1272, one in July, and the other in June as marginally noted.

25. The charges of Rupees 67,000 bear a proportion of 11-6-0 per cent. to the Revenue Rupees 5,87,660-12-9.

26. The Sub-division Serishtadar Narayan Ayen has by his knowledge of English, and his thorough trustworthiness, been of the greatest service to me, and I can endorse the high character given to him by my predecessors.

27. Having only been in charge of the Sub-division during the last four months, I am unable to pronounce decidedly upon the merits of the different Tahsildars. I have, however, had no cause to find fault with them in the discharge of their Revenue duties.

(Signed) J. H. GARSTIN, Acting Sub-Collector.

(True Copy.)

(Signed) G. A. BALLARD, Collector

