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REPORTS
ON
THE SETTLEMENT
THE LAND REVENUE
OF
THE PROVINCES
UNDER
THE MADRAS PRESIDENCY
FOR FUSLY 1274 (1864-65)

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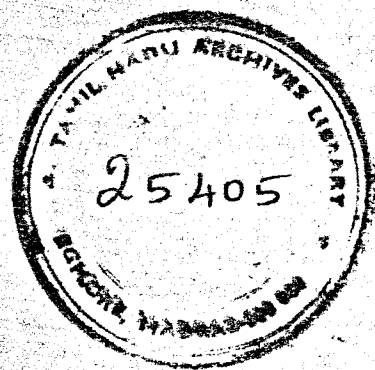
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REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT,

Read the following Proceedings of the Board of Revenue :—

Submitting the Annual Report on the Settlement and Collections of the Revenue of the Madras Presidency for Fusly 1274, (1864-65). } (Here enter 27th March 1866, No. 2,162.)

ORDER THEREON, 23rd August 1866, No. 2,197.

Revenue in Fusly 1273...	...	...	...	...	Rs. 630,78,437
Do. " 1274...	...	...	...	...	627,67,191
Decrease...	...	...	...	...	3,11,246
Charges in Fusly 1273	...	...	...	...	54,94,433
Do. " 1274	...	...	...	...	59,88,206
Increase...	...	...	...	...	4,93,773
Net Income, Fusly 1273	...	...	...	...	575,84,004
Do. " 1274	...	...	...	...	567,78,985
Decrease...	...	...	...	...	8,05,019

1. With these Proceedings the Board of Revenue submit their Report on the Settlement and Collection of Revenue in Fusly 1274 (1864-65).

2. The gross revenue realized from all sources amounted to Rupees 627,67,191.

3. The charges aggregated Rs. 59,88,206, being 9½ per cent. on the Revenue.

4. The net income of the year was therefore Rupees 567,78,985.

5. The decrease in the Revenue was owing chiefly to the unfavorable character of the season, and the introduction of the revised assessment into the Trichinopoly district. The increase in charges resulted from the alterations sanctioned in the scale of Revenue Establishments, and from exceptional causes.

6. The season was most unfavorable, and the rains, except in Cuddapah, Bellary, Kurnool, and Madras, were either scanty, or unseasonable, or so excessive as to cause serious loss. Want of rain was particularly felt in Ganjam, where water even for domestic purposes could only be obtained with difficulty; in Tinnevely, where it was found necessary to grant remissions to the extent of Rupees 4,00,000; in part of Tanjore, where the season is described as "one of the most unfavorable known for many years;" and in Salem, where the dry crops suffered severely. In July 1864 unusually high and destructive floods occurred in Tanjore; in October an inundation laid waste a portion of the District of South Arcot; and in November a terrific cyclone burst upon Masulipatam and the adjoining country, causing a lamentable destruction of life and property. That under these circumstances the decrease of revenue should have been only Rupees 6,34,692 is matter for congratulation.

7. As is generally the case in an unfavorable season, the health of the people suffered throughout the Presidency. Cholera, fever, and small-pox prevailed more or less everywhere, except in Trichinopoly, which was unusually healthy, and 16,532 persons died of cholera in Malabar alone.

8. There was also much disease amongst cattle. Many of the Collectors notice maladies which have not yet attracted much attention from Europeans, and the Government remark that as long as Mr. Thacker's services are retained in the Civil Department, it is desirable that the particulars recorded, with respect to any such maladies as may prove destructive to cattle, should be communicated to him, in order that he may, when able to do so, suggest proper remedies.

9. The prices of agricultural produce, which rose between 4 and 6 per cent. in Fusly 1273, rose again in Fusly 1274 by 16 per cent. in the case of paddy, and 12 per cent. in the case of grains grown on unirrigated land, and were between 31 and 46 per cent. higher than the average of the preceding ten years. The *exceptional* part of the increase in Fusly 1274 is attributable to deficient harvests.

10. The extent of Ryots' holdings in all districts, except Malabar and South Canara, was Acres 17,331,728, assessed at Rs. 318,11,461. The decrease in the assessment was owing to the revision of assessment in Trichinopoly, and the reduction of assessment on well lands in Bellary, Coimbatore, and Salem. Of the total amount, Acres 553,066, assessed at Rupees 10,45,053, consisted of whole survey fields left waste, the assessment on which was not charged.

11. In Malabar and South Canara the extent of the holdings is undetermined. The assessment amounted to Rupees 31,80,489, being Rupees 13,175 more than in Fusly 1274.

12. Remissions were granted to the extent of Rupees 16,34,217, or Rupees 8,796 less than in the preceding year, and considering the character of the season, the Government agree with the Board in thinking that the Collectors have exercised their powers of remitting revenue with care and discretion. On the other hand, however, they do not see reason to share the Board's fear that remissions have been improperly withheld. The irregularities referred to in paragraphs 23 and 24 have doubtless ceased since the late orders on the subject of remissions were promulgated.

13. Deducting these remissions from the assessment on holdings throughout the Presidency, and adding the second crop assessment and water tax, the actual settlement for Fusly 1274 is found to be Rupees 338,44,460.

14. The Peishcush on permanently settled Estates, and the Jodi on Shrotriems and Inams, amounted to Rupees 58,70,245. Miscellaneous items yielded Rupees 20,06,716.

15. The total Land Revenue was, therefore, Rupees 425,21,361, or Rupees 6,34,692 less than in Fusly 1273.

16. Of this decrease, all except one lac has been already accounted for. The remainder is due to occasional causes diminishing the receipts from miscellaneous sources, which were, however, partly counterbalanced by the operations of the Inam Commissioner raising the quit-rent on Shrotriems and Inams.

17. The amount realized by the sale of waste lands was Rupees 1,73,144 more than in Fusly 1273.

18. Cotton was grown on Acres 17,47,501. The decrease of area in the great Cotton Districts, where the fluctuations of the market are immediately felt, amounted to Acres 135,560; but there was an increase elsewhere; so that, on the whole, the area was only Acres 18,811 less than in the preceding year. Indigo cultivation fell off considerably.

19. The Forest Revenue, which is now treated as separate from Land Revenue, was nearly the same as in Fusly 1273. The Abkarry demand increased by Rupees 27,851 in consequence of brisker competition for farms put up to auction, and of the fact that Government was credited, in the course of the year, with collections from the territories of the late

Rajah of Tanjore, which had been previously kept in deposit. The receipts from Customs diminished by about three lacs, two of which arose from a falling off in the trade of the port of Madras alone. The Stamp Revenue increased on the whole by Rupees 3,65,483; but it diminished in the town of Madras. The reasons why it declined there whilst rising elsewhere are not obvious, and the Collector and Board should have noticed them. The Income Tax nominally produced Rupees 61,712 more than in Fusly 1273.

20. The Salt Revenue steadily improved, and the receipts for the year were Rupees 4,38,376 in excess of those for Fusly 1273. The charges, however, also increased from 11 to 14 per cent. on the gross revenue, in consequence of an extension of manufacture, and the cost of conveying salt from Madras to Malabar, so that the net revenue was only Rupees 44,770 higher than in the preceding year. The

quantity of salt sold increased by nearly three lacs of Indian Maunds, and that of salt manufactured by eleven lacs and a half. The wastage was as high as 7 per cent., much higher than, in the opinion of Government, it ought to be, and the Board have rightly refused to recommend the remission of wastage in some of the Districts where the amount was exceptionally extravagant, until further explanation has been given. Sanction is given for writing off 1,35,494 Indian Maunds of wastage in the remaining Districts, as requested by the Board at the end of paragraph 52.

21. The entire *current* demand for the year amounted to Rupees 627,09,401, of which 94.6 per cent. was collected within the Fusly. Rupees 1,26,463 were remitted, and the balance outstanding at the end of the Fusly was 31,91,637, or 5.1 per cent. of the entire demand. By the end of the calendar year all had been collected, except Rupees 5,45,411, or .86 per cent. This result is satisfactory.

22. The Board should expedite the transmission of the report called for in G. O., 25th November 1865, No. 2,903, as to the remission that should be given to the Venkatagerry Zemindar on account of the discontinuance of the Moturpha. Meanwhile, the Collector must not allow him to remain in arrears.

23. The Government are surprised to find that notwithstanding the suggestion thrown out in G. O., 12th May 1865, No. 1,005, paragraph 39, the Madras Abkarry Contractor's case was only disposed of in February last. He has now appealed to Government from the decision of the Board.

24. The Rycwary balance is very large in the Madras District. From the Collector's report it appears that he has given his attention to the subject, and the Government trust the Board will support him in punishing severely, if necessary, the Tahsildars of whom he complains.

25. The state of the collections in the Neilgherry Taluk is still most unsatisfactory. Only 31 per cent. of the sum due on lands held by European and East Indian proprietors was realized within the Fusly. The Government have again to remark that the Law gives the Collector the power to put an end to this state of things, and that it should be enforced.

26. The arrears at the beginning of Fusly 1274 amounted to Rupees 26,18,459, and the sum which remained unrealized and unremitted at the end of it was Rupees 5,65,959. Of this, Rupees 4,38,558 was collected up to the 31st December 1865, and Rupees 1,23,316 is pronounced by the Board to be irrecoverable.

27. Before allowing the Abkarry arrear of Rupees 2,628 in the Godavery District to be written off, the Government wish to know why the sum was not realized from the Renter's securities.

28. The remainder of the "irrecoverable" arrears may be written off, as recommended by the Board in paragraph 74.

29. The arrangements proposed by the Board for striking out arrears which accrued down to Fusly 1260 are approved, and sanction is granted for writing off Rupees 4,662.

(True Extract.)

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

No. 2,162.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 27th March 1866.

1. The Board resolve to submit to Government their usual Annual Report on the Settlement and Collection of the Revenues of the Madras Presidency for Fusly 1274, (A. D. 1864-65,) with explanatory Statements as particularized in the accompanying list, and a printed volume containing the reports of the several Collectors.

STATEMENT No. 1.

Fusly.	Number of Taluks.	Number of Villages.	Number of Puttahs.
1274	156	30,213	2,321,356
1273	156	30,230	2,133,308

	Increase.	Decrease.
Ganjam... ..	13	0
Vizagapatam	6	0
Kistna	0	6
Nellore... ..	0	2
Cuddapah	0	3
Bellary... ..	3	0
Madras... ..	1	0
South Arcot	0	3
Tanjore... ..	0	11
Trichinopoly	0	15
	23	40
Net Decrease...		17

2. In the nineteen Districts which the Madras Presidency comprises, there are exclusive of the Zemindaries altogether 157 Taluks. One of these, Palcondah, in Vizagapatam is continued on rent to Messrs. Arbuthnot and Co. The remaining 156 are settled on Ryotwar tenure. The number of villages was 30,213, or seventeen less than the number under settlement in Fusly 1273. The changes have occurred in the Districts named in the margin. *There are several small villages held on other tenure than Ryotwar, such as Shrotriem, rent for one or more years, Inam, &c. The changes noticed are transfers for the most part from one to the other of these tenures. In Tanjore eleven entire villages assigned to native religious institutions in lieu of ready-money payments were transferred to the head of Inam in Fusly 1273,

but were omitted to be so included in that year's Report. In Trichinopoly the fluctuations are ascribed in part to the amalgamation of some small detached hamlets in connection with the operations of the new Survey and Settlement introduced into the District during the Fusly under review, when also some of the larger villages were divided.

3. The number of Puttahs issued during the year was 2,321,356, showing an increase of 188,048 over those of Fusly 1273. Of these, 163,392* as far as can be ascertained are Puttahs for Miscellaneous items. As already brought to the notice of Government in paragraph 4 of the Board's Settlement Report for Fusly 1273, instructions were issued to Collec-

tors that a simple Memorandum should be given for sundry items, and it was not intended that separate Puttahs to be included in the number of regular Puttahs should be issued; but in some Districts regular Puttahs appear to have been given and included with the Land Revenue Puttahs. In others Miscellaneous Puttahs were given, but were not so included. It appears from the Report from the Collector of Madras that during the last Fusly 43,418 Miscellaneous Puttahs were granted, a number exceeding that of Ryotwar Puttahs by 2,208. These were not included in the number of regular Puttahs.

4. On further consideration it appeared to the Board undesirable that so many separate Puttahs or Memoranda should be granted for Miscellaneous items, the preparation of which must involve additional labor and unnecessarily consume a large quantity of paper ; and in circulating* a new form of Puttah, similar to that

* Board's Circular. Memorandum, dated 7th February 1866, No. 122.

approved by Government for the District of Trichinopoly, the Board have desired Collectors not to issue in future a separate Memorandum for Sundry items, but to insert these separately in the Land Revenue Puttah, after the entry of the Ryotwar Beriz, as in most instances the sundries consist of only one or two items. Additions made on account of the Road Fund and Merah to village servants, though included in the Ryotwar Puttah, are in some Districts not shown in the Settlement accounts; but these and other defects will be remedied in the accounts of the current Fusly, as revised forms are about to be supplied to the Collectors.

5. Deducting these "Miscellaneous items" Puttahs, it will be seen that the actual increase in the number of Puttahs is only 24,656. This increase is attributable to the occupation of land by persons who hitherto held no Puttahs. In the Madras District, there was an actual reduction in the number of Ryotwary Puttahs to the extent of 1,755. It is stated that this reduction was owing to the change of the practice hitherto existing of granting more than one Puttah to each Ryot for lands held in the same village. The practice is altogether anomalous, and if it exists in any other District, the Board desire that it may be at once corrected. The entire extent of land of whatever description held by a Ryot in a single village should be entered in one Puttah only.

6. Of the total number of Puttahs issued, 770,871 appear to have been renewed, or granted afresh in the year ; but if from this number the Miscellaneous Puttahs 163,392 be deducted, the proportion of fresh Puttahs is twenty-eight per cent. of the whole, or only one per cent. less than in last year. It was, however, necessary in Coimbatore to issue fresh Puttahs where revision of the garden assessment had to be carried out. The Collectors were desired in the last year's General Report to open an additional column to show in how many cases unrenewed Puttahs have undergone no alteration whatever, but this order has not been attended to by all the Collectors. The information is obtainable only from the reports on the following Districts :—

DISTRICTS.	UNRENEWED PUTTAHS.		
	Modified by additional entries.	Not altered.	Tptal.
Ganjam	4,625	27,512	32,137
Nellore	6,950	26,550	33,500
Bellary	23,793	88,862	112,655
North Arcot	61,307	57,403	118,710
Tinnevelly	13,776	59,341	73,117
Coimbatore	358	118,159	118,517
Salem	14,508	110,716	125,224
South Canara	1,266	34,272	35,538

Season.

7. As reported in the Administration Report for 1864-65, the season was on the whole unfavorable. The early rains were favorable in the Districts of Vizagapatam and Kistna, but little or no rain fell during the latter half of the year, and the wet crops not only failed extensively, but much land was left waste. In the Kistna District, the cyclone of 1st November 1864 damaged the greater part of the dry crops. In the portions of the District not affected by the inundation, the torrents of rain that fell proved beneficial to the wet crops. In Ganjam the rain fall was both scanty and partial, and want of water even for drinking purposes was felt. In Febru-

ary and March however there was an unusually heavy but partial fall, which afforded relief to a certain extent. In the Godavery District also the cultivation of the early dry crops was in a measure affected by want of sufficient seasonable rains.

8. Of the remaining Eastern Coast Districts, in Nellore the season was not very favorable. In the Madras District, the season was on the whole more favorable than last year. The early rains were however very scanty, but the rains in November and December were abundant, and nearly all the tanks including even the largest in the District received a full supply, a thing which the Collector states had not occurred for many years past. In South Arcot the season was on the whole unfavorable owing to the want of seasonable rains, but the rains in August proved most opportune for the standing crops ; and though immense damage was caused by the inundation in October, the prospects of the season brightened towards the end of the year. In Tanjore the season was unfavorable in the Sub-Collectorate, "one of the most unfavorable known for many years." There were unusually high and destructive floods in July followed by a scarcity of water, and a great deficiency of rain in the north-east monsoon. In Trichinopoly the season was on the whole not unfavorable. In Madura and Tinnevelly it was not good.

9. In the Cuddapah, Bellary, and Kurnool Districts, the season was, however, decidedly favorable. In Bellary especially the tanks received a much better supply than in the preceding year, though the dry crops appear not to have been so productive as might have been expected.

10. In the inland Districts of North Arcot, Coimbatore, and Salem, the south-west monsoon was deficient, but the north-east monsoon was more abundant, especially in North Arcot. In Salem the season is reported as very unfavorable, especially for the dry-crops. In the other two Districts it seems to have been less unfavorable. In South Canara and Malabar in the earlier period of the monsoon the rains were abundant, but subsequently as the crops grew the rain was insufficient, and the crops suffered accordingly.

11. The annexed abstract shows the average rain fall in each District as compared with Fusly 1273 :—

DISTRICTS.	April to September 1864 inclusive.	October 1864 to March 1865 inclusive.	Total for the whole year.	Total for Fusly 1273.
	Inches.	Inches.	Inches.	Inches.
1. Ganjam	24.35	9.77	34.12	43.53
2. Vizagapatam	23.10	8.70	31.80	49.46
3. Godavery... ..	17.33	8.81	26.19	33.
4. Kistna	22.01	5.55	27.56	19.75
5. Nellore	10.1	17.88	27.98	28.28
6. Cuddapah... ..	9.87	6.56	16.43	21.12
7. Bellary	15.3	2.8	18.1	13.69
8. Kurnool	18.9	3.9	22.8	17.08
9. Madras	12.62	16.68	29.3	35.46
10. North Arcot	12.2	14.2	26.4	18.66
11. South Arcot	8.9	16.1	25	* 42.6
12. Tanjore	13.51	22.4	35.91	55.98
13. Trichinopoly	20.37	32.18	52.55	35.41
14. Madura	12.75	13.62	26.37	32.35
15. Tinnevelly	8.96	8.99	17.95	29.6
16. Coimbatore	19.6	8.2	27.8	32.96
17. Salem	15.15	9.15	24.3	25.07
18. South Canara	121.98	6.15	128.13	166.1
19. Malabar	130.03	8.9	139.2	134.61

* This is the correct figure.—Vide Board's Memorandum to Government, dated 8th March 1865.

The entries in this abstract are taken from the Collectors' present reports, which generally agree with the results given in the monthly returns except in the fractional parts. In Trichinopoly, however, the figures entered in the monthly returns have been adopted as the entry in the present report is obviously wrong. The results entered for North Arcot will be found to differ slightly from the monthly statements. The Collector of Salem has entered in the abstract appended to his report the aggregate fall in each month instead of the average, and this has been corrected by the monthly returns. The attention of the Collectors concerned is directed to the more careful preparation of their future abstracts.

Sanitary condition.

12. On the sanitary condition of the Districts the Collectors report unfavorably. Cholera, small-pox, and fever were prevalent in a greater or less degree in almost every District. In Malabar Cholera raged to an alarming extent, and carried off 16,532 persons. It is unnecessary here to recount the melancholy loss of life which ensued in the Kistna District by the great inundation of the sea on the 1st November 1864. It was feared that epidemic disease would follow, but it is a cause of much thankfulness that these apprehensions were not realized. The sanitary state of the town of Masulipatam, where several thousands of corpses had been hastily buried, was better than it had been for many years. It is noticed that sanitary measures had been strictly attended to, and with most beneficial effects. The District of Trichinopoly, however, was remarkably free from disease.

13. There was much disease among cattle during the year. In Vizagapatam cattle suffered greatly from an inflammatory disease of the throat called "Dhoma," and in Godavery from a disease called "Jelugulegulu" or "Leech disease." In Coimbatore there was much murrain. In the Kistna District the loss by the cyclone and subsequently by want of pasture was very great. In North Arcot the cattle disease was most active and fatal in the Taluks south of the Palar river. In Cuddapah and South Arcot there was no general murrain. In the former District, however, 19,637 cattle are reported to have died.

STATEMENT No. 2.—Prices.

14. The prices of agricultural produce rose considerably above those of Fusly 1273.

The increase in price of the principal edible products as compared with the average of the last ten years was from thirty-one per cent. to forty-six per cent. As contrasted with the prices of Fusly 1273, the increase was from eight to twenty-four per cent., as will be observed from the annexed abstract:—

Kind of grain.	PRICE PER GARCE.						
	Average price for ten years, from Fuslies 1264 to 1273.	Fusly 1273.	Fusly 1274.	Increase in Fusly 1274, as compared with the average.	Per centage.	Increase in Fusly 1274, as compared with Fusly 1273.	Per centage.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Paddy, 1st sort	141	176	206	65	46	30	17
Do. 2nd sort	130	163	188	58	44	25	15
Cholum of Javery	169	205	222	53	31	17	8
Cumboo or Bajera	157	183	211	54	34	28	15
Raggy	155	185	209	54	35	24	13
Horse-gram	186	204	253	67	36	49	24

15. It is usual in this Report specially to notice the price of second-sort Paddy, which enters largely into the consumption of the mass of the population. The average price of this description of food is shown in the annexed table for periods of five years each, from Fuslies 1256 to

1270, and then for each of the four following years 1271, 1272, 1273, and 1274, and it will be seen that the prices in the last Fusly 1274 stood much higher than in any of the preceding periods:—

DISTRICTS.	PRICE PER GARCE.												
	Average of five years, from Fusly 1256 to Fusly 1260.	Average of five years, from Fusly 1261 to Fusly 1265.	Average of five years, from Fusly 1266 to Fusly 1270.	Fusly 1271.	Fusly 1272.	Fusly 1273.	Fusly 1274.	Increase as compared with column 2.	Increase as compared with column 3.	Increase as compared with column 4.	Increase on column 5.	Increase on column 6.	Increase on column 7.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ...	46	59	77	101	91	82	110	64	51	33	9	19	28
2. Vizagapatam ...	65	68	94	121	119	104	145	80	77	51	24	26	41
3. Godavery ...	63	78	85	124	132	127	135	67	57	50	11	3	8
4. Kistna ...	83	99	85	135	159	182	182	99	83	97	47	23	...
5. Nellore... ..	78	97	118	144	165	178	178	100	81	60	34	13	...
6. Cuddapah ...	84	101	143	176	198	207	232	148	131	89	56	34	25
7. Bellary... ..	92	90	125	143	158	217	242	150	152	117	99	84	25
8. Kurnool ...	88	107	131	150	168	216	241	153	134	110	91	73	25
9. Madras... ..	81	99	102	165	161	157	162	81	63	60	...	1	5
10. North Arcot...	82	85	119	164	153	148	163	81	78	44	...	10	15
11. South Arcot...	77	91	122	152	135	144	157	80	66	35	5	22	13.
12. Tanjore... ..	70	77	119	144	129	139	168	98	91	49	24	39	29
13. Trichinopoly...	80	82	137	172	156	153	189	109	107	52	17	33	36
14. Madura... ..	95	91	149	176	179	155	234	139	143	85	58	55	79
15. Tinnevely ...	87	110	155	163	184	174	247	160	137	92	84	63	73
16. Coimbatore ..	91	101	171	189	183	186	221	130	120	60	32	38	35
17. Salem	85	84	145	163	147	153	180	95	96	35	17	33	27
18. South Canara...	81	89	127	132	144	175	189	108	100	62	57	45	14
19. Malabar	81	98	160	160	171	208	199	118	101	39	39	28	...

NOTE.—It was only in Madras and North Arcot that there was a small decrease of Rupees three and one respectively compared with Fusly 1271, and nine Rupees in Malabar compared with Fusly 1273.

16. The rise in prices is easily accounted for. The continued demand from abroad, activity of trade caused by the greater facilities afforded by water and rail carriage, the general increase of wealth, and the deficient harvests all tend to keep up and raise the price of agricultural produce. The poorer non-agricultural classes are no doubt affected by the high prices, as the wages of labor, though higher, have not risen proportionately with the increase of prices. Government servants with fixed salaries appear to suffer most from the continued rise in all articles of consumption. The agricultural classes are very generally in a thriving condition, and there is a good demand for labor, though the price paid for it has not been sufficiently remunerative to stop emigration to Ceylon and the Mauritius. In particular localities, such as the coffee districts, the demand for labor is great, and labor is well paid; and in Masulipatam, owing to the large destruction of life and property in that town, laborers have been in great requisition, and have obtained exceedingly high wages, nearly three times the price paid for labor before that catastrophe.

STATEMENT No. 3.—Byots' Holdings.

17. During the Fusly under report, 1,029,266 acres, assessed at Rupees 15,67,914, were newly taken up for cultivation, against Acres 1,153,877, assessed at Rupees 17,73,624, in Fusly 1273. On the other hand, Acres 759,962, assessed at Rupees 15,74,426, were relinquished, against 612,283, assessed at Rupees 10,15,653. There is however, compared with the holding as it stood at the end of the preceding 1263 Fusly, a net increase in the area under occupancy of Acres 342,042, and a net decrease in the assessment of Rupees 3,19,489. The

following is an abstract of Statement No. 3, showing the extent of land under occupancy at the beginning of the Fusly, with the subsequent alterations, the extent of land left waste, &c. These particulars do not apply to the Districts of South Canara and Malabar, which as usual are excluded from this abstract, as the area in these Districts is not known:—

Items.	Extent of land.	Assessment.
	Acres.	Rupees.
Holdings at the beginning of Fusly 1274... ..	17,062,424	318,17,943
Deduct lands given up and decrease by reduction of assessment...	759,962	15,74,426
Remainder...	16,302,462	302,43,517
Add lands newly taken up	1,029,266	15,67,944
Total ..	17,331,728	318,11,461
Deduct whole survey fields left waste the assessment of which was remitted... ..	553,066	10,45,053
Remainder...	16,778,662	307,66,408
<i>Particulars.</i>		
Actual cultivation ... ..	.....	239,85,985
Waste charged ... ..	.....	17,80,423

18. The holdings brought forward in the above abstract will be found to differ from those entered as the holdings of the previous years, there being an increase of 72,738 acres in extent, and a decrease of Rupees 3,13,007 in assessment. This difference is in Trichinopoly, and is owing to the entries having for the first time been made according to the new Survey and Settlement accounts containing the revised rates of assessment. The areas given in the village accounts of former years being in most cases erroneous, a correct comparison of the particulars of lands relinquished and taken up for cultivation cannot be made, and those particulars have therefore been omitted, the actual holding and assessment at revised rates, as ascertained during the settlement of Fusly 1274, being alone entered in the General Statement as the holdings at the beginning of the Fusly. There is a large net addition of 72,738 acres to the holding in this District, of which a portion may be due to the erroneous areas and wrong conversions of kawnies into acres in the old accounts, but the larger proportion appears to be the extent of dry lands newly taken up for cultivation during the year, in consequence of the more moderate assessment lately introduced.

19. In addition to the increase in Trichinopoly above noticed, the net increase of the Ryots' holdings in other Districts, as shown in the foregoing abstract, is 269,304 acres, and including Trichinopoly 342,042 acres. There was, however, a slight falling off of Rupees 6,482 in the assessment. This is owing to the reduction of assessment on well lands in the Districts of

Bellary.—Government Order, dated 6th April 1864, No. 581.
Coimbatore.—Government Order, dated 7th February 1865, No. 246.
Salem.—Government Order, dated 26th December 1866, No. 1,372.

Bellary, Coimbatore, and Salem, as sanctioned by the orders of Government noted in the margin. In the above abstract these reductions are included with the assessment of the lands relinquished, and hence the apparently lower assessment of the lands newly taken, though the extent is larger.

20. The item, waste remitted, shows a net increase of 24,799 acres, bearing an assessment of Rupees 1,24,695. Except in the Districts of Ganjam and Trichinopoly remission for waste was allowed in every District. In Tinnevely it was again found necessary to grant a large remission, to the amount of no less than Ru-

	Extent.	Assessment.
	Acres.	Rupees.
Fusly 1273... ..	528,267	9,20,353
" 1274... ..	553,066	10,45,053
Increase...	24,799	1,24,695

pees 4,31,502, on 358,617 acres, consisting of both Nunjah and Punjab waste, in consequence of another very exceptionally unfavorable year. After due consideration of the circumstance brought to notice, the Board authorized this as well as other remissions in their Proceedings, dated 14th February 1865, No. 871. Of the sum just referred to, Rupees 37,753 are on account of Eayoo and Ditta Inams, which are included in the Ryots' Putah, and then deducted as explained in the last year's Report. The actual amount of waste remission should, therefore, be taken as Rupees 3,94,134 on Acres 328,214. The information called for regarding Eayoo and Ditta Inams having been received from the Collector, the Board decided in their Proceedings dated 19th January 1866, No. 468, that the amount due to these Inamdar should in future be paid from the treasury, pending the commutation of the Inam for grants of land, an operation which cannot be effected before the survey and settlement of the District are completed. The Collector has been directed to prepare, in communication with the Inam Commissioner, a detailed statement showing the money payments to be made to the several Inamdars and to submit it as soon as possible in view to the sanction of Government being obtained for payment. The Board considered this arrangement necessary, as the present mode of deducting the Inam value from the Ryots' holdings, and paying the Inamdars from the gross collections without the amount being shown in any accounts, is open to the same objection as was made to the system of Kistbundy beriz deductions, which was long ago ordered by Government to be discontinued.

21. The remissions for waste appear to have been generally granted in conformity to the rules, i. e., wherever the claim for remission has been substantiated, the full assessment on the Nunjah waste has been deducted. When the Collector has been satisfied that there was water, and that it was owing to the Ryot's neglect that his land had been left unsown, the assessment was charged; and judging from the large sum charged on Nunjah waste, Rupees 5,84,946, the Board are satisfied that remissions have certainly not been allowed to a greater extent than was proper. There rather appears reason to fear that in some cases remissions to the full extent desirable have been withheld without sufficient cause.

22. From the explanation given by the Collector of North Arcot in paragraphs 29, 33, 34 and 39, and looking at the large amount of Nunjah waste charged (51,078 Rupees) as compared with the small sum charged last year (7,318) the Board are not altogether satisfied that the rule for remitting Nunjah waste has been duly attended to, and the Collector will be requested to furnish further explanation.

23. In their Settlement Report for last year, the Board drew particular attention to the unauthorized method pursued in South Arcot in granting remission for Nunjah waste by allowing only a deduction of fifty per cent. of the assessment of Nunjah waste, when the actual loss of the Ryot by Nunjah waste and Shavi exceeded twenty-five per cent. of his whole holding, and they pointed out that this plan was altogether opposed to the orders of Government and the Board. The Collector was offered an opportunity of explaining his course of procedure, but he did not avail himself of it. Mr. Banbury, the Acting Collector, in paragraph 31 of his Report has, however, explained the course pursued by Mr. Reade in granting remissions for waste this year, and the Board have no objection to make as regards the mode of remission for Nunjah waste, as the procedure appears to have been in consonance with the orders then in force. But in respect to the trifling remission for dry waste, and to the large remission of Nunjah Shavi, the proceedings of the Collector are open, as anticipated by Mr. Banbury, to the same objection as last year, inasmuch as the claim for remission was made dependent on the gain of the Ryot on the rest of his holding and on his general circumstances; and the explanation offered by Mr. Banbury for Mr. Reade's course of procedure cannot, in the face of the Government orders, be accepted as satisfactory. The late Order, No. 7,009, dated 1st November 1865, will however regulate all claims for remission in future, and to that order the Collector is desired to pay particular attention.

24. There have been a few trifling instances of remissions granted for Dry waste not authorized by the rules, for instance in the Kistna, Bellary, and North Arcot Districts. The reasons

for granting the remission are either not given, or are such as the rules would not admit. The sums are trifling, and it is only necessary to direct the attention of Collectors to the rule.

25. The item of waste charged shows a net increase of Rupees 1,16,235 over the sum charged last year. The largest sums on this

	RS.
Godavery	3,10,813
Kistna... ..	2,70,472
Nellore... ..	1,30,073
North Arcot... ..	1,12,786
South Arcot... ..	1,54,307
Tanjore... ..	1,79,206
Coimbatore... ..	1,67,914
Madras... ..	55,654
Tinnevely	81,248

account were charged in the Districts noted in the margin. As pointed out in the Report for Fusly 1273, the amount charged in the Godavery and Kistna Districts is for the most part nominal, as the entire extent of waste is included in the settlement under the joint-rent system for purposes of account. Of the sum

of Rupees 3,10,813 entered for the Godavery District, only Rupees 51,523 belong to that portion of the division in which the new survey rates have been introduced. This sum is the assessment on lands left waste at the pleasure of individual Ryotwary landholders for their own convenience. In Nellore the amount charged on entire fields is Rupees 75,573, the remainder 28,812 Rupees being on portions of fields left waste. But on the other hand a sum of Rupees 25,688 was remitted on portions of fields left waste. The remission on account of Stallacumy, or parts of fields left waste, is under the present rules irregular; but it probably cannot be discontinued till the Collectors sub-divide, as they are empowered to do, those fields which are of too large an extent.

STATEMENTS Nos. 4 and 5.

26. The entire extent upon which the settlement of the year was fixed, excluding South Canara and Malabar, and including waste charged was 16,778,662 acres, or 317,243 acres in excess of the extent brought under settlement in Fusly 1273. The net settlement after the deduction of remissions for the entire Presidency, inclusive of South Canara and Malabar, amounted to Rupees 338,44,400, resulting in a decrease of Rupees 5,35,765, as particularized in the subjoined abstract:—

ITEMS.	FUSLY 1273.		FUSLY 1274.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Unirrigated land... ..	13,111,153	145,88,154	13,659,062	150,42,448	547,909	4,54,294	.....	.....
Irrigated do.	2,949,892	151,17,004	2,924,044	148,20,011	.....	.....	25,848	2,96,993
Garden do.	400,374	15,05,435	195,556	9,03,949	.....	.....	204,818	6,01,486
Total... ..	16,461,419	312,10,593	16,778,662	307,66,408	317,243	.....	.....	4,44,185
2nd crop assessment	.....	6,66,391	.....	5,08,743	.....	.....	.....	1,57,648
Additional do. and water tax.	.....	10,08,880	.....	10,52,977	.....	44,097	.....	.....
Total assessment... ..	.....	328,85,864	.....	323,28,128	.....	.....	.....	5,57,736
Add South Canara and Malabar...	.....	31,67,314	.....	31,80,489	.....	13,175	.....	.....
Total... ..	.....	360,53,178	.....	355,08,617	.....	.....	.....	5,44,561
Deduct remission...	.....	16,73,013	.....	16,64,217	.....	.....	.....	8,796
Remainder.	.....	343,80,165	.....	338,44,400	.....	.....	.....	5,35,765

27. In the extent of unirrigated or dry cultivation there is an increase in every District except Madras, South Arcot, and Tinnevely. In Trichinopoly there is a decrease of Rupees 60,806 in the assessment, though the actual cultivation exceeds that of last Fusly by 139,052 acres. The decrease in the first-named three Districts is generally attributed to a large relinquishment of dry lands under the apprehension of an unfavorable season, and of the Ryot being charged for all land retained. The decrease in the dry assessment of Trichinopoly is owing to the introduction of the new settlement rates.

28. The wet cultivation exhibits, on the other hand, a net decrease of 25,848 acres, assessed at Rupees 2,96,993. The greater portion of this amount is found in the Trichinopoly and Tinnevely Districts. In the former it is owing chiefly to the transfer of land formerly classed as irrigated to the class of unirrigated in the new settlement, and to the areas of last year being erroneously entered. The unfavorable character of the season, and the want of timely rains, are the causes of the decrease in Tinnevely and other Districts. In some Districts there was an increase in the cultivation.

29. The extent of garden cultivation shows also an apparently large decrease of Acres 204,818, assessed at Rupees 6,01,486; but a great portion of this decrease is nominal, being the result of the transfer of private well lands to the head of Punjab, the assessment being fixed at the appropriate dry rates.

30. Under the head of second-crop assessment, the decrease is large compared with Fusly 1273. The bulk of this decrease is in Trichinopoly, the result of the arrangement of the new settlement. The Board observe, however, that the Collector has included under the head of Fuslyasty a sum of Rupees 48,842, which should not be so entered, as it forms a part of the permanently consolidated two-crop assessment, and should be included in the original assessment. In the other Districts the decrease is owing to the failure of the latter rains. The additional assessment and water tax charged on Ryotwar lands for the use of Government water show a net increase of Rupees 44,097, resulting from a gross increase of Rupees 70,498 against a gross decrease of Rupees 26,401. There was a large increase in the Godavery and North Arcot Districts. This increase is due to a larger extent of dry land having been converted into wet. In the Kistna District there is a decrease of Rupees 24,788 in consequence of a large remission having been rendered necessary by the effects of the cyclone.

STATEMENT Nos. 6 to 8.

31. The remissions from the gross assessment granted during the settlement of the year under report, amounted to Rupees 16,64,217, or Rupees 8,796 below those of Fusly 1273. The three principal heads under which these remissions are classified are the following:—

	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Occasional remission	9,30,081	10,93,117	1,63,036	...
Fixed remission	9,029	9,018	...	11
Items allowed on the collections, or from the beriz of villages	7,33,903	5,62,082	...	1,71,821
Total	16,73,013	16,64,217	1,63,036	1,71,832
Net...				8,796

32. The first of these items of remission, which fluctuates every year with reference to the nature of the season, shows an increase of Rupees 1,63,036, chiefly attributable to the unfavorable character of the season. Under the head of Shamilat Bunker, or portions of fields left waste, large sums were remitted in the Kistna and Tinnevely Districts owing to the lamentable effects of the cyclone in the former, and the extraordinary drought in the latter. The remissions on account of Shavi or withered crops are also much in excess of Fusly 1273, especially in the Districts noted in the margin.

	Rs.
South Arcot}	10,393
Tanjore	39,325
Tinnevely	78,725
Salem	10,637
Malabar	14,752

The remissions granted in South Arcot, Salem, and Malabar are not large considering the unfavorable season. In Tanjore the extremely unfavorable character of the season, coupled with

the state of the works of irrigation and drainage generally in the more eastern section of the District, is the cause of the large remission. The effects of the season were worse in Tinnevely.

33. The remission for Palanushtum or short produce occurs chiefly in the Kistna District and Tinnevely. In the former District it amounted to no less than Rupees 2,67,571, and was necessitated by the damage caused by the cyclone and inundation of the sea.

34. In South Arcot a sum of Rupees 20,652 was remitted on lands inundated by the breaching of tanks. In the Godavery District a remission of Rupees 15,357 was granted on lands injured or washed away in the sea-coast villages by the inundation on the 1st November 1864. The remissions for Cowle and Fusi Kumini, or second crop not cultivated, show a large decrease, in the former case owing to certain cowle lands having been brought to full assessment; in the latter in consequence of the new settlement in Trichinopoly.

35. The second head of remission exhibits no material variation as compared with Fusly 1273. The third head, which comprises deductions made in the settled demand, is less than the preceding year by Rupees 1,71,821. A large proportion of this remission is in the item of allowances to village servants. In the Madras and some other Districts, the value of the Merahs, or fees payable to village servants by each Ryot, was hitherto added to the demand in each Ryot's Puttah, and a deduction of the whole amount was made from the Puttah of any single Ryot chosen by the village officer. In supposed accordance with the orders of the Government of India, the Merah so added to the Puttah was directly credited to the Village Service Fund, and omitted altogether from the Settlement accounts. This arrangement was incorrect. Both the additions and deductions on account of Merah and Road Fund should have been shown distinctly in the first instance in the Settlement accounts, the amount being afterwards carried to the credit of the Local Fund. The revised forms of accounts about to be furnished to the Collectors will remove this as well as other defects which are now observable in the Settlement accounts of some of the Collectors. The system of making payments to the village officers direct from the Taluk treasuries has been found inconvenient by some Collectors, and in the absence of any definite orders from Government to maintain a Village Service Fund in such cases, the Collectors have been instructed to revert to the usual practice of deducting the amount from an individual Ryot's Puttah.

36. The Settlement of the entire Revenue demand of the year inclusive of the Ryotwar Land Revenue noticed in the foregoing paragraphs is shown in the subjoined abstract as compared with Fusly 1273. It will be observed that the several items of Rented and Amany villages, and Ryotwar Sundry items, which were hitherto separately entered in the accounts as distinct items under Land Revenue, are now included with Miscellaneous items under the same head, the same arrangement having been adopted in the revised form of the Treasury account; and for the sake of fair comparison the figures of Fusly 1273 have accordingly been altered in the General Statement, and in the following abstract. The Forest Revenue, which hitherto formed

a component item of Land Revenue, has been excluded from the abstract, as the Forest collections are credited in the Treasury accounts to a distinct head:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Peishcush on permanently settled estates.	51,29,484	51,21,664	...	7,820
Jody of Shrotriem and Inam villages ...	6,12,282	6,48,581	86,299	...
Ryotwar	3,55,70,542			
Deduct Sundry items transferred to Miscellaneous.	11,90,378			
	343,80,164	3,38,44,400	...	5,35,764
<i>Miscellaneous Items.</i>				
Rented villages	1,74,683			
Amany or division of produce.	12,639			
Ryotwar Sundry items...	11,90,378			
Miscellaneous Items	16,56,423			
	30,34,123	29,06,716	...	1,27,407
Total Land Revenue...	431,56,053	425,21,361	36,299	6,70,991
			Net...	6,34,692

Peishcush.

37. The decrease of Rupees 7,820 in the Peishcush of the permanently settled estates is accounted for as follows:—

	RS.	A.	P.
A reduction in the Peishcush as compensation to the proprietor of the Chiparupally estate in the Vizagapatam District on account of Moturpha resumed, per Order of Government, dated 22nd April 1865, No. 833	472	4	5
Reduction in the Peishcush on account of lands taken up for Public Works in the Zemindary and Proprietary estates of the Godavery District, per Order of Government, dated 23rd February 1864, No. 325... ..	6,921	1	
Do. on account of do. in Nuzid and Vullum estates in the Kistna District, per Order of Government, dated 29th May 1865... ..	...	12	6
Do. on account of do. in the Polliem of Bangari in North Arcot, per Order of Government, dated 21st June 1864, No. 1,074... ..	13	0	3
Do. in the Kattuppothar Moottah in the Trichinopoly District, for the discontinuance of Moturpha included in the assets of the estate, per Order of Government, dated 24th October 1864, No. 1,960... ..	199	11	11
Total...	7,819	14	3

Shrotriem Jodi.

	Increase.
Vizagapatam	20,666
Madura	9,518

38. Of the increase in the item of Jodi or quit-rent on Shrotriem and Inam villages, a large portion is in Vizagapatam and Madura, and is due to the imposition of quit-rent on

Shrotriem and Inam villages, the Title Deeds of which were issued by the Inam Commissioner during the past year.

Ryotwar.

gross increase of Rupees 7,00,724 in eleven Districts, and a gross decrease of Rupees 12,36,488 in eight Districts. This falling off in the revenue is due to the revision of the assessment in Trichinopoly, to reduction in the assessment consequent on the transfer of old well lands and garden lands to Punjab rates, and to the necessity which existed for granting larger remissions during the Fusly, rather than to any decrease in cultivation, notwithstanding the unfavorable character of the season.

Miscellaneous items.

40. These items amounted to Rupees 29,06,716 during the year. There was a decrease in some items amounting to Rupees 4,10,087, and in others an increase amounting to Rupees 2,82,680, thus resulting in a net decrease of 1,27,407 Rupees.

41. A large decrease occurs in the items noted in the margin. In the first item the decrease

	Decrease. Rupees
1. Tax on trees on unassessed lands...	43,346
2. Merab and Swatantrams payable to village servants...	1,56,761
3. Grazing tax or grass rent...	21,936
4. Revenue from boundary lands in dispute...	12,737
5. Rents on Palmirah trees...	14,476
6. Produce of fisheries...	56,092
7. Other items...	40,520

account of Merah to village servants not having been brought to account, as already explained in paragraph 35. It is this omission in the accounts which has caused the net decrease above pointed out, or the result would have been an actual increase in the item. The decrease in the third, fourth, fifth, and seventh items is due to ordinary fluctuations in the several Districts. The large decrease in the item 6 of "Produce of fisheries" is due to the income derived from that source having been transferred in the year under report to the District Road Fund, under the orders of the Government of India. The increase in other items is chiefly noticeable in those entered in the margin. Except in the items 3, 5, and 6, the increase is due to ordinary fluctuations. In the case of the excepted items 3 and 5, it is owing to the revenue hitherto credited to "Tax on trees on unassessed lands" having been transferred in some Districts to these two items

	Increase. Rupees
1. Revenue from rented villages...	13,479
2. Land cultivated but not included in the jumrah-bundy...	42,512
3. Rent of gardens and topes...	17,371
4. Revenue from reverted Inams...	16,186
5. Tax on fruit trees...	60,418
6. Amount brought to account in the Madras District of the waste remitted, being half the assessment...	22,513

as already explained. The sixth item is the amount which the Government finally decided should be collected. The remission granted by the Collector of the Madras District in Fusly 1273.

42. The cultivation of the special products, Sugar-cane, Cotton, and Indigo, has diminished. Indigo cultivation especially shows a large falling off.

Items.	Fusly 1273.	Fusly 1274.	Decrease.
	Acres.	Acres.	Acres.
Sugar-cane ...	37,837	37,827	10
Cotton...	1,766,312	1,747,501	18,811
Indigo...	163,665	128,140	35,525

43. The net decrease in the area cultivated with Cotton is only 18,811 acres. But the decrease is large in the great Cotton-growing Districts noted in the margin, and is attributed to the anticipated fall in price of this staple. In some other Districts, however, the cultivation of Cotton has greatly extended. In the Kistna District

	Decrease. Acres.
Bellary ...	49,272
Kurnool ...	8,844
Tinnevely...	27,664
Coimbatore...	49,790

51,957 acres were cultivated in excess of Fusly 1273, but the cyclone so damaged the crop that the out-turn was much below the average. The upland Taluks of the Godavery District and parts of Nellore were also extensively cultivated with Cotton. The extent cultivated in these Districts was 39,375 acres and 45,872 acres, against 21,372 acres and 28,362 in Fusly 1273 respectively.

	Cuddapah. Acres.	Kurnool. Acres.
Fusly 1273 ...	26,313	20,243
" 1274 ...	15,200	3,800
Decrease...	11,113	16,443

44. The decrease in the cultivation of Indigo is chiefly in the two Districts of Cuddapah and Kurnool, and the fall in its price in the European Market accounts for this decrease.

45. The average assessment per acre, and the extent of land included in the settlement of the Ryotwar Districts, are shown in Statement No. 11.

Forest.

46. It will be seen from Statement No. 15, which shows the particulars of the component items of Forest Revenue, that the demand for Fusly 1274 is on the whole nearly the same as that of the previous year, although in the item of sale of timber there has been a large decrease of Rupees 21,821 against an increase of Rupees 18,331 in Fusly 1273. This is chiefly owing to the inclusion in the receipts of Fusly 1273 of a sum of Rupees 40,000, which was received in the treasury as an advance for timber to be supplied from the Madamallai Forests for the Lawrence Asylum buildings, but was subsequently refunded under orders of Government, dated 6th April 1864, No. 620. The value of timber supplied on account of Government works will not appear in future in the Collectors' accounts, though it will be included separately in the accounts furnished to the Board by the Conservator of Forests. This item will not, therefore, be shown in future in the Settlement accounts.

47. The Abkarry demand of the Presidency shows a net increase of Rupees 27,851 as compared with Fusly 1273. The larger portion of increase is shown in the margin. In the first three Districts it is in a great measure due to the keen competition for the farms at the public auctions. In Tanjore it is owing to the Abkarry Revenue of the late Rajah's Territories collected and kept in deposit in previous years having, during the year under report, been carried to the credit of Government. In Bellary and Madras, however, there is a large falling off in the Revenue, viz., Rupees 30,406 in the former, and Rupees 39,904 in the latter. The decrease in the former is explained by the absence of competition at the sale by the Commissariat Department of the Military Abkarry Farm for Fusly 1274, the previous year's lease having proved unprofitable. In Madras the fluctuation occurs in the Presidency Town, where certain large shops were closed during the year by order of the Police, and others were resigned by the shop-keepers themselves from their inability to pay the rent originally agreed upon. These latter have been rented out again at a reduced rent.

Income Tax.

48. Under Income Tax there is a net increase of Rupees 61,712, resulting from a gross increase of Rupees 82,035 against a gross decrease of Rupees 20,323. The largest increase under this head occurs in the District of Madras, and is owing to the demand for the entire year in the Presidency Town and its suburbs having been brought to account in the books of the District, whereas in the previous year the demand of only seven months was so included, the tax of the Madras Town having been transferred from the Commissioners to the Collector only in December 1863. In the Districts marginally noted the assessment was reduced owing to the fall in the price of cotton, which affected the income of the cotton traders.

	Decrease. Rs.
Kistna ...	2,159
Nellore ...	3,501
Cuddapah ...	4,550
Kurnool ...	1,374
North Arcot ...	3,352
Tanjore ...	1,803
Coimbatore ...	2,979

Salt.

49. The revenue realized from Salt during the year under report was Rupees 99,17,221, exhibiting an advance of Rupees 4,38,376 upon the previous year. The maximum monopoly price, viz., Rupees 3-8-0, came first into operation at the close of Fusly 1270, and has been uniformly maintained for three years from that date. It will be seen from the margin that notwithstanding this, the revenue has been steadily increasing year after year, and the rise in price has apparently not checked the consumption.

	Rupees.
Fusly 1271.....	85,82,545
" 1272.....	91,93,989
" 1273.....	94,78,845
" 1274.....	99,17,221

The increasing wealth of the people, the extension of Railways, and the more efficient organization of the Salt Department have all combined to bring about this satisfactory result. Statements Nos. 12 and 13 with their enclosures exhibit the transactions of the Salt Department. Subjoined is the abstract of Statement No. 12, in which is shown the receipts and sales of salt:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.
Receipts.				
Salt in store at the beginning of the year ...	113,48,606	100,85,429	...	12,63,177
Salt manufactured and purchased, and received into store ...	56,19,280	67,83,303	11,64,023	...
Salt received from other Districts ...	1,84,757	1,33,079	...	51,678
Total...	171,52,643	170,01,810	11,64,023	13,14,855
Sales.				
Home consumption ...	29,65,931	32,26,409	2,40,478	...
Inland " do. ...	34,08,326	34,62,128	53,802	...
Exportation ...	3,97,617	5,00,235	1,02,618	...
Sold to French Government ...	66,556	63,957	...	2,599
Supplied to other Districts ...	...	3,27,910	3,27,910	...
Total...	68,58,430	75,80,639	7,21,808	2,599
		Net...	7,22,209	
Remainder...	102,94,213	94,21,171	...	8,73,042
Deduct wastage written off ...	2,08,784	1,90,534	...	18,250
Remaining balance...	100,85,429	92,30,637	...	8,54,792

50. The quantity available for sale during the Fusly was Indian Maunds 170,01,810. At the beginning of the Fusly the stock on hand

Brought into Store in Fusly 1274.	In. Mds.
By actual manufacture ...	60,36,283
By purchase from Bombay and Goa ...	7,47,020
By supply to Malabar from Madras ...	1,33,079
	69,16,382
Brought to Store in Fusly 1273 ...	58,04,037
	11,12,345
	In. Mds.
Fusly 1273 ...	1,84,757
" 1274 ...	1,33,079
	3,17,836

was much less than that of Fusly 1273, but this deficiency was nearly made up by an increase in the manufacture during the year, though not to such an extent as to show an equal balance at its close. In the above abstract 3,27,910 Indian Maunds are shown as supplied from Madras to Malabar, but the quantity brought to account in the latter District in Fuslies 1273 and 1274 is only 3,17,836 Indian Maunds, leaving a difference of Indian Maunds 10,074. This is being credited in the accounts of Malabar

in the current Fusly, and the necessary instructions will be issued to ensure due agreement between the two accounts in future.

Total Sales.

51. Under the head of Sales there was a large increase of Indian Maunds 7,22,209, from which Indian Maunds 3,27,910 shown in the accounts as supplied to Malabar from Madras being deducted, the net increase in the actual sale would be Indian Maunds 3,94,299, resulting from a gross increase of Indian Maunds 6,54,619, against a gross decrease in the remaining four Districts of Indian Maunds 2,60,320, as noted in the margin. A large proportion of this increase is in the Home sales. In Tinnevely the great increase is ascribed to a large exportation of salt during the year; in Tanjore to the fuller development of the inland trade by the Railway for which greater facilities were afforded by an increased stock of salt at Negapatam and in Nellore to the increased sales for Hyderabad, in consequence of the diversion of the trade from the Kistna District to Nellore, owing to the hurricane of November 1864, which destroyed a large quantity of salt in the former District. This circumstance also accounts for the decrease in the Kistna District. The increase in South Arcot is the result of the transfer to it of the Chunampet pans from the Madras District, and this in a great measure accounts for a deficit in the sales of salt in the Madras District; but the decrease in this District is attributable also to a different mode of entering in the accounts the whole sales of salt on deposit. The improvement in the quality of salt, and the facilities afforded to traders, augmented the sales in Ganjam.

	Increase. Indian Maunds.		Decrease. Indian Maunds.
Ganjam ...	72,990	Godavery ...	6,619
Vizagapatam ...	1,772	Kistna ...	76,539
Nellore ...	1,14,806	Madras ...	1,58,761
South Arcot ...	95,448	South Canara ...	18,341
Tanjore ...	1,19,189		
Madura ...	62,628		2,60,320
Tinnevely ...	1,42,229		
Malabar ...	45,557		
	6,54,619		

Wastage.

52. It will be observed that Indian Maunds 1,90,534 have been written off in the Collectors' accounts of Fusly 1274, while the quantity of wastage sanctioned by Government was only Indian Maunds 1,82,413. The excess quantity, viz., Indian Maunds 8,121 appertain to the Godavery District, it was ordered to be removed from the accounts by Government in their later order, dated 16th May 1865, being the wastage which occurred in the salt supplied to Mankadekanta for sale on experiment. The wastage of Fusly 1274 amounts to Indian Maund 2,84,813 and 10 Seers, being 7.01 per cent. on the quantity originally stored. The percentage of wastage is larger in the six Districts noted in the margin than it was in Fusly 1273. In the Godavery District salt had been in store for a long time (about four years) and some of the heaps of salt suffered from the cyclone of 1864. The wastage entered for the Kistna District includes also the quantity washed away by the late storm. The average wastage of salt was under five per cent. in Fusly 1273. The Government remarked that the rate was still higher in some Districts, and that every effort should be made to reduce it. In Fusly 1274 the average amounts to seven per cent., and in the five Districts noted in the margin the rate of wastage is high, and no explanation has been given for it by the Collectors. The Board will not therefore, recommend for remission the wastage in those Districts until the explanation is given. The sanction of Government is requested for writing off the wastage in the remaining Districts mentioned in the margin, amounting to Indian Maunds 1,35,484 and 10 Seers.

	Per centage of wastage.
Godavery ...	10.73
Kistna ...	15.07
Nellore ...	6.79
South Arcot ...	9.00
Madura ...	8.17
Tinnevely ...	8.27

	Vizagapatam. Nellore. South Arcot.	Madura. Tinnevely.	Indian Maunds.	Seers.
Ganjam ...	...	...	23,903	33
Godavery ...	...	...	29,876	...
Kistna ...	...	...	46,679	18
Madras ...	...	...	21,634	30
Tanjore ...	...	...	6,363	11
South Canara ...	...	...	6,603	19
Malabar ...	...	...	1,423	26
Total ...	...	...	1,35,484	10

Financial Results.

53. Annexed is an abstract of the Financial results of the Salt transactions as detailed in Statement No. 13, in the Enclosure A of which the charges of collection as well as for the provision of salt are entered as compared with those of Fusly 1273 :—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Per centage.
	RS.	RS.	RS.	%
Gross revenue...	94,72,011	99,06,310	4,34,299	4.58
Miscellaneous items...	6,831	10,911	4,080	59.72
Total ...	94,78,842	99,17,221	4,38,379	4.62
Deduct charges...	10,03,884	13,97,493	3,93,609	39.20
Net revenue...	84,74,958	85,19,728	44,770	0.53

54. The above abstract shows that the gross revenue from Salt, including Miscellaneous items, amounted to Rupees 99,17,221, or Rupees 4,35,379 in excess of the revenue of Fusly 1273. This increase has, however, been nearly absorbed by the large increase in the item of charges. The entire increase occurs in the item of "Charges for the provision of salt." This is mainly due to a sum of Rupees 2,26,000 having been disbursed to the salt manufacturers, in excess of the sum disbursed in Fusly 1273, in consequence of the large extension of salt manufacture during the year in all except the Godavery, Kistna, and Vizagapatam Districts. Under "Sundry items" there is a large increase of charge of about Rupees 1,45,000. This increase is attributable to the inclusion with this item of the charges attending the transit of salt from Madras to Malabar in Fuslies 1273 and 1274, the same having been adjusted in the latter year's accounts. Another cause also has operated to augment the charges still further, viz., the payment of the salt establishment according to the new scale throughout the past year, while in the one preceding it, the scale was in operation only for five months. The increase thus caused was Rupees 41,500. The usual table presenting the comparative charges for the past two years is appended :—

DISTRICTS.	FUSLY 1273.		FUSLY 1274.		INCREASE.		DECREASE.	
	Charge.	Per centage on the gross Revenue.	Charge.	Per centage on the gross Revenue.	Charge.	Per centage on the gross Revenue.	Charge.	Per centage on the gross Revenue.
	RS.	%	RS.	%	RS.	%	RS.	%
Ganjam	48,516	4	70,734	6	28,218	2	...	...
Vizagapatam ..	22,999	8	27,880	9	4,881	2	...	...
Godavery	33,639	11	19,631	5	...	...	14,008	3
Kistna	69,148	8	44,621	7	...	...	24,527	3
Nellore	70,000	7	91,110	8	2,116	2	...	...
Madras	2,25,655	11	2,34,230	13	8,575	...	...	...
South Arcot ...	41,693	10	1,30,854	25	89,161	13	...	...
Tanjore	71,859	8	95,248	10	23,389	2	...	...
Madura	33,084	7	56,423	10	23,409	4	...	...
Tinnevely	64,572	10	77,738	13	13,166	2	...	...
South Canara...	1,76,034	30	2,11,464	38	35,430	7	...	...
Malabar	1,46,684	20	3,31,484	42	1,84,800	25	...	...
Total...	10,03,883	11	13,97,492	14	4,32,144	4	38,535	...
Net...					3,93,609			

Sea Customs.

55. The revenue from Sea Customs shows a net decrease of Rupees 2,45,231. The largest decrease, viz., Rupees 2,03,654, is in the Madras District, and is due principally to

the falling off in the import of Cotton Twist and Yarn, Cotton, Piece-goods, Metals, Spirits, and Railway materials. In Madras, South Canara, and Malabar, also a large decrease is observable. In the first-mentioned District it is due chiefly to the falling off in imports from Ceylon; in South Canara to the smaller exportation of rice, and in Malabar to the falling off in the exportation of cocoanut oil. In Vizagapatam however there is a considerable increase (Rupees 12,468) under this head, which is the result of large exports of Jaggery, Gingelly, and Myrabolines or country gailnuts to Foreign Ports.

Land Customs.

56. The Land Custom Revenue exhibits a net decrease of Rupees 32,555, the major portion of which appertains to the District of South Arcot, and is ascribed to diminished exportation of Indigo, Gingelly seed, Gingelly oil, and Copper sheeting from Pondicherry.

Stamps.

57. The revenue from Stamps exhibits an increase of Rupees 3,65,483 in favor of the year under report, which is doubtless owing in a great degree to the Stamp laws and penalties having been more strictly enforced. In the Presidency Town, however, the revenue has fallen off to the extent of Rupees 27,397.

58. Out of the entire current demand on account of all sources of revenue, amounting to Rupees 627,09,401, Rupees 593,85,301 was collected during the Fusly, and Rupees 1,26,463* was remitted, leaving a balance of Rupees 31,97,637 at the end of the year under report. Of this balance Rupees 26,52,326 was realized subsequently to the end of December 1865, leaving a balance of Rupees 5,45,411, or 86 per cent. of the demand. This balance is distributed as follows :—

	RS.
Permanently settled ...	48,889
Not permanently settled ...	4,04,306
Abkarry ...	19,540
Income Tax...	72,676
Total...	5,45,411

59. The District in which the largest portion of the balance on account of permanently settled estates occurs is Nellore, where the balance is Rupees 39,068. The Collector has offered no explanation in his Settlement Report, but on referring to the Statement of Demand, Collection and Balance for December 1865, it appears that a sum of Rupees 38,707 payable by the Venkata-giri Zemindar was withheld by him, pending the settlement of his claim to remission to that extent on account of Moturpha. Of the sum of Rupees 977 in Godavery, Rupees 950 is the amount due by the proprietor of Billimilly and Bayanagudem, and is as usual not collected in consequence of the non-completion of the repairs to the Bayana dam. In the Kistna District there was still a balance of Rupees 7,063, but no explanation is given in the Statement. In the Districts of Vizagapatam, Madras, South Arcot, and Salem, there were small balances, but if the rules prescribed for the guidance of the Collectors in such cases were properly enforced, no such balances need remain uncollected after the close of the Fusly.

60. Out of the balance of Rupees 1,04,306 under "Not permanently settled," the largest portion is in the two Districts noted in the margin. In the first of these Districts nearly a lakh of Rupees is kept in abeyance pending the result of the inquiry into the mamool act

	Rupees.
Godavery ...	1,24,599
Nellore...	62,030

in Inam and Zemindary lands. The Collector reports that certain lands which were on inquiry proved to be really mamool wet, and therefore entitled to water free of charge, have been exempted from the water tax under the provision of the Government Order, dated 16th January 1864, No. 101, and that the assessment on such lands as may be entitled to exemption will be recommended for remission in the next Settlement Report. As regards the balance in Nellore, the Collector states that a large portion of it consists of the amount of full Nunjah assessment on garden well lands, the collection of which has been suspended pending the final adjustment of the reduction of assessment on those lands. The Collector has since submitted a report from which it appears that the remission of the demand involved in the reduction of assessment is Rupees 57,163, of which Rupees 13,559 having already been collected has to be refunded.

	Rupees
Kistna	24,045
Bellary	24,210
Madras	57,592
North Arcot	35,003
South Arcot	15,121

61. In the Districts noted in the margin, considerable balances were still outstanding up to December 1865. The Collectors state generally that measures are being adopted for clearing the balance.

62. Of the Abkarry balance of Rupees 19,540, Rupees 18,382 are kept back by the renter of the Madras District pending the decision of the Board regarding his claim to compensation for certain shops made over to North Arcot. The subject has now been disposed of by the Board, and the Collector has been directed to recover the balance, which he should never have allowed to accumulate as it has done.

Board's Proceedings, dated 20th February 1866, No. 1,156.

63. Under Income Tax the balance is large in the District of Madras, amounting to no less than Rupees 57,282, of which a very large portion appertains to Madras Town. The Collector states that strict orders have been issued to the Deputy Collector for the early realization of the balance, and the Board trust that the Collector will see that his orders are properly carried out.

64. The Board will as usual before leaving the subject of current Revenue Collections, notice specially the Statement of the Land Revenue Collection in the Neilgherry Taluk of Coimbatore. The following abstract taken from paragraph 38 of the Collector's report shows the Demand, Collection and Balance of this Taluk for Fusly 1274 :—

Items.	Demand for Fusly 1274.	Collection within the Fusly.	Balance.	Subsequent collection, up to 30th September 1865.	Balance.
1	2	3	4	5	6
<i>Ryotwar.</i>	Rupees.	Rupees.	Rs.	Rupees.	Rs.
Lands held by Burghers and other Hill tribes.	15,604	15,587	17	4	13
Land held by Europeans and East Indians, &c., for Coffee plantations and other Agricultural purposes	6,155	1,905	4,250	3,560	690
Total...	21,759	17,492	4,267	3,564	703
<i>Miscellaneous.</i>					
Quit-rent on house property	4,242	252	4,460	3,542	918
Other items... ..	470				
Total...	4,712	252	4,460	3,542	918
Grand Total...	26,471	17,744	8,727	7,106	1,621

65. The amount due on lands held by the Burghers and other Hill tribes had nearly all been realized, and of that due by Europeans and East Indians there was still a balance of Rupees 690, and out of the quit-rent no less than Rupees 918. This result is no doubt better than in former years, but there is much room for improvement, and the Collector's attention is still necessary to ensure punctuality in the Collections.

STATEMENTS Nos. 18 and 19.—Arrears.

66. The particulars of Demand, Collection and Balance of arrears of all sources of revenue of previous years are shown in Statement No. 19. The total demand amounted to Rupees 36,18,459, or Rupees 1,30,812 less than the demand of Fusly 1273. Out of this sum, Rupees 29,71,897 was collected within the Fusly, and Rupees 80,603 was remitted, leaving a balance of Rupees 5,65,959 at the close of the year. Subsequent collections up to December 1865 further reduced this balance to Rupees 4,38,558, which is classed by the Collectors as shown below :—

	Recoverable and doubtful.	Irrecoverable.	Total.
	Rupees.	Rupees.	Rupees.
Permanently settled...	5,196	1,160	6,356
Not permanently settled	2,75,716	1,18,020	3,93,736
Abkarry	5,122	3,379	8,501
Income Tax	26,458	1,507	29,965
Total...	3,14,492	1,24,066	4,38,558

67. In the Board's Proceedings, dated 24th February 1865, No. 1,133, reporting upon the settlement for Fusly 1273, the irrecoverable arrears recommended for remission amounted to Rupees 1,14,725-10-0. Of this sum sanction was granted for writing off Rupees 63,656-0-9, and the remainder Rupees 51,069-9-3, which appertains

	Rs.
Godavery	16,433
Kistna	12,851
Madras	21,785
	51,069

to the Districts noted in the margin, was disallowed pending further information. The sanction of Government has since been given in their Order, dated 6th February 1866, No. 307,

for writing off two sums of 21,785 Rupees and 10,814 Rupees. As regards the balance in the Godavery District, the Collector has submitted a special report, dated 25th November 1865, from which it appears that out of Rupees 16,433, a sum of Rupees 234 has been subsequently collected, and that Rupees 477 have on further inquiry been classed as recoverable. The remaining sum of Rupees 15,722 is declared after careful scrutiny to be quite hopeless of recovery, under the following circumstances :—

Due by deceased, absconded, and poor Ryots	11,460
Assessment and water tax erroneously included in the demand during settlement, in some cases on incorrect information, and in others on wrong measurement	4,262
	15,722

68. In addition to the above, the Collector in the same letter has also recommended for remission as irrecoverable another sum of Rupees 334 of the arrears outstanding up to the end of Fusly 1273 on account of years prior to Fusly 1270. In the Settlement Report for Fusly 1274, a further sum of Rupees 9,358 has been entered as past recovery. The Collector has given full and satisfactory explanation for this sum, from which Rupees 47, included in the sum of Rupees 334, above referred to, being deducted, the remainder is Rupees 9,311. Thus the whole amount recommended for remission in the Godavery District is Rupees 25,367.

69. The amount proposed for remission in the Settlement Report of the Kistna District is Rupees 24,924, including the sum of Rupees 12,851 disallowed by Government in the last year's Report. The Collector has submitted a Memorandum giving the particulars of this sum, and the Fuslies to which the items belong, with full explanation as to their being irrecoverable. The Board are satisfied with the causes assigned, and consider the retention of these long standing arrears in the accounts unnecessary. A great part of these arrears consists of old Jody on Inams

70. The Board have carefully gone over the Statements submitted by the several Collectors, and have annexed the following abstract, showing the sums recommended for remission in each District:—

Districts.	Old balances of Fundia prior to Fusly 1258.	Fusly 1258.	Fusly 1259.	Fusly 1260.	Fusly 1261.	Fusly 1262.	Fusly 1263.	Fusly 1264.	Fusly 1265.	Fusly 1266.	Fusly 1267.	Fusly 1268.	Fusly 1269.	Fusly 1270.	Fusly 1271.	Fusly 1272.	Fusly 1273.	Total.
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam...	...	1	2	1	...	...	2	2	...	2	122	123	123	122	121	137	813	1,596
2. Vinagapatam ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	58	146	204
3. Golarery ...	* 803	...	...	...	...	...	...	...	...	17	...	758	998	8,230	16,955	27,390	40,972	96,123
4. Kieru...	+2,452	1	1	3	3	169	300	738	512	489	515	586	1,298	6,750	9,507	14,422	13,995	51,503
5. Nellore ...	...	...	...	...	...	...	...	...	445	...	...	...	1	55	301	1,092	6,384	8,209
6. Cuddapah ...	...	...	...	...	...	...	...	70	3	81	37	39	152	483	2,586	4,134	7,999	15,814
7. Bellary...	...	...	...	...	...	...	...	...	...	...	...	543	468	290	2,071	1,894	13,885	19,151
8. Kurnool...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	107	238	1,435	1,782
9. Madras ...	...	141	...	26	...	...	...	210	317	350	493	6,705	3,402	10,273	12,463	22,464	25,207	87,051
10. North Arcot ...	...	...	...	...	...	...	6	7	6	6	18	17	844	1,804	4,543	12,182	16,361	35,794
11. South Arcot ...	...	...	...	...	...	...	...	...	...	...	...	...	659	2,146	5,440	6,881	11,936	26,563
12. Tanjore...	...	...	...	...	...	...	...	...	...	...	...	535	...	...	291	470	5,059	6,355
13. Trichinopoly...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	221	2,892	3,091
14. Madras...	...	...	...	...	...	...	...	...	4	67	93	185	183	191	191	236	213	1,363
15. Tinaverly ...	...	534	437	557	633	667	537	638	773	890	1,071	1,095	1,393	1,258	1,401	3,440	6,760	24,113
16. Coimbatore ...	...	...	...	...	...	...	...	...	...	...	69	30	97	82	21	116	914	1,823
17. Salem ...	...	...	...	...	...	...	...	...	...	...	...	...	44	893	1,954	2,505	5,606	10,937
18. South Canara...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	105	105
19. Malabar...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	371	1,984	2,355
Total...	0,328	535	634	560	564	837	905	1,665	2,062	1,868	2,418	10,616	14,663	32,515	53,740	97,701	1,61,036	3,93,736

71. In the Godavery District the balance is by the Bayanaguden and Billimilly estates

Not Permanently Settled.

Abkarry.

73. The Abkarry arrear Rupees 2,628 in Godavery District is due by the renter of the land kept under management. As no property in the renter and his private joint sharers, he Malabar the balance Rupees 750 is said to be paid by him during the term of his lease by him, on the transfer of that locality to Coimbatore entitled to remission, but the Board will be subject before recommending that this sum be remitted, no remark, it being due chiefly by indigent

74. The total irrecoverable balance under all heads now recommended for remission, exclusive of the Abkarry arrears disallowed in Malabar, amounts to Rupees 1,23,315-10-7, and the Board request the sanction of Government for writing this sum off the accounts. The following abstract exhibits in one view the progress made in the disposal of old balances on account of "Not permanently settled" Revenues, under which head the bulk of the aforesaid arrears appears. Of the total arrears of Rupees 3,93,736 as shown in the annexed Statement, Rupees 1,18,020 is now recommended for remission, leaving still a balance of Rupees 2,75,716 for future disposal:—

ns.	1252...	112
	1253...	569
	1254...	509
	1255...	680
	1256...	095
	1257...	508
Total...		3,073

From Fusly 1239 to Fusly 1253	2,445
" " 1257	7
Total	2,452

	29.
Fully	1242... 6
"	1243... 23
"	1245... 82
"	1246... 160
"	1247... 108
"	1248... 172
"	1249... 167
"	1250... 36
Total...	503

75. In the Board's Proceedings, dated 15th June 1865, paragraph 17, Collectors were requested to institute special inquiries and to submit separate reports on the old arrears, stating precisely how much is recoverable, and how much irrecoverable, with full particulars of the nature of the arrears and the circumstances under which their prompt realization was impracticable. Some of the Collectors have responded to the call, and have generally stated that the long standing arrears consist chiefly of sums outstanding against lands on account of disputes which require investigation. In some cases the arrears are uncollected pending the final decision of the Inam Commissioner in regard to the Jodi or quit-rent leviable on Inam lands. Some cases are considered doubtful, pending further inquiry. In the Districts of Vizagapatam, Trichinopoly, South Canara, and Malabar, there are no arrears of an older date than Fusly 1271. In the Districts of Nellore, Kurnool, and Tanjore, there are small arrears from Fusly 1265, and in the other Districts arrears of some kind or other have been outstanding for longer periods.

76. It is in the Godavery, Kistna, and Tinnevelly Districts, that the arrears are of longest standing. In the Godavery District the sum of Rupees 803 is the old outstanding balance against a Mokbassa village in the Ellore Taluk on account of Kattoobady from Fuslies 1242 to 1250. The arrears are being collected by instalments of 50 Rupees per annum. These instalments are being paid punctually, and hence the sum is retained in the accounts. Of the arrears of Rupees 5,541 due in the Kistna District from Fuslies 1239 to 1270, after excluding the amount recommended for remission, a sum of Rupees 2,430-10-0 is considered recoverable, being the arrears of Jody of former Fuslies due on certain Aggraharums. Mr. Ballard, Special Assistant Collector of the late Masulipatam District, inquired into the causes of these arrears, and under the Orders of Government it was settled that the Aggraharumdars should pay the arrears by annual instalments. The remaining sum of Rupees 3,111 is considered doubtful, being due on account of old Jodi, &c. on Aggraharums and Village Service Inams, the collection of which depends on the decisions to be passed by the Inam Commissioner. In Tinnevelly the arrears from Fuslies 1252 to 1270 amount to Rupees 13,512, a large portion of which is the assessment on lands in dispute between the Government and the Zemindary &c., villages, which matter is now under investigation. The Board submit, for the consideration of Government, that it is advisable to get rid of these old standing arrears in the public accounts at least down to Fusly 1260, by directing them to be written off the accounts without any further inquiry. It is undesirable that the time of officers should be taken up year after year in instituting renewed inquiries into the position of the claims.

Godavery	803
Kistna	2,441
Tinnevelly	4,651
	7,895

They exist only in the three Districts noted in the margin, and amount altogether to only Rupees 7,895, but from this the sum of Rupees 3,233, which is recoverable by instalments in the Godavery and Kistna Districts being deducted, there remains a balance of only Rupees 4,662. The sum of Rupees 3,233 might be credited to Land Revenue by transferring it to "Advances recoverable," to which head the annual instalments which may be recovered hereafter may be credited, and sanction should be granted for writing off the accounts the remaining trifling balance of Rupees 4,662. Under this arrangement the attention of the Collectors will be confined to the arrears from Fusly 1261 only, and the Board will endeavour to see the arrears from this Fusly brought to early adjustment.

77. The amount of actual collection during the year from all sources of Revenue, both current and arrear, amounted to Rupees 6,27,67,191, or Rupees 3,11,246 less than the receipts of the preceding year as shown below:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Land Revenue ... { Current... ..	408,14,204	398,54,137	.....	9,60,067
Arrears	25,73,489	24,68,225	.....	1,05,264
Total...	433,87,693	423,22,362	.....	10,65,331
Other Sources ... { Current... ..	187,53,719	195,31,161	7,77,445	.....
Arrears... ..	5,31,495	5,03,671	.....	27,824
Total...	192,85,214	200,34,835	7,49,621	.....
Total...	626,72,907	623,57,197	.....	3,15,710
Income Tax stoppages made by ex-officio Assessors	4,05,530	4,09,994	4,464	.....
Grand Total.....	630,78,437	627,67,191	.....	3,11,246

78. The decrease in the collections under Land Revenue is owing in the case of "Current" to the settlement of the year having been less than Fusly 1273; in the case of "Arrears" is in consequence chiefly of the revision of assessment in Trichinopoly, and to the amount outstanding at the beginning of the Fusly having been smaller than in the preceding one. Under other sources of Revenue, the amount of current collection exceeds that of Fusly 1273 by Rupees 7,77,445. There is an increase in all items particularly under the head of Salt.

79. The extent to which coercive process was employed in the collection of the Revenue during the year is given in detail in Statement No. 21. Processes were issued against 27,318 defaulters for the recovery of a sum of Rupees 2,78,447. The estimated value of the property attached, both real and personal, amounted to Rupees 2,32,838. The value of the property actually sold amounted to Rupees 31,880. The remunerative prices of the year enabled the Ryots generally to pay the Government demand with ease and punctuality.

80. The entire charges of the year are shown below in comparison with Fusly 1273, with their per centage on the receipts of the year. On the whole they exhibit an increase of Rupees 3,93,773:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Receipts	630,73,437	627,67,191	3,11,246	.....
Management charges	37,21,597	39,70,004	2,48,407	.....
Extra do.	17,72,836	20,18,202	2,45,366	.....
Total charges...	54,94,433	59,88,206	4,93,773	.....
Per centage of charges to receipts... ..	8.71	9.54	.....	.....

81. The charges on account of management exhibit an increase of Rupees 2,48,407, which is chiefly owing to the alterations sanctioned in the Revenue Establishment. The increase in the extra charges is occasioned by the necessarily greater expenses in a larger manufacture of Salt, by the purchase of a larger quantity of Columbo Arrack in the Madras District, and by the large amount of compensation paid to the Proprietrix of the Gopalapoorum estate on account of the produce in past years of a portion of the *lunka* which was decreed in her favor by the Courts.

82. The Board proceed to notice as usual the result of the management of the Hunjeram and Paliconda estates in Vizagapatam under rent to Messrs. Arbuthnot and Co. for the sum of 1,20,000 Rupees per year. The number of villages in these estates is 263, of which 170 are Ryotwar, and 93 Shrotriem. Like most other parts of the District these estates suffered much from want of rain. The extent cultivated during the year was only 12,869 acres, or 424 acres less than in Fusly 1273. Of this extent, 11,390 acres were cultivated with paddy and sun-

dry dry grains, and the remainder, or 1,479 acres with Sugar-cane and Indigo. The demand on account of these estates amounted to Rupees 1,54,695, of which Rupees 1,53,871 was collected, leaving a balance of Rupees 824. The expenditure on Maramut was as usual confined to ordinary works, and amounted to Rupees 4,664, or Rupees 600 more than Fusly 1273.

83. The measures adopted by the Board, and under the Government Orders, on the subject of the Village and Taluk Accounts, have been followed by a marked improvement. The Collectors generally have given much attention to the examination of these accounts, in view to seeing that they are correctly kept. Neglect and carelessness have been frequently visited with punishment. The Board trust that the Revenue Officers will not relax in their endeavours to bring these important Accounts into proper condition, for there is yet much to be done before that result will be attained. In Cuddapah, for instance, it is evident from the Sub-Collector's inquiries that these accounts are still in a very unsatisfactory state. In Trichinopoly none of the prescribed accounts were kept for the year with the exception of the Adungul accounts in consequence, as the Collector states, of the Curnums being constantly called away from their regular duties by the operations of the Settlement Department and the Inam Commission. This is a very unsatisfactory reason, but the Board observe that the Collector promises that care will be taken to have all the accounts duly and regularly kept in future, and under the new settlement there can be no excuse for the accounts not being fully and correctly prepared. The Collector must, enforce his orders by suitable punishments if necessary.

84. The amount realized by the sale of waste lands and from redemption of assessment amounted during the past year to Rupees 3,49,920, or Rupees 1,73,144 above the amount realized in the preceding year, as shown in the subjoined comparative statement. This sum has been, as directed in Government Order dated 28th June 1865, No. 1,460, shown with the revenues of the year in gross at the foot of the statement:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Sale of lands in freehold for building purposes at an upset price equal to twenty-five times the land tax ...	1,229	814	.....	415
2. Redemption of assessment on assessed Government lands converted into freehold ...	1,435	3,574	2,139	.....
3. Redemption on Inam lands other than Village Service Inams enfranchised on payment of quit-rent ...	1,153	1,135	.....	18
4. Sale of waste lands under the new rules of 5th March 1863 ...	16,951	25,717	8,766	.....
5. Sale of lands on the Neilgherries and Shervaroy Hills, &c., subject to annual assessment ...	3,011	4,553	1,542	.....
6. Sale of proprietary right in the escheats of Malabar ...	1,49,144	3,12,187	1,63,043	.....
7. Sale of houses or other real property which did or might yield revenue ...	3,853	1,940	.....	1,913
Total.....	1,76,776	3,49,920	1,75,490	2,346
		Net.....	1,73,144	

(A true Extract.)

To the Secretary to Government, Revenue Department.

Copy to All Collectors.

(Signed) W. HUDLESTON,
Secretary.

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 FUSLY 1274.

- No. 1. Showing the number of Villages settled and Pattahs issued by Covenanted and Uncovenanted Officers.
- No. 2. Comparative Statement of Prices.
- No. 3. Showing the Ryots' Holdings at the commencement of the Fusly, and the subsequent alterations.
- No. 4. Showing the Cultivation and Settlement of the Ryotwar Land Revenue.
- No. 5. Comparative Statement of do.
- No. 6. Showing the Particulars of Remissions.
- No. 7. Do. of Shavi or crops dried up, and the Remissions given.
- No. 8. Do. land holds on Progressive Kowle.
- No. 9. Do. Cultivation and Settlement of Amany Villages.
- No. 10. Comparative Statement of the Cultivation of Sugar-cane, Cotton, and Indigo.
- No. 11. Showing the extent of Cultivation and average Assessment per Acre.
- No. 12. Do. Receipts and Sales of Salt.
- A in No. 12. Do. Wastage of Salt.
- No. 13. Do. Financial Results of Salt transactions.
- A in No. 13. Comparative Statement of Salt charges.
- No. 14. Showing the particulars of the Miscellaneous Items of Land Revenue.
- No. 15. Do. the particulars of the Component Items of Forest Revenue.
- No. 16. Do. Demand of all Sources of Revenue.
- A in No. 16. Comparative Abstract of do.
- No. 17. Showing the Demand, Collection, and Balance of all Sources of Current Revenue.
- No. 18. Do. the Demand, Collection, and Balance of Arrears of all Sources of Revenue.
- No. 19. Do. particulars of Arrears of all sources of Revenue.
- No. 20. Abstract Statement of Demand, Collection and Balance of all Sources of Revenue, Current and Arrears.
- No. 21. Showing the extent to which Coercive Process was employed in the Collection of Revenue.
- No. 22. Do. Collections and Charges.
- No. 23. Do. actual Revenue and the Charges incurred.
- No. 24. Do. Revenue Collections and Charges from Fusly 1252 to Fusly 1274.
- No. 25. Do. Amount realized by the redemption of Land Tax, &c., in Fusly 1274.

No. 1.—STATEMENT shewing the number of VILLAGES SETTLED and PUTTAHS ISSUED by COVENANTED and UNCOVENANTED OFFICERS for Fusly 1274.

DISTRICTS.	SETTLED BY COLLECTORS.			SETTLED BY SUB-COLLECTORS.			SETTLED BY HEAD ASSISTANTS.			SETTLED BY DEPUTY COLLECTORS.			TOTAL.					LAST FUSLY.		
	No. of Ta. Villages.	Number of Puttahs.	No. of Ta. Villages.	Number of Puttahs.	No. of Ta. Villages.	Number of Puttahs.	No. of Ta. Villages.	Number of Puttahs.	No. of Ta. Villages.	Number of Puttahs.	No. of Ta. Villages.	Number of Puttahs.	No. of Ta. Villages.	Number of Puttahs.	No. of Ta. Villages.	Number of Puttahs.	No. of Ta. Villages.	Number of Puttahs.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1. Ganjam	2	1,202	20,792	...	...	...	1	210	12,443	...	...	...	3	1,412	1,098	32,137	33,235	3	1,399	32,272
2. Vizagapatam	...	...	...	...	...	...	2	157	3,907	...	...	...	2	157	721	3,186	3,907	2	151	3,277
3. Godavary	2	246	281	3	293	16,282	2	254	364	3	183	180	9	977	12,499	4,617	17,116	9	977	17,357
4. Krishna	4	500	45,420	3	414	39,062	2	176	10,073	2	220	26,682	11	1,310	26,219	95,018	1,21,237	11	1,316	1,19,709
5. Bellare	2	192	24,183	3	234	35,742	2	254	41,395	2	193	31,058	9	873	1,01,878	33,500	1,26,378	9	875	67,463
6. Cuddapah	4	352	52,900	3	321	38,585	1	98	11,642	3	312	38,013	11	1,083	15,191	1,27,338	1,42,539	11	1,086	1,37,162
7. Bellary	8	1,299	79,190	5	614	37,681	2	381	19,129	...	...	...	13	2,294	23,245	1,12,655	1,35,900	15	2,291	1,30,705
8. Karnool	2	193	17,652	...	...	...	2	138	22,157	4	367	40,293	8	698	18,569	61,500	80,069	8	698	70,981
9. Madras	3	641	22,015	4	1,067	19,195	...	...	...	...	...	...	7	1,708	12,787	28,473	41,210	7	1,707	42,965
10. North Arcot	4	1,475	76,695	4	1,180	85,667	1	262	22,569	...	...	...	9	2,917	66,161	1,18,710	1,84,871	9	2,917	1,70,180
11. South Arcot	3	897	1,12,360	2	776	71,362	2	997	58,438	1	817	32,908	8	2,987	80,279	1,80,789	2,70,068	8	2,990	2,45,714
12. Tanjore	3	1,616	929	2	1,381	5,580	2	1,154	7,610	2	649	27,808	9	4,800	15,210	25,917	41,127	9	4,811	40,932
13. Trichinopoly	5	1,266	1,13,900	...	...	...	...	...	...	...	...	...	5	1,266	...	1,13,900	1,13,900	6	1,261	1,13,963
14. Madras	5	741	98,011	1	42	23,907	...	...	...	...	...	...	6	788	65,533	56,885	1,21,918	6	783	1,20,797
15. Tinnevely	2	381	49,113	3	234	34,687	1	139	26,597	8	845	43,116	9	1,099	60,698	73,117	1,53,715	9	1,093	1,31,280
16. Coimbatore	2	86	19,193	3	255	61,995	8	602	82,468	3	292	83,532	11	1,534	1,28,670	1,18,517	2,47,187	11	1,534	2,34,277
17. Salem	4	706	1,39,302	2	1,083	49,261	2	719	24,312	1	93	20,243	9	2,604	1,07,294	1,25,824	2,32,618	9	2,604	2,03,537
18. South Canara	2	537	12,807	...	...	...	1	369	9,899	2	432	14,433	5	1,278	1,576	35,338	37,114	5	1,278	36,742
19. Malabar	2	26	17,485	3	134	67,703	2	121	65,094	3	142	69,143	10	433	4,373	2,03,964	2,08,337	10	433	2,08,337
Total	59	12,365	9,02,317	41	8,032	5,90,511	38	5,371	4,10,917	98	3,841	4,17,611	156	30,213	7,70,871	15,50,485	23,21,356	156	30,230	21,23,308

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 Fusly 1264 to 1273.	Fusly 1273.	Fusly 1274.	Average price for 10 years, from Fusly 1264 to 1273.	Fusly 1273.	Fusly 1274.
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	...	...	81	87	113	79	82	110
2. Vizagapatam... ..	...	...	111	118	156	95	104	145
3. Godavery	...	...	102	136	147	93	127	135
4. Kistna	...	...	120	195	197	101	182	182
5. Nellore	83	117	105	195	189	130	178	178
6. Cuddapah	115	101	169	231	256	153	207	232
7. Bellary	...	...	146	240	267	138	217	242
8. Kurnool	...	...	196	236	267	165	216	241
9. Madras	78	...	151	170	181	137	157	162
10. North Arcot	85	92	148	158	172	138	148	163
11. South Arcot	70	70	153	151	172	138	144	157
12. Tanjore	56	...	121	146	176	99	139	168
13. Trichinopoly	71	...	139	161	204	128	153	189
14. Madura	57	...	150	165	249	140	155	234
15. Tinnevely	77	...	188	297	292	157	174	247
16. Coimbatore	87	74	185	204	241	167	186	221
17. Salem	94	90	155	165	193	140	153	180
18. South Canara	...	...	101	...	...	124	175	180
19. Malabar	76	59	159	215	224	153	208	199
Average...	79	86	141	176	206	130	163	188

CHOLUM or JAVERY, per Garce.			CUMBU or BASIRA, per Garce.			RAGGY, per Garce.			HORSE GRAM, per Garce.		
Average price for 10 years, from Fusly 1264 to 1273.	Fusly 1273.	Fusly 1274.	Average price for 10 years, from Fusly 1264 to 1273.	Fusly 1273.	Fusly 1274.	Average price for 10 years, from Fusly 1264 to 1273.	Fusly 1273.	Fusly 1274.	Average price for 10 years, from Fusly 1264 to 1273.	Fusly 1273.	Fusly 1274.
10	11	12	13	14	15	16	17	18	19	20	21
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
134	126	178	119	97	140	102	103	140	116	114	136
119	141	186	106	116	156	107	126	170	119	127	152
115	168	177	95	123	143	110	141	165	130	125	171
157	251	228	132	234	210	127	200	177	142	206	261
163	204	207	126	181	188	142	178	183	180	219	235
191	274	283	179	241	265	173	239	255	200	268	313
176	341	329	172	318	321	158	286	272	188	343	383
142	328	297	192	313	320	161	275	281	194	310	336
188	200	219	184	179	193	195	210	214	236	234	293
197	197	218	187	187	193	183	175	184	211	187	248
182	142	177	175	149	174	174	147	171	221	161	247
149	159	220	127	144	174	123	143	173	192	192	251
176	185	194	160	160	191	152	154	178	184	166	226
143	171	239	135	157	221	141	168	236	167	162	232
195	243	325	182	222	310	175	209	297	232	243	297
203	206	251	159	161	209	186	169	209	203	178	230
173	154	197	153	138	174	161	142	168	171	149	202
...	...	...	...	...	...	170	236	282	222	256	326
235	...	70	244	...	...	207	222	223	235	249	275
169	205	222	157	183	211	155	185	209	186	204	253

DISTRICTS.	Number of Villages.	RYOTS'					
		DRY.		WET.		GARDEN.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8
		Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam ...	1,412	99,268	1,22,956	1,72,133	4,91,528	2,531	7,985
2. Vizagapatam ...	157	42,908	50,904	24,077	1,24,436	131	114
3. Godavery...	977	3,65,640	9,40,018	2,12,698	6,81,567	2,508	12,706
4. Kistna ...	1,310	13,55,394	20,03,945	1,78,287	7,51,161	10,458	47,736
5. Nellore...	873	4,70,449	6,33,372	1,45,219	7,60,801	24,935	1,37,663
6. Cuddapah...	1,083	10,91,736	8,04,164	95,679	6,57,726	46,830	2,91,439
7. Bellary ...	2,294	22,80,223	14,16,339	1,56,666	7,08,925	...	...
8. Kurnool...	698	11,08,489	10,66,946	22,018	1,70,916	13,800	70,542
9. Madras ...	1,708	1,87,916	2,61,373	2,66,564	10,32,970	2,825	11,617
10. North Arcot ...	2,917	4,56,383	6,41,231	2,08,854	12,06,128	24	62
11. South Arcot ...	2,987	8,42,714	15,16,892	2,76,288	15,25,693	3,792	20,731
12. Tanjore ...	4,800	2,63,048	3,29,456	6,99,594	34,40,190	28,861	1,02,698
13. Trichinopoly ...	1,266	6,73,360	6,44,462	1,26,352	5,36,336	...	...
14. Madura ...	783	5,73,717	7,49,765	1,45,877	6,13,199	30,457	96,258
15. Tinnevely..	1,099	10,98,737	7,79,292	1,83,186	18,43,827	17,494	55,587
16. Coimbatore. ...	1,534	17,18,533	15,31,889	83,216	6,45,628	1,60,587	4,94,951
17. Salem ...	2,604	10,09,059	12,73,471	67,813	4,44,886	15,096	60,462
Total...	28,502	1,36,37,574	1,47,71,475	30,64,521	1,56,35,917	3,60,329	14,10,551
18. South Canara.....	1,278	...	...	...	...	...	...
19. Malabar.....	433	...	...	...	...	...	...
Grand Total...	30,213	1,36,37,574	1,47,71,475	30,64,521	1,56,35,917	3,60,329	14,10,551

NOTE.—The holdings brought forward for Trichinopoly in the present Statement in Columns 3 to 10 are according to the new Settlement introduced in the Fusly. They will not, therefore, correspond with the entries made in the Statement for Fusly 1278.

HOLDINGS.		DEDUCT LANDS GIVEN UP.							
TOTAL.		DRY.		WET.		GARDEN.		TOTAL.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
9	10	11	12	13	14	15	16	17	18
Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
2,73,932	6,22,469	2,334	3,090	4,504	11,909	41	138	6,879	15,157
67,116	1,75,454	314	533	461	2,056	10	12	785	2,601
5,80,846	16,34,291	20,362	35,253	22,330	59,382	51	333	42,743	94,988
15,44,139	28,02,842	14,354	17,139	25,583	1,05,233	212	1,173	40,149	1,23,545
6,40,603	15,31,836	12,527	13,404	2,316	11,633	1,662	9,293	16,595	34,330
12,34,245	17,53,329	32,100	13,881	1,848	10,014	751	3,931	34,699	27,826
24,36,889	21,25,264	1,21,331	35,293	3,902	90,061	.....	.....	1,25,283	1,25,354
11,44,307	13,08,404	18,895	11,250	2,162	7,857	254	1,391	21,311	20,498
4,57,305	13,05,960	8,962	12,233	3,899	12,534	23	100	12,884	24,867
6,65,261	18,47,421	37,941	51,646	3,563	22,817	.....	.....	41,504	74,463
11,22,794	30,63,316	1,17,202	1,95,141	11,106	69,510	110	532	1,28,413	2,65,233
9,91,503	38,72,344	1,002	1,768	853	4,959	574	1,655	2,429	8,412
7,99,712	11,80,798	.....	.....	.....	.....	.....	.....	.....	.....
7,50,051	14,59,222	42,102	53,049	2,939	10,605	475	1,576	45,516	65,230
12,99,417	26,78,706	11,648	5,644	1,518	74,749	211	3,868	13,377	84,261
19,62,336	26,72,468	24,733	45,394	2,476	12,671	1,60,587	4,94,951	1,87,796	5,53,016
10,91,968	17,83,819	37,430	44,168	1,008	6,603	1,246	3,894	39,684	54,665
1,70,62,424	318,17,943	5,03,287	5,38,886	90,468	5,12,623	1,66,207	5,22,917	7,59,962	15,74,426
.....									
.....									
1,70,62,424	318,17,943	5,03,287	5,38,886	90,468	5,12,623	1,66,207	5,22,917	7,59,962	15,74,426

STATEMENT shewing the

DISTRICTS.	REMAIN					
	DRY.		WET.		GARDEN.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	19	20	21	22	23	24
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam	96,934	1,19,866	1,67,629	4,79,619	2,490	7,847
2. Vizagapatam	42,594	50,371	23,616	1,22,380	121	102
3. Godavery	3,45,278	9,04,705	1,90,368	6,22,185	2,457	12,353
4. Kistna	13,41,040	19,86,806	1,52,704	6,45,928	10,246	46,563
5. Nellore	4,57,922	6,19,968	1,42,903	7,49,168	23,273	1,28,370
6. Cuddapah	10,59,636	7,90,283	93,831	6,47,712	46,079	2,87,508
7. Bellary	21,58,842	13,81,046	1,52,764	6,18,864	.....	.....
8. Kurnool	10,89,594	10,55,696	19,856	1,63,059	13,546	69,151
9. Madras	1,78,954	2,49,140	2,62,665	10,20,436	2,802	11,517
10. North Arcot	4,18,442	5,89,585	2,05,291	11,83,311	24	62
11. South Arcot	7,25,512	13,21,751	2,65,182	14,56,183	3,682	20,149
12. Tanjore	2,62,046	3,27,688	6,98,741	34,35,201	28,287	1,01,043
13. Trichinopoly	6,73,360	6,44,462	1,26,352	5,36,336	.....	.....
14. Madura	5,31,615	6,96,716	1,42,938	6,02,594	29,982	94,682
15. Tinnevely	10,87,089	7,73,648	1,81,668	17,69,078	17,283	51,719
16. Coimbatore	16,93,800	14,86,495	80,740	6,32,957	.....	.....
17. Salem	9,71,629	12,34,303	66,805	4,38,283	13,850	56,568
Total...	1,31,34,287	1,42,32,589	29,74,053	1,51,23,294	1,94,122	8,87,634
18. South Canara .....	.....	.....	.....	.....	.....	.....
19. Malabar .....	.....	.....	.....	.....	.....	.....
Total...	1,31,34,287	1,42,32,589	29,74,053	1,51,23,294	1,94,122	8,87,634

Royals' Holdings, &c.—(Continued.)

22

DER.		LANDS TAKEN UP.							
TOTAL.		DRY.		WET.		GARDEN.		TOTAL.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
25	26	27	28	29	30	31	32	33	34
Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
2,67,053	6,07,332	5,185	6,357	6,147	16,721	79	178	11,411	23,256
66,331	1,72,853	11,040	6,303	488	4,171	...	...	11,528	10,474
5,38,103	15,39,303	26,218	1,12,809	12,749	41,989	17	274	38,984	1,55,072
15,03,990	26,79,297	78,600	1,18,776	26,589	1,13,694	244	907	1,05,433	2,33,377
6,24,098	14,97,506	58,756	76,651	9,765	52,847	1,536	7,921	70,057	1,37,419
11,99,546	17,25,503	46,500	24,205	2,703	17,450	1,159	6,644	50,362	48,299
23,11,606	19,99,910	1,71,751	69,299	10,352	30,086	...	...	1,82,103	99,385
11,22,996	12,87,906	38,509	27,153	394	2,627	310	1,126	39,243	30,906
4,44,421	12,81,093	14,240	17,652	10,107	29,365	96	303	24,443	47,415
6,23,757	17,72,958	28,677	37,807	5,150	27,138	1	1	33,328	61,946
9,94,376	27,98,083	95,189	1,63,302	7,487	39,592	203	1,149	1,02,379	2,04,043
9,89,074	38,63,932	4,024	5,115	3,140	12,115	245	821	7,409	18,051
7,99,712	11,80,798	.....	.....	.....	.....	...	...	.....	.....
7,04,535	13,93,992	54,456	64,371	3,042	11,049	1,041	3,313	58,539	78,733
12,86,040	25,94,445	12,179	6,421	1,497	37,544	338	3,746	14,014	47,711
17,74,540	21,19,452	2,32,260	2,87,520	6,100	29,155	...	...	2,38,360	3,16,675
10,52,284	17,29,154	39,805	47,612	754	4,139	114	431	40,673	52,182
1,63,02,462	3,02,43,517	9,17,389	10,71,353	1,06,461	4,69,682	5,413	26,909	10,29,266	15,67,944
.....						...	...		
.....						...	...		
1,63,02,462	3,02,43,517	9,17,389	10,71,353	1,06,464	4,69,682	5,413	26,909	10,29,266	15,67,944

DISTRICTS.	TOTAL			
	DRY		WET.	
	Extent.	Assessment.	Extent.	Assessment.
	35	36	37	38
	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam	1,02,119	1,26,223	1,73,776	4,96,340
2. Vizagapatam	53,634	56,674	24,104	1,36,551
3. Godavery	3,71,496	10,17,574	2,03,117	6,64,174
4. Kistna	14,19,610	21,05,582	1,79,293	7,59,622
5. Nellore	5,16,678	6,96,619	1,52,668	8,02,015
6. Cuddapah	11,06,136	8,14,488	96,534	6,65,162
7. Bellary	23,30,593	14,50,345	1,63,116	6,48,950
8. Kurnool	11,28,103	10,82,849	20,250	1,65,686
9. Madras	1,93,194	2,66,792	2,72,772	10,49,801
10. North Arcot	4,47,119	6,27,392	2,10,441	12,10,449
11. South Arcot	8,20,701	14,85,053	2,72,669	14,95,775
12. Tanjore	2,66,070	3,32,803	7,01,881	34,47,316
13. Trichinopoly	6,73,360	6,44,462	1,26,352	5,36,336
14. Madura	5,86,071	7,61,087	1,45,980	6,13,643
15. Tinnevely	10,99,268	7,80,069	1,83,165	18,06,622
16. Coimbatore	19,26,060	17,74,015	86,840	6,62,112
17. Salem	10,11,434	12,81,915	67,559	4,42,422
Total...	140,51,676	1,53,03,942	30,80,517	1,55,92,976
18. South Canara ... ..	.....	.....	.....	.....
19. Malabar ... ..	.....	.....	.....	.....
Total...	1,40,51,676	1,53,03,942	30,80,517	1,55,92,976

HOLDINGS.				WASTE REMITTED.			
GARDEN.		TOTAL.		DRY.		WET.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
39	40	41	42	43	44	45	46
Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
2,569	8,025	2,78,464	6,30,588	.....	.....	.....	.....
121	102	77,859	1,83,327	.....	.....	1,814	6,242
2,474	12,627	5,77,087	16,94,375	48	259	3,480	15,234
10,490	47,470	16,09,423	29,12,674	9,961	9,270	4,947	12,213
24,809	1,36,291	6,94,155	16,34,925	300	640	20,143	1,06,619
47,238	2,94,152	12,49,908	17,73,802	545	606	13,716	73,232
.....	.....	24,93,709	20,99,295	1,393	395	3,651	16,316
13,886	70,277	11,62,239	13,18,812	650	1,435	1,702	10,899
2,898	11,915	4,68,864	13,28,508	37,539	56,114	14,634	46,197
25	63	6,57,585	18,37,904	42	31	7,691	37,364
3,885	21,298	10,97,255	30,02,126	198	352	5,858	28,281
28,532	1,01,864	9,96,483	38,81,983	2,500	1,437	13,860	50,881
.....	.....	7,99,712	11,80,798	.....	.....	.....	.....
31,023	97,995	7,63,974	14,72,725	17,836	17,742	17,812	64,104
17,621	55,465	13,00,054	26,42,156	3,17,041	1,69,307	33,076	2,54,200
...	.....	20,12,900	24,36,127	4,535	3,877	2,684	15,822
13,964	56,999	10,92,957	17,81,336	26	29	6,405	33,317
1,99,535	914,543	1,73,31,728	3,18,11,461	3,92,614	2,61,494	1,56,473	7,72,965
.....							
.....							
1,99,535	9,14,543	1,73,31,728	3,18,11,461	3,92,614	2,61,494	1,56,473	7,72,965

DISTRICTS.	WASTE REMITTED—(Concluded.)				RE	
	GARDEN.		TOTAL.		DRY.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assessment.
	47	48	49	50	51	52
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam.....	.....	.....	.....	.....	1,02,119	1,26,223
2. Vizagapatam.....	.....	.....	1,814	6,242	53,634	56,674
3. Godavery.....	.....	.....	3,528	15,493	3,71,448	10,17,315
4. Kistna.....	78	339	14,986	21,822	14,09,679	20,96,312
5. Nellore.....	158	1,050	20,601	1,08,369	5,16,378	6,95,979
6. Cuddapah.....	47	181	14,308	74,019	11,05,591	8,13,882
7. Bellary.....	.....	.....	5,044	16,755	23,29,200	14,49,950
8. Kurnool.....	32	117	2,384	12,451	11,27,453	10,81,414
9. Madras.....	5	19	52,178	1,04,330	1,55,655	2,10,678
10. North Arcot.....	2	5	7,735	37,400	4,47,077	6,27,361
11. South Arcot.....	.....	.....	6,056	28,633	8,20,503	14,84,700
12. Tanjore.....	118	353	16,478	52,671	2,63,570	3,31,366
13. Trichinopoly.....	.....	.....	.....	.....	6,73,360	6,44,462
14. Madura.....	38	141	35,686	81,987	5,68,235	7,43,345
15. Tinnevely.....	3,500	8,385	3,58,617	4,31,892	7,32,227	6,10,763
16. Coimbatore.....	.....	.....	7,219	19,699	19,21,525	17,70,138
17. Salem.....	1	4	6,432	33,350	10,11,408	12,81,886
Total...	3,979	10,594	5,53,066	10,45,053	136,59,062	1,50,42,448
18. South Canara.....	.....	.....	.....	.....	.....	.....
19. Malabar.....	.....	.....	.....	.....	.....	.....
Total...	3,979	10,594	5,53,066	10,45,053	136,59,062	1,50,42,448

MAINDER.

WET.		GARDEN.		TOTAL.		PARTICULARS.	
Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Actual Cultivation.	Waste charged.
53	54	55	56	57	58	59	60
Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Rupees.	Rupees.
1,73,776	4,96,340	2,569	8,025	2,78,464	6,30,588	6,23,027	7,561
22,290	1,20,309	121	102	76,045	1,77,085	1,51,721	25,364
1,99,637	6,48,940	2,474	12,627	5,73,559	16,78,882	13,68,069	3,10,813
1,74,346	7,47,409	10,412	47,131	15,94,437	28,99,852	26,20,380	2,70,472
1,32,525	6,95,396	24,651	1,35,241	6,73,554	15,26,616	13,96,543	1,30,073
82,818	5,91,930	47,191	2,93,971	12,35,600	16,99,783	16,66,371	33,412
1,59,465	6,32,590	.....	.....	24,88,665	20,82,540	20,10,886	71,654
18,548	1,54,787	13,854	70,160	11,59,855	13,06,361	12,89,219	17,142
2,58,138	10,01,604	2,893	11,896	4,16,686	12,24,178	11,37,524	86,654
2,02,750	11,73,085	23	58	6,49,850	18,00,504	16,87,738	1,12,766
2,66,811	14,67,494	3,885	21,298	10,91,199	29,73,492	28,19,185	1,54,307
6,88,021	33,96,435	28,414	1,01,511	9,80,005	38,29,312	36,50,106	1,79,206
1,26,352	5,36,336	.....	.....	7,99,712	11,80,798	11,36,606	44,192
1,28,168	5,49,539	30,985	97,854	7,27,388	13,90,738	13,21,993	68,745
1,45,089	15,52,422	14,121	47,080	9,41,437	22,10,265	21,29,017	81,248
84,156	6,43,290	.....	.....	20,05,681	24,16,428	22,58,514	1,57,914
61,154	4,09,105	13,963	56,995	10,86,525	17,47,986	17,19,086	28,900
29,24,044	1,48,20,011	1,95,556	9,03,949	1,67,78,662	3,07,66,408	2,89,85,985	17,80,423
.....	.....	.....	.....	.....	13,68,161	.....	.....
.....	.....	.....	.....	.....	18,12,328	.....	.....
29,24,044	1,48,20,011	1,95,556	9,03,949	1,67,78,662	3,39,46,897	.....	.....

38
No. 4.—STATEMENT shewing the CULTIVATION and SETTLEMENT of

DISTRICTS.	DRY.		WET.		GARDEN.	
	Extent.	Assess- ment.	Extent.	Assessment.	Extent.	Assess- ment.
	2	3	4	5	6	7
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam...	1,02,119	1,26,223	1,73,776	4,96,340	2,569	8,025
2. Vizagapatam...	53,634	56,674	22,290	1,20,309	121	102
3. Godavery	3,71,448	10,17,315	1,99,637	6,48,940	2,474	12,627
4. Kistna	14,09,679	20,96,312	1,74,346	7,47,409	10,412	47,131
5. Nellore.....	5,16,378	6,95,979	1,32,525	6,95,396	24,651	1,35,241
6. Cuddapah.....	11,05,591	8,13,882	82,818	5,91,930	47,191	2,93,971
7. Bellary.....	23,29,200	14,49,950	1,59,465	6,32,590	.....	.....
8. Kurnool	11,27,453	10,81,414	18,548	1,54,787	13,854	70,160
9. Madras	1,55,655	2,10,678	2,58,138	10,01,604	2,893	11,896
10. North Arcot...	4,47,077	6,27,361	2,02,750	11,73,085	23	58
11. South Arcot...	8,20,503	14,84,700	2,66,811	14,67,494	3,885	21,298
12. Tanjore	2,63,570	3,31,366	6,88,021	33,96,435	28,414	1,01,511
13. Trichinopoly..	6,73,360	6,44,462	1,26,352	5,36,336	.....	.....
14. Madura	5,68,235	7,43,345	1,28,168	5,49,539	30,935	97,854
15. Tinnevely ...	7,82,227	6,10,763	1,45,089	15,52,422	14,121	47,080
16. Coimbatore ...	19,21,525	17,70,138	84,156	6,46,290	.....	.....
17. Salem	10,11,408	12,81,886	61,154	4,09,105	13,963	56,995
Total...	1,36,59,062	1,50,42,448	29,24,044	1,48,20,011	1,95,556	9,03,949
18. South Canara.	.....	.....	.....	.....	.....	.....
19. Malabar .....	.....	.....	.....	.....	.....	.....
Total...	1,36,59,062	1,50,42,448	29,24,044	1,48,20,011	1,95,556	9,03,949

39
the RYOTWAR LAND REVENUE, for Fusly 1274.

TOTAL.		Second Crop Assess- ment.	Additional Assessment and Water Tax.	Total.	Deduct Remission as per State- ment No. 6	Remainder.
Extent.	Assessment.					
8	9	10	11	12	13	14
Acres.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
2,78,464	6,30,588	.....	2,414	6,33,002	13,561	6,19,441
76,045	1,77,085	.....	1,782	1,78,867	3,944	1,74,923
5,73,559	16,78,832	.....	5,70,305	22,40,187	42,679	22,06,508
15,94,437	28,90,852	.....	5,704	28,96,556	3,77,244	25,19,312
6,73,554	15,26,616	7,141	27,897	15,61,654	26,092	15,35,562
12,35,600	16,99,733	61,535	54,955	18,19,273	24,016	17,95,257
24,88,665	20,82,540	1,24,164	41,786	22,48,490	47,511	22,00,979
11,59,855	13,06,361	23,993	25,067	13,55,421	8,971	13,46,450
4,16,686	12,24,178	75,895	24,134	13,24,208	42,209	12,81,999
6,49,850	18,00,504	46,882	33,504	18,80,890	1,32,921	17,47,969
10,91,199	29,73,492	41,982	1,17,623	31,33,097	3,07,727	28,25,370
9,80,005	38,29,312	27,887	1,08,201	39,65,400	31,437	39,33,963
7,99,712	11,80,798	64,629	3,129	12,48,556	25,431	12,23,125
7,27,388	13,90,738	30,913	844	14,22,495	21,822	14,00,673
9,41,437	22,10,265	.....	.....	22,10,265	2,07,837	20,02,428
20,05,681	24,16,428	169.	1,234	24,17,831	1,33,376	22,84,455
10,86,525	17,47,986	552	34,398	17,82,936	1,54,801	16,28,135
1,67,78,662	3,07,66,408	5,08,743	10,52,977	323,28,128	16,01,579	307,26,549
.....	13,68,161	.....	.....	13,68,161	40,167	13,27,994
.....	18,12,328	.....	.....	18,12,328	22,471	17,89,857
1,67,78,662	3,39,46,897	5,08,743	10,52,977	3,55,08,617	16,64,217	3,38,44,400

DISTRICTS.	DRY.						
	LAND.				ASSESS.		
	Fusly 1273.	Fusly 1274.	Comparison.		Fusly 1273.	Fusly 1274.	Compa.
			Increase.	De-crease.			Increase.
1	2	3	4	5	6	7	8
	Acres.	Acres.	Acres.	Acres.	Rupees.	Rupees.	Rupees.
1. Ganjam ...	99,268	1,02,119	2,851	...	1,22,957	1,26,223	3,266
2. Vizagapatam..	42,908	53,634	10,726	...	50,904	56,674	5,770
3. Godavery.....	3,65,640	3,71,448	5,808	...	9,40,018	10,17,315	77,297
4. Kistna	13,52,986	14,09,679	56,693	...	20,01,682	20,96,312	94,630
5. Nellore ...	4,70,369	5,16,378	46,009	...	6,33,247	6,95,979	62,732
6. Cuddapah ...	10,90,937	11,05,591	14,654	...	8,03,120	8,13,882	10,762
7. Bellary... ..	22,77,855	23,29,200	51,345	...	14,15,399	14,49,950	34,551
8. Kurnool... ..	11,08,489	11,27,453	18,964	...	10,66,946	10,81,414	14,468
9. Madras	1,63,016	1,55,655	.....	7,361	2,22,322	2,10,678	.....
10. North Arcot...	4,43,559	4,47,077	3,518	...	6,23,896	6,27,361	3,465
11. South Arcot...	8,42,667	8,20,503	...	22,164	15,16,816	14,84,700	.....
12. Tanjore	2,61,707	2,63,570	1,863	...	3,28,340	3,31,366	3,026
13. Trichinopoly..	5,34,308	6,73,360	1,39,052	...	7,05,268	6,44,462	.....
14. Madura... ..	5,32,357	5,68,235	35,878	...	7,09,192	7,43,345	34,153
15. Tinnevely ...	8,02,535	7,82,227	.....	20,308	6,41,907	6,10,763	.....
16. Coimbatore...	17,13,868	19,21,525	2,07,657	...	15,28,215	17,70,138	2,41,923
17. Salem... ..	10,08,684	10,11,408	2,724	...	12,77,925	12,81,886	3,961
Total...	1,31,11,153	1,36,59,062	5,97,742	49,833	1,45,88,154	1,50,42,448	5,90,004
18. South Canara	.....	.....	.....	...	.....	.....	.....
19. Malabar... ..	.....	.....	.....	...	.....	.....	.....
Total...	1,31,11,153	1,36,59,062	5,97,742	49,833	1,45,88,154	1,50,42,448	5,90,004

Net 5,47,909

Net 4,54,294

MENT.	WET.						
	LAND.				ASSESSMENT.		
	Fusly 1273.	Fusly 1274.	Comparison.		Fusly 1273.	Fusly 1274.	Comparison.
			Increase.	De-crease.			Increase.
9	10	11	12	13	14	15	16
Rupees.	Acres.	Acres.	Acres.	Acres.	Rupees.	Rupees.	Rupees.
.....	1,72,133	1,73,776	1,643	...	4,91,528	4,96,310	4,812
.....	24,075	22,290	.....	1,785	1,24,420	1,20,309	.....
.....	2,12,698	1,99,637	.....	13,061	6,81,568	6,48,940	.....
.....	1,73,323	1,74,346	523	...	7,28,090	7,47,409	19,319
.....	1,28,400	1,32,525	4,125	...	6,71,076	6,95,396	24,320
.....	78,871	82,818	3,947	...	5,62,333	5,91,930	29,597
.....	1,40,510	1,59,465	18,955	...	6,34,944	6,32,590	.....
.....	20,886	18,548	.....	2,338	1,61,766	1,54,787	.....
11,644	2,42,453	2,58,138	15,685	...	9,49,403	10,01,604	52,201
.....	1,86,598	2,02,750	16,152	...	10,93,645	11,73,085	79,440
32,116	2,72,635	2,66,811	.....	5,824	15,08,061	14,67,494	.....
.....	6,92,959	6,88,021	.....	4,938	34,15,860	33,96,435	.....
60,806	1,51,237	1,26,352	.....	24,885	6,89,864	5,36,336	.....
.....	1,39,257	1,23,163	.....	11,089	5,89,983	5,49,539	.....
31,144	1,69,642	1,45,089	.....	24,553	17,61,722	15,52,422	.....
.....	81,528	84,156	2,628	...	6,35,978	6,46,290	10,312
.....	62,187	61,154	.....	1,033	4,16,763	4,09,105	.....
1,35,710	29,49,892	29,24,044	63,658	89,506	1,51,17,004	1,48,20,011	2,20,001
.....				...			
.....				...			
1,35,710	29,49,892	29,24,044	63,658	89,506	1,51,17,004	1,48,20,011	2,20,001

Net.....25,848

Net.....2,96,993

DISTRICTS.	GARDEN.						
	LAND.				ASSESSMENT.		
	Fusly 1273.	Fusly 1274.	Comparison.		Fusly 1273.	Fusly 1274.	Comparison.
			Increase.	Decrease.			Increase.
	18	19	20	21	22	23	24
	Acres.	Acres.	Acres.	Acres.	Rupces.	Rupces.	Rupces.
1. Ganjam...	2,531	2,569	38	.....	7,985	8,025	40
2. Vizagapatam...	131	121	...	10	113	102	.....
3. Godavery.....	2,508	2,474	...	34	12,706	12,627	.....
4. Kistna ...	10,433	10,412	...	21	47,640	47,131	.....
5. Nellore... ..	24,844	24,651	...	193	1,37,033	1,35,241	.....
6. Cuddapah ...	46,666	47,191	525	.....	2,90,748	2,93,971	3,223
7. Bellary... ..	.....	.....	...	.....	.....	.....	.....
8. Kurnool... ..	13,717	13,854	107	.....	70,288	70,160	.....
9. Madras... ..	2,824	2,893	69	.....	11,614	11,896	282
10. North Arcot...	24	23	...	1	62	58	.....
11. South Arcot...	3,792	3,885	93	.....	20,731	21,298	567
12. Tanjore... ..	28,859	28,414	...	445	1,02,689	1,01,511	.....
13. Trichinopoly.	41,429	.....	...	41,429	98,673	.....	.....
14. Madura... ..	30,110	30,985	875	.....	95,104	97,854	2,750
15. Tinnevely ...	16,820	14,121	...	2,699	54,706	47,080	.....
16. Coimbatore ...	1,60,567	.....	...	1,60,567	4,94,915	.....	.....
17. Salem	15,089	13,963	...	1,126	60,428	56,995	.....
Total...	4,00,374	1,95,556	1,707	2,06,525	15,05,435	9,03,949	6,862
18. South Canara	.....	.....	...	.....	.....	.....	.....
19. Malabar... ..	.....	.....	...	.....	.....	.....	.....
Total...	4,00,374	1,95,556	1,707	2,06,525	15,05,435	9,03,949	6,862

Net...2,04,818

Net...

TOTAL.								
MENT.	LAND.				ASSESSMENT.			
Ratio.			Comparison.				Comparison.	
Decrease.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
25	26	27	28	29	30	31	32	33
Rupces.	Acres.	Acres.	Acres.	Acres.	Rupces.	Rupces.	Rupces.	Rupces.
.....	2,73,932	2,73,464	4,532	...	6,22,470	6,30,588	8,118	.....
11	67,114	76,045	8,931	...	1,75,437	1,77,085	1,648	.....
79	5,80,846	5,73,559	.....	7,287	16,34,292	16,78,882	44,590	.....
509	15,37,242	15,94,437	57,195	...	27,77,412	28,90,852	1,13,440	.....
1,792	6,23,613	6,73,554	49,941	...	14,41,356	15,26,616	85,260	.....
...	12,16,474	12,35,600	19,126	...	16,56,201	16,99,783	43,582	.....
.....	24,18,365	24,88,665	70,300	...	20,50,343	20,82,540	32,197	.....
128	11,43,122	11,59,855	16,733	...	12,99,000	13,06,361	7,361	.....
.....	4,08,293	4,16,686	8,393	...	11,83,339	12,24,178	40,839	.....
4	6,30,181	6,49,850	19,669	...	17,17,603	18,00,504	82,901	.....
...	11,19,094	10,91,199	.....	27,895	30,45,608	29,73,492	.....	72,116
1,178	9,83,525	9,80,005	.....	3,520	38,46,889	38,29,312	.....	17,577
98,673	7,26,974	7,99,712	72,738	...	14,93,805	11,80,798	.....	3,13,007
.....	7,01,724	7,27,388	25,664	...	13,94,279	13,90,738	.....	3,541
7,626	9,88,997	9,41,437	.....	47,560	24,58,335	22,10,265	.....	2,48,070
4,94,915	19,55,963	20,05,681	49,718	...	26,59,108	24,16,428	.....	2,42,680
3,433	10,85,960	10,86,525	565	...	17,55,116	17,47,986	.....	7,130
6,08,348	1,64,61,419	1,67,78,662	4,03,505	86,262	3,12,10,593	3,07,66,408	4,59,936	9,04,121
.....				...				
.....				...				
6,08,348	1,64,61,419	1,67,78,662	4,03,505	86,262	3,12,10,593	3,07,66,408	4,59,936	9,04,121
6,01,486	Net...3,17,243				Net...4,44,185			

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DISTRICTS.	SECOND CROP ASSESSMENT.				ADDITIONAL ASSESSMENT WATER		
	Fusly 1273.	Fusly 1274	Comparison.		Fusly 1273.	Fusly 1274.	Compa
			Increase.	Decrease.			Increase.
	34	35	36	37	38	39	40
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam ...	...	...	.....	.....	2,279	2,414	135
2. Vizagapatam	4	...	.....	4	1,104	1,782	678
3. Godavery...	...	...	.....	.....	5,39,976	5,70,305	30,329
4. Kistna....	...	...	.....	.....	30,492	5,704	.....
5. Nellore ...	7,920	7,141	.....	779	22,086	27,897	5,811
6. Cuddapah...	59,811	64,535	4,724	.....	50,240	54,955	4,715
7. Bellary ...	1,48,706	1,24,164	.....	24,542	34,007	41,786	7,779
8. Kurnool ...	24,971	23,993	.....	978	23,964	25,067	1,103
9. Madras ...	82,445	75,896	.....	6,549	22,087	24,134	2,047
10. North Arcot	43,495	46,882	3,387	.....	21,271	33,504	12,233
11. South Arcot	41,380	41,982	602	.....	1,15,568	1,17,623	2,055
12. Tanjore ...	29,107	27,887	.....	1,220	1,07,104	1,08,201	1,097
13. Trichinopoly	1,86,943	64,629	.....	1,22,314	1,488	3,129	1,641
14. Madura ...	40,875	30,913	.....	9,962	1,108	844	.....
15. Tinnevely...	...	...	.....	.....	.. ...	.....	.....
16. Coimbatore.	183	169	.....	14	359	1,234	875
17. Salem* ...	551	552	1	.....	35,747	34,398	.....
Total...	6,66,391	5,08,743	8,714	1,66,362	10,08,880	10,52,977	70,498
18. South Canara	...	...	.....	.....	.....	.....	.....
19. Malabar ...	...	...	.....	.....	.....	.....	.....
Total...	6,66,391	5,08,743	8,714	1,66,362	10,08,880	10,52,977	70,498

Net...1,57,648

Net...44,097

AND TAX.	TOTAL ASSESSMENT.				DEDUCT REMIS- SIONS.	
	Fusly 1273.	Fusly 1274.	Comparison.		Fusly 1273.	Fusly 1274.
			Increase.	Decrease.		
41	42	43	44	45	46	47
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
...	6,24,749	6,33,002	8,253	...	13,991	13,561
...	1,76,545	1,78,867	2,322	...	296	3,944
...	21,74,268	22,49,187	74,919	...	35,658	42,679
24,788	28,07,904	28,96,556	88,652	...	87,602	3,77,244
...	14,71,362	15,61,654	90,292	...	82,559	26,092
...	17,66,252	18,19,273	53,021	...	24,207	24,016
...	22,33,056	22,48,490	15,434	...	85,035	47,511
...	13,47,935	13,55,421	7,486	...	8,763	8,971
...	12,87,871	13,24,208	36,337	...	1,80,421	42,209
...	17,82,369	18,80,890	98,521	...	2,07,668	1,32,921
...	32,02,556	31,33,097	...	69,459	3,17,991	3,07,727
...	39,83,100	39,65,400	...	17,700	20,889	31,437
...	16,82,236	12,48,556	...	4,33,680	62,831	25,431
264	14,36,262	14,22,495	...	13,767	42,280	21,822
...	24,58,335	22,10,265	...	2,48,070	1,16,885	2,07,837
...	26,59,650	24,17,831	...	2,41,819	1,73,337	1,33,376
1,349	17,91,414	17,82,936	...	8,478	1,53,710	1,54,801
26,401	3,28,85,864	3,23,28,128	4,75,237	10,32,973	16,14,123	16,01,579
...	13,66,875	13,68,161	1,286	...	43,324	40,167
...	18,00,439	18,12,328	11,889	...	15,566	22,471
26,401	3,60,53,178	3,55,08,617	4,88,412	10,32,973	16,73,013	16,64,217

Net...5,44,561

COMPARATIVE STATEMENT OF CULTIVATION AND SETTLEMENT of the RYOTWAR LAND REVENUE
for Fusly 1274.—(Concluded).

DISTRICTS.	DEDUCT REMIS- SIONS—(Concluded.)		REMAINDER.			
	Comparison.		Fusly 1273.	Fusly 1274.	Comparison.	
	Increase.	Decrease.			Increase.	Decrease.
	48	49	50	51	52	53
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam	...	430	6,10,758	6,19,441	8,683	...
2. Vizagapatam ...	3,648	...	1,76,249	1,74,923	...	1,326
3. Godavery.....	7,021	...	21,38,610	22,06,508	67,898	...
4. Kistna	2,89,642	...	27,20,302	25,19,312	...	2,00,990
5. Nellore.....	...	56,467	13,88,803	13,35,562	1,46,759	...
6. Cuddapah ...	...	191	17,42,045	17,95,257	53,212	...
7. Bellary	...	37,524	21,48,021	22,00,979	52,958	...
8. Kurnool	208	...	13,39,172	13,46,450	7,278	...
9. Madras.....	...	1,38,212	11,07,450	12,81,999	1,74,549	...
10. North Arcot ...	...	74,747	15,74,701	17,47,969	1,73,268	...
11. South Arcot.....	...	10,264	28,84,565	28,25,370	...	59,195
12. Tanjore	10,548	...	39,62,211	39,33,963	...	28,248
13. Trichinopoly ...	...	37,400	16,19,405	12,23,125	...	3,96,280
14. Madura	...	20,458	13,93,982	14,00,673	6,691	...
15. Tinnevely	90,952	...	23,41,450	20,02,428	...	3,39,022
16. Coimbatore	...	39,961	24,86,313	22,84,455	...	2,01,858
17. Salem	1,091	...	16,37,704	16,28,135	...	9,569
Total...	4,03,110	4,15,654	3,12,71,741	3,07,26,549	6,91,296	12,36,488
18. South Canara ...	...	3,157	13,23,551	13,27,994	4,443	...
19. Malabar	6,905	...	17,84,873	17,89,857	4,984	...
Total...	4,10,015	4,18,811	3,43,80,165	3,38,44,400	7,00,723	12,36,488

Net...8,796

Net...5,35,765

No. 6.—STATEMENT showing the particulars of REMISSIONS for Fusly 1274.

ITEMS.		Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1		2	3	4	5
		Rupees.	Rupees.	Rupees.	Rupees.
Occasional Remissions, or those granted at the Jamabundy with reference to the state of the season.	1. Shamilat Bunjeri, or portion of fields left uncultivated.....	93,593	1,31,249	37,656	...
	2. Shavi, or withered crops	1,58,943	1,70,399	11,456	...
	3. Palanushtam, or loss of produce...	19,638	2,74,750	2,55,112	...
	4. Pannyboodthy } or land flooded or	7,636	27,982	20,346	...
	5. Payamaly } injured by water.	2,131	16,573	14,442	...
	6. Kowle Remissions.....	1,08,987	73,964	...	35,023
	7. Teazgari, or Remissions to privileged classes.....	7,115	6,727	...	388
	8. Teerwa Cummee.....	1,54,912	1,31,907	...	23,005
	9. Fussul Cummee, or second crop not cultivated.....	1,18,092	44,001	...	74,091
	10. Miscellaneous Remissions... ..	2,59,034	2,15,565	...	43,469
Total...		9,30,081	10,93,117	3,39,012	1,75,976
			Net...	1,63,036	
Fixed Re-missions.	1. Tarum Cummee.....	9,029	9,018		11
Items allowed on the collection, or from the entire Beriz of villages.	1. Share of Shrotriem proceeds....	74,697	61,342	...	13,355
	2. Allowance for Heads of Villages and Kurnums, &c.....	6,59,206	5,00,740	...	1,58,466
	Total...	7,33,903	5,62,082	...	1,71,821
Grand Total...		16,73,013	16,64,217	3,39,012	3,47,808
				Net...	8,796

No. 7.—STATEMENT of SHAVI, or Crops dried up, and the REMISSIONS for Fusly 1274.

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 Columns 5 and 6.	Per centage between Columns 4 and 6.
1	2	3	4	5	6	7	8
			Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	.....	.....	.....	.....	.....	.....	.....
2. Vizagapatam...	.....	.....	.....	.....	3,736	.....	.....
3. Godavery.....	11	142	6,767	1,521	1,006	66.14	14.86
4. Kistna.....	58	814	29,214	16,069	5,222	32.49	17.87
5. Nellore.....	.....	.....	.....	.....	.....	.....	.....
6. Cuddapah.....	8	74	1,367	509	376	73.67	27.50
7. Bellary.....	10	28	861	172	99	58	11
8. Kurnool.....	24	380	10,128	2,492	2,286	91.73	22.57
9. Madras.....	33	253	11,765	1,017	958	94.19	8.14
10. North Arcot...	121	1,301	25,962	5,514	4,678	84.83	18.01
11. South Arcot...	578	3,563	1,35,892	31,269	10,398	30.34	7.65
12. Tanjore.....	557	3,983	2,27,108	44,734	30,825	68.91	13.57
13. Trichinopoly.....	6	54	2,817	567	533	94	19
14. Madura.....	63	1,262	31,525	5,034	3,031	51.06	9.64
15. Tinnevely ...	310	6,072	2,63,965	93,769	78,725	83.74	29.82
16. Coimbatore...	25	415	14,259	3,215	3,137	98	22
17. Salem..	262	2,697	39,701	18,833	10,637	56.25	26.80
18. South Canara.....	.....	.....	.....	.....	.....	.....	.....
19. Malabar.....	83	3,132	63,770	49,875	14,752	30	23
Total...	2,149	21,200	8,76,101	2,78,490	1,70,399	61.18	19.44

No. 8.—STATEMENT of LAND held on KOWLE for Fusly 1274.

DISTRICTS.	AS PER LAST YEAR.		DEDUCT.				REMAINER.		ADD NEW KOWLE IN THIS FUSLY		TOTAL.				DEDUCT.		Net Result.			
	Extent.	Assess-ment.	Land assessed with full Assessment.		Land abandon- ed.		Total.	Extent.	Assess-ment.	Ex- tent.	Assess-ment.	Ex- tent.	Assess-ment.	Add second crop and addition- al Assess- ment.	Total.	Remis- sion on ac- count of waste, &c.		Total.		
			Ex- tent.	Assess- ment.	Ex- tent.	Assess- ment.														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1. Ganjam	10,803	15,449	78	175	936	1,563	1,011	1,738	9,789	13,711	1,865	2,375	11,654	16,386	..	16,386	..	..	13,493	2,593
2. Vizagapatam.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Godavery.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Kistna.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Nellore.....	637	639	6	594	...	...	595	594	62	45	...	...	535	629	...	629	...	473	157	...
6. Cuddapah	232	489	47	145	10	67	67	215	203	374	114	...	319	389	...	45	...	11	34	...
7. Bellary	82,538	78,142	29,546	38,989	121	941	29,564	39,130	32,594	39,012	940	1,676	39,834	40,688	242	40,930	...	250	930	...
8. Kurnool	65	...	65	...	...	...	65	39	...	...	...	...	...	...	...	...	...	37,932	2,993	...
9. Madras	4,946	7,386	436	1,009	539	541	974	1,640	3,952	5,746	8,271	11,892	15,253	17,658	...	...	...	11,912	5,726	...
10. North Arcot	476	135	75	...	221	...	...	63	255	72	...	...	244	559	...	72	...	36	36	...
11. South Arcot	319	693	...	134	...	...	75	184	244	559	...	...	...	...	...	...	...	470	89	...
12. Tanjore	180	76	130	76	...	...	130	76	...	...	...	...	...	...	...	...	...	...	...	...
13. Trichinopoly.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Madura	564	1,956	263	830	...	...	263	830	261	1,128	...	2	14	283	1,142	1,142	...	487	655	...
15. Tinnevely	143	655	124	491	...	...	124	491	19	164	...	...	...	19	164	199	18	45	63	...
16. Coimbatore.....	21,883	17,655	6,733	5,312	375	323	7,108	5,635	14,750	12,650	351	267	15,131	12,337	...	12,337	...	6,722	5,615	...
17. Salem	3,151	5,210	239	178	6	12	295	190	2,889	5,020	...	...	2,889	5,090	...	5,033	12	1,097	1,109	...
18. South Canara.....	...	3,069	...	2,271	...	...	...	788	...	...	...	1,303	...	2,097	...	2,097	...	1,033	1,033	...
19. Malabar	40,670	18,948	1,045	1,353	875	...	1,920	1,420	38,750	17,528	1,454	909	40,234	18,437	...	18,437	...	15,086	15,086	...
Total.....	1,46,645	1,50,563	39,410	51,591	3,085	2,875	42,495	54,466	1,04,150	96,097	13,562	19,506	1,17,712	1,15,303	234	1,15,537	30	89,950	89,080	25,506
																		15,086		
																			73,964	
* Deduct amount entirely omitted in the General Statement of Remissions received from Malabar on which the Board's Return No. 6 is prepared																				
Remission agreeing with the amount in the Statement No. 6																				

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

No. 2.—STATEMENT shewing the CULTIVATION and SETTLEMENT of the AMANY VILLAGES for Fusly 1274.

DISTRICTS.	Number of Villages.	CROPS DIVISIBLE.														MONEY PUTTAINS.				GARDEN AND CROPS ASSESSED WITH FIXED MONEY RENT.				* TOTAL.		Sundry Items.		Total		Deduct Sundry Charges and Inams, &c.		Remainder for the Current Fusly.		Last Fusly.		Increase.		Decrease.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
		Extent of the Cultivation.	Deduct Share.	Remaining produce.	Gross Produce.	Deduct Calava-sam, &c.	Remaining Produce.	Add resumed Marahs out of Columns 7 and 10.	Total Circular Produce.	Value of the produce shown in Column 13.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
1. South Arcot.....	5	91	12	79	1,043	15	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1

Deduct Quit-rent on Sundry Inams transferred to that Item Land Revenue Miscellaneous.

South Arcot. 57
Tanjore..... 520
Madura..... 30

607

Net... 16,840

No. 10.—COMPARATIVE STATEMENT shewing the Cultivation of SUGAR-CANE, COTTON, and INDIGO, for Fusly 1274.

DISTRICTS.	SUGAR-CANE.		COTTON.		INDIGO.	
	Fusly 1273.	Fusly 1274.	Fusly 1273.	Fusly 1274.	Fusly 1273.	Fusly 1274.
1	2	3	4	5	6	7
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1. Ganjam	3,625	4,407	9,508	18,439	26	27
2. Vizagapatam	4,776	5,717	15,523	18,463	3,486	3,468
3. Godavery... ..	5,387	5,535	21,372	30,375	423	179
4. Kistna	...	...	1,88,559	2,40,516	16,490	11,809
5. Nellore	4	9	23,362	45,872	17,762	13,822
6. Cuddapah	2,500	2,802	1,09,725	1,10,751	26,313	15,200
7. Bellary	8,081	5,785	4,66,013	4,16,741	1,709	204
8. Kurnool	443	426	2,60,167	2,51,323	20,243	3,800
9. Madras	86	87	132	652	7,505	8,017
10. North Arcot	5,255	5,249	2,296	4,680	13,885	15,973
11. South Arcot	1,705	1,629	49,480	48,105	51,572	52,236
12. Tanjore	448	380	3,830	6,954	1,283	1,261
13. Trichinopoly	1,201	826	5,734	6,881	299	262
14. Madura	304	152	1,08,804	1,23,914	173	273
15. Tinnevely	198	322	2,63,692	2,36,038	535	398
16. Coimbatore	1,552	1,987	2,07,616	1,57,856	...	...
17. Salem	1,429	1,526	25,469	20,941	1,961	1,211
18. South Canara... ..	843	988	...	...	...	...
19. Malabar	...	...	...	...	...	...
Total...	37,837	37,827	17,66,312	17,47,501	1,63,665	1,28,140
Government Lands	21,844	18,809	11,53,304	11,52,744	1,26,283	1,03,523
Inam Lands	4,943	5,905	4,08,269	3,93,731	23,454	10,695
Zemindary Lands	11,050	13,113	2,04,739	2,01,026	13,928	13,922

No. 11.—STATEMENT shewing the extent of CULTIVATION and

DISTRICTS.	DRY.				
	Extent of Cultivation.	Assessment as per Survey.	Deduct Permanent Re-mission.	Remaining Net Beriz.	Average Assessment per Acre.
	2	3	4	5	6
1	Acres.	Rupees.	Rupees.	Rupees.	RS. A. P.
1. Ganjam	1,02,119	1,26,224	...	1,26,224	1 3 9
2. Vizagapatam	53,634	56,674	...	56,674	1 0 10
3. Godavery	3,71,448	10,17,315	...	10,17,315	2 11 10
4. Kistna	14,09,679	20,96,312	...	20,96,312	1 7 9
5. Nellore	5,16,378	6,95,979	...	6,95,979	1 5 7
6. Cuddapah	11,05,591	8,13,882	3,066	8,10,816	0 11 9
7. Bellary	23,29,200	14,49,950	...	14,49,950	0 9 11
8. Kurnool	11,27,453	10,81,414	666	10,80,748	0 15 3
9. Madras	1,55,655	2,10,678	...	2,10,678	1 5 8
10. North Arcot	4,47,077	6,27,361	...	6,27,361	1 6 1
11. South Arcot	8,20,503	22,31,028	7,46,328	14,84,700	1 12 11
12. Tanjore	2,63,570	3,31,366	4,166	3,27,200	1 3 10
13. Trichinopoly	6,73,360	6,44,462	...	6,44,462	0 15 4
14. Madura	5,68,235	7,43,344	...	7,43,344	1 3 9
15. Tinnevely	7,82,227	6,10,763	...	6,10,763	0 12 5
16. Coimbatore	19,21,525	17,70,138	...	17,70,138	0 14 9
17. Salem	10,11,408	12,81,886	...	12,81,886	1 4 3
Total...	1,36,59,062	1,57,88,776	7,54,226	1,50,34,550	1 1 7

AVERAGE ASSESSMENT per Acre for Fusly 1274.

WET.					GARDEN.		
Extent of Cultivation.	Assessment as per Survey.	Deduct Permanent Re-mission.	Remaining Net Beriz.	Average assessment per Acre.	Extent of Cultivation	Assessment as per Survey.	Deduct Permanent Re-mission.
7	8	9	10	11	12	13	14
Acres.	Rupees.	Rupees.	Rupees.	RS. A. P.	Acres.	Rupees.	Rupees.
1,73,776	4,96,339	...	4,96,339	2 13 8	2,569	8,025	.....
22,290	1,20,309	...	1,20,309	5 6 4	121	102	.....
1,99,637	6,48,940	...	6,48,940	3 4 0	2,474	12,627	.....
1,74,346	7,47,409	...	7,47,409	4 4 7	10,412	47,130	.....
1,32,525	6,95,396	...	6,95,396	5 3 11	24,651	1,35,241	.....
82,818	5,91,930	10,016	5,81,914	7 0 6	47,191	2,93,971	5,686
1,59,465	6,32,590	...	6,32,590	3 15 6	...	...	.....
18,548	1,54,787	1,877	1,52,910	8 4 0	13,854	70,160	483
2,58,138	10,01,604	...	10,01,604	3 14 1	2,893	11,896	.....
2,02,750	11,73,085	...	11,73,085	5 13 3	23	58	.....
2,66,811	20,50,231	5,82,737	14,67,494	5 8 0	3,885	54,976	33,678
6,88,021	33,96,435	40,653	33,55,782	4 14 2	28,415	1,01,511	.....
1,26,352	5,36,336	...	5,36,336	4 3 11	...	...	.....
1,23,168	5,49,540	...	5,49,540	4 4 7	30,985	97,854	.....
1,45,089	15,52,421	...	15,52,421	10 11 2	14,121	47,080	.....
84,156	6,46,290	2,719	6,43,571	7 10 4	...	...	.....
61,154	4,09,104	...	4,09,104	6 11 0	13,963	56,995	.....
29,24,044	1,54,02,746	6,38,002	1,47,64,744	5 0 8	1,95,557	9,37,626	39,847

STATEMENT shewing 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... ..	8,025	3 2 0	2,78,464	6,30,588	...	6,30,588
2. Vizagapatam...	102	0 13 7	76,045	1,77,085	...	1,77,085
3. Godavery... ..	12,627	5 1 8	5,73,559	16,78,882	...	16,78,882
4. Kistna... ..	47,130	4 8 6	15,94,437	28,90,851	...	28,90,851
5. Nellore.....	1,35,241	5 7 9	6,73,554	15,26,616	...	15,26,616
6. Cuddapah... ..	2,88,285	6 2 0	12,35,600	16,99,783	18,768	16,81,015
7. Bellary.....	...	...	24,88,665	20,82,540	...	20,82,540
8. Kurnool	69,667	4 15 0	11,59,855	13,06,361	3,026	13,03,335
9. Madras... ..	11,896	4 1 9	4,16,686	12,24,178	...	12,24,178
10. North Arcot...	58	2 8 4	6,49,850	18,00,504	...	18,00,504
11. South Arcot...	21,298	5 7 8	10,91,199	43,36,235	13,62,743	29,73,492
12. Tanjore... ..	1,01,511	3 9 2	9,80,006	38,29,312	44,819	37,84,493
13. Trichinopoly...	...	...	7,99,712	11,80,798	...	11,80,798
14. Madura... ..	97,854	3 2 6	7,27,388	13,90,738	...	13,90,738
15. Tinnevely.....	47,080	3 5 4	9,41,437	22,10,264	...	22,10,264
16. Coimbatore ...	...	...	20,05,681	24,16,428	2,719	24,13,709
17. Salem... ..	56,995	4 1 3	10,86,525	17,47,985	...	17,47,985
Total...	8,97,779	4 9 5	1,67,78,663	3,21,29,148	14,32,075	3,06,97,073

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. 12—STATEMENT shewing the RECEIPTS and SALES of SALT for Fusly 1274.

DISTRICTS.	Balance on hand at the commencement of the Fusly.	QUANTITY RECEIVED IN STORE IN FUSLY 1274.				Total including Balance.	QUANTITY SOLD DURING THE YEAR.
		Salt manufactured and purchased during the year.	Salt received from other Districts.	Gain by measurement and confiscated Salt.	Total.		Home Consumption.
1	2	3	4	5	6	7	8
	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1. Ganjam ...	10,43,892	6,37,110	.....	805	6,37,915	16,81,807	1,92,514
2. Vizagapatam	8,54,894	1,16,345	.....	237	1,16,582	4,71,476	1,99,740
3. Godavery ...	5,65,013	68,147	.....	1,603	69,750	6,34,763	2,51,054
4. Kistna. ...	13,89,027	3,46,692	.....	248	3,46,940	17,35,967	2,22,348
5. Nellore. ...	15,71,303	6,28,842	.....	1,143	6,29,985	22,01,233	2,55,501
6. Madras ...	18,88,501	19,00,138	.....	6,218	19,06,356	37,94,857	2,01,244
7. South Arcot.	5,93,212	7,16,816	.....	213	7,17,029	13,10,241	2,04,295
8. Tanjore. ...	4,20,423	6,14,960	.....	4,474	6,19,434	10,39,857	4,31,970
9. Madura. ...	5,36,038	3,86,100	.....	627	3,86,727	9,22,765	3,74,199
10. Tinnevelly...	12,72,823	5,50,510	.....	16,086	5,66,596	18,39,419	3,53,113
11. South Canara	2,26,935	4,12,142	.....	1,407	4,13,549	6,40,484	1,68,536
12. Malabar ...	2,23,367	3,71,730	1,33,079	710	5,05,519	7,28,886	3,71,595
Total...	1,00,85,428	67,49,532	1,33,079	33,771	69,16,382	1,70,01,810	32,26,409

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

DISTRICTS.	QUANTITY SOLD DURING THE YEAR.—(Concluded.)						Wastage written off under the sanction of Govern- ment.	Total.	Balance remaining in store.
	Consump- tion.	Exportation by Sea.		Sold to French Go- vernment.	Supplied to other Districts.	Total.			
		On Govern- ment Indent.	On Private Account.						
	9	10	11	12	13	14	15	16	17
	In. Mds.	InMds.	Ind. Mds.	InMds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.	In. Mds.
1. Ganjam ...	7,51,656	...	.....	...	.....	9,44,170	23,320	9,67,490	7,14,317
2. Vizagapatam	2,019	...	.....	...	.....	2,01,759	17,166	2,18,925	2,52,551
3. Godavery ...	26,680	...	6,206	1,080	.....	2,85,020	30,768	3,15,788	3,18,975
4. Kistna... ..	2,51,972	...	.....	...	.....	4,74,320	11,001	4,85,321	12,50,646
5. Nellore. ...	5,83,584	...	4,880	...	.....	8,44,265	11,241	8,55,506	13,45,782
6. Madras. ...	10,68,997	7,180	2,09,579	...	3,27,910	18,14,910	27,048	18,41,958	19,52,899
7. South Arcot.	1,40,235	...	25,200	46,912	.....	4,16,642	9,259	4,25,901	8,84,340
8. Tanjore. ...	2,30,938	...	82,575	13,200	.....	7,58,689	9,506	7,68,189	2,71,668
9. Madura. ...	14,783	...	.....	...	.....	3,88,982	26,698	4,15,680	5,07,085
10. Tinnevely....	37,455	...	1,64,615	...	.....	5,55,183	14,759	5,69,942	12,69,477
11. South Canara	2,00,166	...	.....	...	.....	3,68,702	9,112	3,77,814	2,62,670
12. Malabar. ...	1,53,643	...	.....	2,765	.....	5,28,003	656	5,28,659	2,00,227
Total...	34,62,128	7,180	4,93,055	63,957	3,27,910	75,80,639	1,90,534	77,71,173	92,30,637

A IN No. 12—STATEMENT showing the WASTAGE of SALT in the SEVERAL DISTRICTS of this PRESIDENCY, for Fussy 1274.

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 Monopoly price.		
1	2		3		4		5	6			7		
	L. Ms.	S.	L. Ms.	S.	L. Ms.	S.	L. Ms.	Rs.	A.	P.	Rs.	A.	P.
1. Ganjam	4,70,728	2	4,46,855	10	23,903	35	5.07	...	...	...	35,355	13	4
2. Vizagapatam.	2,12,315	20	1,96,853	2	15,457	18	7.28	186	1	6	23,186	4	0
3. Godavery...	2,78,476	0	2,48,516	...	29,876	...	10.72	1,795	10	0	44,179	8	0
4. Kistna.....	3,02,936	18	2,57,257	...	45,679	18	15.07	1,967	10	10	68,519	2	11
5. Nellore	3,44,824	7	3,21,378	...	23,446	7	6.79	2,645	13	3	35,038	5	5
6. Madras... ..	3,61,937	29	3,40,303	...	21,634	30	5.94	2,023	15	8	32,452	1	8
7. South Arcot.	4,88,351	11	4,44,399	10	43,952	1	9.00	4,627	13	0	57,840	5	0
8. Do. supplied to French Govt.	1,59,681	...	1,45,952	14	13,728	26	19.15	1,794	4	0	20,881	7	0
9. Tanjore	2,61,372	...	2,55,008	29	6,363	11	2.43	631	12	11	9,328	3	10
10. Madura	3,49,200	...	3,19,743	24	29,456	16	8.17	2,761	8	5	44,184	9	7
11. Tinnevely...	2,81,560	12	2,58,272	...	23,288	12	8.27	2,647	3	0	34,932	0	0
12. South Canara.	3,89,813	16	3,83,210	5	6,603	10	1.69	2,563	0	8	9,904	14	4
13. Malabar.....	1,58,094	26	1,56,671	...	1,423	26	0.90	731	10	4	2,135	7	7
Total...	40,59,290	21	37,74,424	14	2,84,813	10	7.01	23,756	7	7	4,08,438	2	8

* On sales of Salt.....	2,798	34
Wastage on Salt stored.....	2,486	23
On Salt cleared for transportation.....	1,317	33
	6,603	10

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... ..	2,87,475	12	0	10,92,384	0	0	.....	...	...	...	...	...	13,79,859	12	0
2. Vizagapatam	2,99,609	6	7	3,029	4	0	.....	...	...	...	...	...	3,02,638	10	7
3. Godavery.....	3,76,509	3	0	38,566	3	0	930	14	5	54	0	0	4,16,060	4	5
4. Kistna... ..	3,29,886	0	0	3,51,642	0	0	.....	...	...	...	...	...	6,81,528	0	0
5. Nellore	3,83,611	2	1	8,41,446	0	0	732	0	0	...	...	...	12,25,789	2	1
6. Madras... ..	2,97,419	14	1	15,25,753	15	10	32,513	13	8	...	...	...	18,55,687	11	7
7. South Arcot...	3,06,443	4	5	2,10,352	8	0	3,780	0	0	6,035	1	3	5,26,610	13	8
8. Tanjore... ..	6,43,275	14	5	3,34,796	10	0	12,386	4	0	1,710	14	8	9,92,169	11	1
9. Madura... ..	5,61,299	1	0	22,083	12	0	.....	...	...	...	...	...	5,83,382	13	0
10. Tinnevely ...	5,29,669	8	0	56,182	8	0	24,692	4	0	...	...	...	6,10,544	4	0
11. South Canara.	2,51,926	13	8	3,00,249	5	8	.....	...	...	...	...	...	5,52,176	3	4
12. Malabar... ..	5,53,642	1	7	2,24,811	0	0	.....	...	...	1,409	6	0	7,79,862	7	7
Total...	48,20,768	0	10	50,01,297	2	6	75,035	4	1	9,209	5	11	99,06,309	13	4

of SALT TRANSACTIONS for Fusly 1274.

Extra Revenue.			Refunds of Charges.			Total Gross Revenue.			Deduct Charges.			NET REVENUE.					
7			8			9			10			Fusly 1273.			Fusly 1274.		
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1,232	8	7	292	3	3	13,81,384	7	10	76,734	3	11	12,24,779	10	11	13,04,650	3	11
...	...	...	18	10	3	3,02,657	4	10	27,880	0	0	2,77,060	4	4	2,74,777	4	10
65	14	5	31	9	5	4,16,157	12	3	19,630	8	4	2,81,148	5	5	3,96,527	3	11
104	7	9	50	12	3	6,81,683	4	0	44,620	12	4	7,34,495	0	5	6,37,062	7	8
61	13	6	10	14	0	12,25,861	13	7	91,116	5	5	9,89,307	2	0	11,34,745	8	2
262	4	0	1,878	4	4	18,57,828	3	11	2,84,230	1	9	18,22,612	2	9	16,23,598	2	2
24	4	0	932	7	2	5,27,567	8	10	1,30,853	12	10	3,71,318	4	0	3,96,713	12	0
22	6	8	167	11	5	9,92,359	13	2	95,248	4	0	8,00,082	14	8	8,97,111	9	2
218	4	6	96	14	4	5,83,697	15	10	56,493	2	10	4,51,727	8	4	5,27,204	13	0
338	9	7	18	5	10	6,10,901	3	5	77,737	12	0	5,45,816	8	3	5,33,163	7	5
2,046	5	5	168	8	6	5,54,391	1	3	2,11,464	7	11	4,06,630	8	6	3,42,926	9	4
...	...	...	2,868	12	0	7,82,731	3	7	3,31,483	15	9	5,69,980	8	7	4,51,247	3	10
4,376	14	5	6,535	0	9	99,17,221	12	6	13,97,493	7	1	84,74,958	14	2	85,19,728	5	5

A. IN No. 13.—COMPARATIVE STATEMENT of SALT CHARGES in Fuslies 1273 and 1274.

ITEMS.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
<i>Charges of Collection.</i>	Rupees.	Rupees.	Rupees.	Rupees.
Fixed Establishment	1,78,395	2,20,054	41,659	...
Preventive do.	15,404	...	...	15,404
Saderwarid and Contingencies	4,312	5,993	1,681	...
Temporary Establishment	5,489	5	...	5,484
Travelling Allowance to Officers and Estab- lishment	4,055	4,186	131	...
Total ...	2,07,655	2,30,238	43,471	20,888
		Net...	22,583	...
<i>Charges for the provision of Salt.</i>				
Purchase and Repair of Weighing Machine ...	...	1,462	1,462	...
Hire for measuring Salt	5,864	6,409	545	...
Canal Toll in Madras	16,655	13,360	...	3,295
Purchase of Salt and Manufacturers' Share...	6,34,611	8,60,432	2,25,821	...
Cost of conveying, storing, and covering heaps.	22,019	32,325	10,306	...
Cost of Export	21,427	27,835	6,408	...
Do. Transport	23,390	5,096	...	18,294
Freight on Salt imported	14,562	18,086	3,524	...
Salt Compensation	14,823	14,159	...	664
Sundry Items	42,874	1,88,070	1,45,196	...
Total ...	7,96,228	11,67,254	3,93,279	22,253
		Net...	3,71,026	...
Grand Total ...	10,03,883	13,97,492	4,36,750	43,141
		Net...	3,93,609	...

Note.—The Amounts entered in this Statement for Fusly 1273, on account of "Hire for measuring Salt," and "Cost of conveying, &c.," will be found to differ from the entries in Column 3 of the corresponding Statement for the preceding year, owing to a sum of Rupees 1,406 having been transferred in the Vizagapatnam District from the first to the second item to which it properly belongs.

No. 14.—Comparative Abstract of Land Revenue Miscellaneous Items for Fusly 1274.

ITEMS.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
1. Jody on sundry, &c., Inams... ..	8,93,865	8,90,740	.....	3,125
2. Tax on trees on unassessed lands.	1,17,959	74,613	.....	43,346
3. Cess for repair of tanks	8,171	3,565	.....	4,606
4. Revenue from rented villages ...	1,74,683	1,89,163	14,479	.....
5. Merahs and Swatantrams payable to village servants	1,58,091	1,330	.....	1,56,761
6. Revenue from Amany villages...	12,639	16,840	4,201	.....
7. Land cultivated, but not included in the Jummabundy	1,24,809	1,67,421	42,612	.....
8. Concealed cultivation	4,598	5,718	1,120	.....
9. Cultivation of unclaimed Inams	3,150	8,664	5,514	.....
10. Do. of Porumboke lands...	12,473	4,221	.. ..	8,257
11. Do. of lands belonging to Pagodahs where there is no worship.....	705	298	.....	407
12. Do. of Chuttrum Inams.....	417	.....	.....	417
13. Grazing tax or grass rent	2,02,036	1,78,100	.....	23,936
14. Rent of Gardens and Topes	48,152	65,523	17,371	.....
15. Inam Tuffroek.....	5,661	7,773	2,112	.....
16. Revenue from reverted Inams ...	13,698	29,884	16,186	.....
17. Collections from village service Inams for offices vacant.....	13,059	5,059	.....	8,000
18. Revenue from sequestered Inams.	14,700	13,428	.....	1,272
19. Do. from hill villages.....	43,855	39,500	.....	4,355
20. Do. from lands on the sides and slopes of hills	5,589	3,572	.....	2,017
21. Do. from boundary lands in dis- pute.....	14,836	2,099	.....	12,737
22. Do. from lands assessed at favor- able rates.....	15,894	15,688	.....	206
23. Honey rent.....	1,090	5	.....	1,085
24. Wax rent.....	302	291	.....	11
25. Chank rent.....	7,410	5,810	.....	1,600
26. Chunam shell rent	5,400	4,611	.....	789
27. Brick kiln rent	64	.....	.....	64
28. Diamond mine rent	1,456	631	.....	825
29. Cardamom rent.....	172	.....	.....	172
30. Rattan and Coray rent.....	1,986	1,783	.....	203
31. Rent on Palmirah trees.....	1,33,285	1,18,809	.....	14,476
32. Do. on Soapnut trees	9,882	815	.....	9,067
33. Do. on fruit trees	19,653	80,071	60,418	.....
34. Do. on roots for dying cloth	3,599	4,033	434	.....
35. Do. on medicinal roots	148	245	97	.....
36. Rent on lime quarries	768	.....	.....	768
37. Do. on Padugay lands or those situated near rivers	178	535	357	.....
38. Produce of fisheries	56,092	.....	.....	56,092
39. Do. of Islands situated in rivers.	5,462	6,924	1,462	.....
40. Sale of Durby grass	242	149	.....	93
41. Cultivation of jungle lands newly cleared by burning in South Canara	2,597	2,418	.....	179
42. Do. of dry lands or huckle, culti- vation in South Canara	1,633	1,638	5	.....

Comparative Abstract of Land Revenue Miscellaneous Items for Fusly 1274.—(Concluded.)

ITEMS.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
43. Revenue derived from coir, the produce of Amandevi islands in South Canara	28,068	23,248	.....	4,820
44. Commission on the sale of distrained property attached for arrears of Land Revenue	1,807	1,982	175	.....
45. Do. on private estates under Circular management	5,827	6,496	669	.....
46. Tax on backyards in excess of the limit allowed... ..	4,584	1,244	.....	3,340
47. Oodigum allowance to village officers undrawn... ..	12,102	5,613	.....	6,489
48. Revenue fines.....	36,498	44,825	8,327	.....
49. Savings and refunds	7,154	12,498	5,344	.....
50. Excess collection over the demand.	3,469	6,360	2,891	.....
51. Water tax on Zemindary and Inam &c., lands.....	5,65,947	6,05,362	39,415	.....
52. Quit-rent on Bungalows and gardens	17,409	29,471	12,062	.....
53. Quit-rent and ground rent in the Town of Madras.....	85,753	85,701	.....	52
54. Amount brought to account in the Town of Madras from Dittam Bunjer remitted, being half of entire remission.....	.....	22,513	22,513	.....
55. Russums collected from Zemindars.....	.....	24,916	24,916	.....
56. Other Items.....	1,25,041	84,521	.....	40,520
Total...	30,34,123	29,06,716	2,82,680	4,10,087
			Net...	1,27,407

No. 15.—ABSTRACT STATEMENT showing the particulars of the COMPONENT ITEMS of FOREST REVENUE for Fusly 1274.

ITEMS.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Sale of Timber.....	1,28,021	1,06,200	.....	21,821
Seigniorage on Timber.....	75,356	78,203	2,852	.....
Rent of Sandalwood Farm	49,365	61,166	11,801	.....
Sale of smuggled wood	5,224	5,836	612	.....
Savings and Refunds	19	6,372	6,353	.....
Other Items.....	7,179	7,099	.....	80
Total ..	2,65,164	2,64,881	21,618	21,901
			Net...	283

No. 16.—STATEMENT shewing the DEMAND of all SOURCES of REVENUE for Fusly 1274.

DISTRICTS.	LAND REVENUE.					
	Permanent-ly settled.	Jody of Shrotriem and Inam villages.	Ryotwar.	Miscellaneous Items.	TOTAL.	
					Fusly 1273.	Fusly 1274.
1	2	3	4	5	6	7
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam	4,32,075	12,927	6,19,441	24,079	10,95,760	10,98,522
2. Vizagapatam	9,73,579	23,367	1,74,923	1,59,751	12,98,847	13,31,620
3. Godavery	7,37,781	24,363	22,06,508	7,28,977	35,82,285	36,97,630
4. Kistna	2,91,385	45,678	25,19,312	2,46,862	33,11,034	31,03,237
5. Nellore	4,35,661	77,397	15,35,562	2,43,301	21,48,117	22,91,921
6. Cuddapah	...	39,397	17,95,237	1,77,141	19,61,983	20,11,795
7. Bellary	...	23,850	22,00,979	2,89,058	24,44,679	25,13,887
8. Kurnool	...	92,510	13,46,450	65,235	14,94,159	15,04,123
9. Madras	1,06,523	71,269	12,81,999	1,96,878	16,11,129	16,56,669
Madras Town	...	...	...	...	...	...
10. North Arcot	5,00,226	21,590	17,47,969	1,07,724	22,07,979	23,77,609
11. South Arcot	8,636	21,092	28,25,370	53,280	29,75,753	29,08,618
12. Tanjore	31,434	1,17,499	39,33,963	1,19,117	42,91,470	42,02,014
13. Trichinopoly	49,889	9,353	12,23,125	95,073	17,29,671	18,17,440
14. Madura	7,55,973	18,422	14,00,673	49,509	22,19,065	22,24,577
15. Tinnevely	8,08,047	33,893	26,02,428	1,53,926	28,42,671	24,98,291
16. Coimbatore	27,691	683	22,84,455	1,12,169	26,25,760	24,24,998
17. Salem	4,47,764	15,291	16,28,135	87,794	22,00,761	21,78,982
18. South Canara	...	...	13,27,994	37,295	13,65,192	13,65,289
19. Malabar	15,000	...	17,89,857	9,547	18,09,736	18,14,404
Total...	51,21,664	6,48,581	3,38,44,400	29,06,716	4,31,56,054	4,25,21,361

STATEMENT showing the DEMAND of all

DISTRICTS.	LAND REVENUE.— (Concluded.)		FOREST REVENUE.			
	COMPARISON.		Fusly 1273.	Fusly 1274.	COMPARISON.	
	Increase.	Decrease.			Increase.	Decrease.
	8	9	10	11	12	13
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam	2,762	...	1,410	3,666	2,256	...
2. Vizagapatam ...	32,773	...	...	...	...	...
3. Godavery	1,15,545	...	...	...	...	...
4. Kistna	...	2,07,797	1,595	4,276	2,681	...
5. Nellore	1,43,804	...	...	...	...	...
6. Cuddapah	49,812	...	23,933	25,696	4,763	...
7. Bellary	69,208	...	...	...	...	...
8. Kurnool	10,036	...	37,084	39,725	2,641	...
9. Madras	45,540	...	...	...	...	...
Madras Town	...	...	...	...	...	...
10. North Arcot ...	1,69,530	...	2,578	5,061	2,483	...
11. South Arcot ...	...	67,375	3,069	3,837	768	...
12. Tanjore	...	29,456	...	...	...	...
13. Trichinopoly ...	...	4,12,231	...	...	...	...
14. Madura	5,512	...	2,191	6,946	4,755	...
15. Tinnevely	...	3,44,377	502	402	...	100
16. Coimbatore	...	2,00,762	1,21,335	71,255	...	50,080
17. Salem	...	21,782	20,126	23,594	3,468	...
18. South Canara ...	97	...	22,732	21,223	...	1,509
19. Malabar	4,663	...	28,607	56,200	27,593	...
Total...	6,49,087	12,83,780	2,65,162	2,61,881	51,408	51,689

Net...6,34,693

Net...281

SOURCES of REVENUE for Fusly 1274.—(Continued.)

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ABKARRY.						INCOME TAX.	
Ain.	Miscellaneous.	TOTAL.		COMPARISON.		Ain.	Miscellaneous.
		Fusly 1273.	Fusly 1274.	Increase.	Decrease.		
14	15	16	17	18	19	20	21
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1,01,110	90	91,223	1,01,200	9,977	...	27,449	...
68,002	214	67,954	68,216	262	...	69,281	...
1,81,220	840	1,81,515	1,82,060	545	...	49,270	27
1,45,957	108	95,658	1,46,065	50,407	...	43,746	63
56,872	2	56,297	56,374	77	...	45,996	121
1,22,360	50	1,22,361	1,22,410	49	...	40,613	3
5,01,375	126	5,31,907	5,01,501	...	30,406	1,15,071	9
1,64,310	11	1,64,334	1,64,321	...	13	42,366	...
10,72,761	1,106	11,13,771	10,73,867	...	39,904	2,51,426	...
...	...	...	...	...	...	...	...
2,92,155	63	2,92,155	2,92,218	63	...	34,785	76
1,81,500	22	1,81,520	1,81,522	2	...	29,676	235
3,15,105	14,211	3,15,475	3,29,816	13,841	...	62,665	2
1,20,350	50	1,19,564	1,20,400	836	...	20,139	...
95,900	25	95,900	95,925	25	...	80,067	5
48,500	...	48,500	48,500	...	...	50,708	...
1,67,867	39	1,69,852	1,67,906	...	1,946	37,166	11
1,91,000	187	1,91,000	1,91,187	187	...	27,162	1
61,932	98	61,932	62,030	98	...	18,012	...
1,77,093	1,276	1,54,618	1,78,369	23,751	...	82,392	44
40,64,869	18,518	40,55,536	40,83,387	1,00,120	72,269	11,27,981	597

Net...27,851

STATEMENT shewing the DEMAND of all

DISTRICTS.	INCOME TAX.—(Concluded.)				Ain.	Miscella- neous.
	TOTAL.		COMPARISON.			
	Fusly 1273.	Fusly 1274.	Increase.	Decrease.		
	22	23	24	25		
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam	27,231	27,449	218	...	13,79,860	1,524
2. Vizagapatam ...	66,556	69,281	2,725	...	3,02,639	19
3. Godavery	48,079	49,297	1,218	...	4,16,060	97
4. Kistna	45,968	43,809	...	2,159	6,81,528	155
5. Nellore	49,621	46,117	...	3,504	12,25,789	73
6. Cuddapah	45,166	40,616	...	4,550	...	...
7. Bellary	1,14,017	1,15,080	1,063	...	...	...
8. Kurnool	44,240	42,366	...	1,874	...	...
9. Madras	1,79,776	2,51,426	71,650	...	18,55,688	2,141
Madras Town...	...	...	...	...	...	...
10. North Arcot ...	38,194	34,861	...	3,333	...	...
11. South Arcot ...	29,549	29,911	362	...	5,26,611	956
12. Tanjore	64,469	62,667	...	1,802	9,92,170	190
13. Trichinopoly ...	19,919	20,130	211	...	...	...
14. Madura	78,799	80,072	1,273	...	5,83,383	315
15. Tinnevely	49,999	50,708	709	...	6,10,544	357
16. Coimbatore ...	40,156	37,177	...	2,979	...	...
17. Salem.....	27,278	27,163	...	115	...	...
18. South Canara..	18,019	18,012	...	7	5,52,176	2,215
19. Malabar	79,830	82,436	2,606	...	7,79,862	2,869
Total	10,66,866	11,28,578	82,035	20,323	99,06,310	10,911

Net 61,712

SOURCES of REVENUE for Fusly 1274.—(Continued).

39.

SALT.				SEA CUSTOMS.			
TOTAL.		COMPARISON.		Ain.	Miscella- neous.	TOTAL.	
Fusly 1273.	Fusly 1274.	Increase.	Decrease.			Fusly 1273.	Fusly 1274.
28	29	30	31	32	33	34	35
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
12,73,296	13,81,384	1,08,088	...	48,845	2	42,319	48,847
3,00,060	3,02,658	2,598	...	48,825	24	36,381	48,849
3,14,788	4,16,157	1,01,369	...	34,805	404	26,800	35,209
8,03,644	6,81,683	...	1,21,961	3,321	41	11,867	3,362
10,59,307	12,25,862	1,66,555	...	15	65	284	80
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
20,48,267	18,57,829	...	1,90,438	...	...	...	...
...	...	...	...	10,60,254	15,934	12,79,842	10,76,188
...	...	...	...	...	...	...	...
4,13,011	5,27,567	1,14,556	...	39,210	...	46,060	39,210
8,71,941	9,92,360	1,20,419	...	2,94,798	93	2,93,640	2,94,891
...	...	...	...	...	...	...	...
4,84,812	5,83,698	98,886	...	24,567	40	49,194	24,607
6,10,389	6,10,901	512	...	53,321	675	54,346	53,996
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
5,82,664	5,54,391	...	28,273	44,796	616	57,498	45,412
7,16,666	7,82,731	66,065	...	1,32,622	4,503	1,54,376	1,37,125
94,78,845	99,17,221	7,79,048	3,40,672	17,85,379	22,397	20,53,007	18,07,776

Net 4,38,376

STATEMENT shewing the DEMAND of all

DISTRICTS.	SEA CUSTOMS. (Concluded.)		LAND CUSTOMS.					
	COMPARISON.		Ain.	Miscella- neous.	TOTAL.		COMPARISON.	
	Increase.	Decrease.			Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	36	37	38	39	40	41	42	43
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam ...	6,028	.....	.....	.....	.....	.....	.....	.....
2. Vizagapatam	12,468	.....	.....	.....	.....	.....	.....	.....
3. Godavery ...	8,409	.....	770	21	1,324	791	.....	533
4. Kistna... ..	.....	8,505	.....	.....	.....	.....	.....	.....
5. Nellore ... ..	.....	204	.....	.....	.....	.....	.....	.....
6. Cuddapah ...	.....	.....	.....	.....	.....	.....	.....	.....
7. Bellary... ..	.....	.....	.....	.....	.....	.....	.....	.....
8. Kurnool ... ..	.....	.....	.....	.....	.....	.....	.....	.....
9. Madras... ..	.....	.....	.....	.....	.....	.....	.....	.....
Madras Town.	.....	2,03,654	.....	.....	.....	.....	.....	.....
10. North Arcot.	.....	.....	.....	.....	.....	.....	.....	.....
11. South Arcot.	.....	6,850	53,316	367	82,551	53,683	.....	28,868
12. Tanjore... ..	1,251	.....	69,371	503	54,754	69,874	15,120	.....
13. Trichinopoly	.....	.....	.....	.....	.....	.....	.....	.....
14. Madura ... ..	.....	24,587	535	1	919	536	.....	383
15. Tinnevely...	.....	250	93,372	34	1,12,129	93,406	.....	18,723
16. Coimbatore.	.....	.....	.....	.....	.....	.....	.....	.....
17. Salem... ..	.....	.....	.....	.....	.....	.....	.....	.....
18. South Canara	.....	12,086	.....	.....	.....	.....	.....	.....
19. Malabar ... ..	.....	17,251	2,700	38	1,901	2,733	832	.....
Total...	28,156	2,73,387	2,20,064	964	2,53,583	2,21,028	15,952	48,507

Net... 2,45,231

Net... 32,555

SOURCES of REVENUE, &c.—(Continued.)

STAMPS.						MOTURPHA.	
Ain.	Miscellanc- ous.	TOTAL.		COMPARISON.		Fusly 1273.	Fusly 1274.
		Fusly 1273.	Fusly 1274.	Increase.	Decrease.		
44	45	46	47	48	49	50	51
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
66,797	1,180	58,883	67,977	9,594	...	2	...
1,00,046	5,226	77,875	1,05,272	27,397	...	...	...
1,28,280	3,915	1,13,611	1,32,195	18,584	...	...	...
74,363	3,188	68,730	77,556	8,826	...	114	...
55,840	2,322	55,884	58,162	2,778	...	...	...
1,11,886	4,148	89,407	1,16,034	26,627	...	...	...
1,28,831	4,429	95,688	1,33,260	37,572	...	410	...
85,894	3,221	76,949	89,115	12,166	...	...	...
1,84,146	817	1,71,955	1,84,963	13,008	...	108	...
1,09,660	...	1,37,057	1,09,660	...	27,397	...	...
98,348	2,455	95,952	1,00,313	4,861	...	...	...
84,352	2,619	74,997	86,971	11,974	...	2,085	...
3,23,962	12,345	2,91,782	3,20,307	44,525	...	...	...
70,617	1,223	63,519	71,840	8,321	...	...	...
2,00,806	7,093	1,69,998	2,07,899	37,901	...	...	...
1,70,637	4,069	1,36,723	1,74,706	37,983	...	...	...
1,00,374	3,639	85,215	1,04,013	18,798	...	1,054	...
1,01,981	2,841	96,788	1,04,822	8,034	...	...	...
1,22,474	3,643	1,00,885	1,26,117	25,232	...	...	...
3,70,516	6,971	3,38,788	3,77,487	38,699	...	...	...
26,89,815	75,354	23,99,686	27,65,169	3,92,880	27,397	3,773	...

Net..... 3,65,483

STATEMENT shewing the DEMAND of all SOURCES of REVENUE, &c.—(Concluded.)

DISTRICTS.	MOTURPH (Concluded.)		GRAND TOTAL.			
	Increase.	Decrease.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	52	53	54	55	56	57
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam	...	2	25,90,124	27,29,045	1,38,921	...
2. Vizagapatam	...	...	18,47,673	19,25,896	78,223	...
3. Godavery	...	...	42,68,402	45,13,340	2,44,938	...
4. Kistna	...	114	43,38,610	40,59,988	...	2,78,622
5. Nellore	...	...	33,59,010	36,78,516	3,09,506	...
6. Cuddapah	...	...	22,42,850	23,19,551	76,701	...
7. Bellary	...	410	31,86,701	32,63,728	77,027	...
8. Kurnool	...	...	18,16,766	18,39,723	22,957	...
9. Madras	...	108	51,25,006	50,24,753	...	1,00,253
- Madras Town	...	...	14,16,899	11,85,848	...	2,31,051
10. North Arcot	...	...	26,26,858	28,10,462	1,73,604	...
11. South Arcot	...	2,085	38,08,595	38,31,079	22,484	...
12. Tanjore	...	...	61,22,531	62,87,429	1,63,898	...
13. Trichinopoly	...	...	19,32,674	15,29,810	...	4,02,864
14. Madura	...	...	31,00,878	32,24,260	1,23,382	...
15. Tinnevely	...	...	33,55,158	35,30,912	...	3,24,246
16. Coimbatore	...	1,051	30,43,372	28,05,349	...	2,38,023
17. Salem	...	...	25,35,956	25,25,748	...	10,208
18. South Canara	...	...	22,08,922	21,92,474	...	16,448
19. Malabar	...	...	32,84,527	34,31,490	1,46,963	...
Total	...	3,773	6,27,32,512	6,27,09,401	15,78,604	16,01,715

A. IN No. 16.—COMPARATIVE ABSTRACT of all SOURCES of REVENUE for Fusly 1274.

ITEMS.		Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1		2	3	4	5
Land Revenue.	Peishcush or Permanently Settled Estates	Rupces. 51,29,484	Rupces. 51,21,664	Rupces. ...	Rupces. 7,820
	Jody of Shrotriam and Inam Villages	6,12,282	6,48,581	36,299	...
	Ryotwar	3,43,80,164	3,38,44,400	...	5,25,764
	Miscellaneous Items	30,34,123	29,06,716	...	1,27,407
	Total	3,80,26,569	3,73,99,697	36,299	6,63,171
Other Sources.	Total Land Revenue	4,31,56,053	4,25,21,361	36,299	6,70,992
				Net ...	6,34,692
	Forest Revenue	2,65,162	2,64,381	...	281
	Abkarry	40,55,536	40,83,387	27,851	...
	Income tax	10,66,866	11,28,578	61,712	...
	Salt	94,78,845	99,17,221	4,38,376	...
	Sea Customs	20,53,007	18,07,776	...	2,45,231
	Land Customs	2,53,583	2,21,028	...	32,555
	Stamps	23,99,686	27,65,169	3,65,483	...
	Moturpha and Duty on Arts and Trades	3,773	...	...	3,773
	Grand Total	6,27,32,512	6,27,09,401	9,29,721	9,52,832
				Net ...	23,111

No. 17.—STATEMENT shewing the DEMAND, COLLECTION, and BALANCE

DISTRICTS.	LAND					
	PERMANENTLY SETTLED ESTATES.					
	Demand.	Collection within the Fusly.	Remissions.	Balance.	Subsequent Collections up to December 1865.	Balance.
1	2	3	4	5	6	7
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam	4,32,075	4,32,075	...	...	...	...
2. Vizagapatam ...	9,73,579	9,57,421	...	16,153	16,063	95
3. Godavery	7,37,781	6,85,970	...	51,811	50,834	977
4. Kistna	2,91,385	1,63,175	75,539	52,671	45,608	7,063
5. Nellore	4,35,661	3,92,288	...	43,373	4,305	39,068
6. Cuddapah	...	...	...	...	...	...
7. Bellary	...	...	...	...	...	...
8. Kurnool	...	...	...	...	...	...
9. Madras	1,06,523	85,865	...	20,658	19,946	712
10. North Arcot ...	5,00,226	3,59,985	...	1,40,241	1,40,241	...
11. South Arcot ...	8,636	7,635	...	1,001	963	38
12. Tanjore	31,434	30,114	...	1,320	1,320	...
13. Trichinopoly ...	49,889	48,000	...	1,889	1,889	...
14. Madura	7,55,973	7,06,375	...	49,598	49,598	...
15. Tinnevely	3,08,047	2,87,548	...	20,499	20,499	...
16. Coimbatore	27,691	27,481	...	210	210	...
17. Salem	4,47,764	4,31,770	...	15,994	15,058	936
18. South Canara ...	...	...	...	...	...	...
19. Malabar	15,000	10,000	...	5,000	5,000	...
Total...	51,21,664	46,25,702	75,539	4,20,423	3,71,534	48,889
Add receipts from the sales of waste lands.	...	...	...	...	...	...
Total ...	51,21,664	46,25,702	75,539	4,20,423	3,71,534	48,889

of all SOURCES of CURRENT REVENUE for Fusly 1274.

REVENUE.						
NOT PERMANENTLY SETTLED.					TOTAL.	
Demand.	Collection within the Fasli.	Balance.	Subsequent Collections up to December 1865.	Balance.	Demand.	Collection within the Fusly.
8	9	10	11	12	13	14
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
6,66,447	6,63,262	3,185	2,420	765	10,98,522	10,95,387
3,58,041	3,17,549	40,492	39,541	951	13,31,620	12,74,970
29,59,849	26,17,817	3,42,032	2,17,333	1,24,699	36,97,630	33,03,787
28,11,851	27,58,005	53,846	29,801	24,045	31,03,236	29,21,180
18,56,260	16,76,087	1,80,173	1,18,143	62,030	22,91,921	20,68,375
20,11,795	19,17,054	94,741	85,597	9,144	20,11,795	19,17,054
25,13,887	23,48,762	1,65,125	1,40,915	24,210	25,13,887	23,48,762
15,04,196	14,82,167	22,029	13,136	8,893	15,04,196	14,82,167
15,50,146	13,57,258	1,92,888	1,35,296	57,592	16,56,669	14,43,123
18,77,283	15,45,727	3,31,556	2,96,553	35,003	23,77,509	19,05,712
28,99,742	28,09,850	89,892	74,771	15,121	29,08,378	28,17,485
41,70,580	40,85,604	84,976	78,458	6,518	42,02,014	41,15,718
12,67,551	11,84,511	83,010	76,642	6,398	13,17,440	12,32,511
14,68,604	13,72,253	96,351	91,876	4,475	22,24,577	20,78,628
21,90,246	19,98,290	1,91,956	1,88,441	3,515	24,98,293	22,85,838
23,97,307	22,83,684	1,13,623	1,11,417	2,206	24,24,998	23,11,165
17,31,218	16,85,187	46,031	36,548	9,483	21,78,982	21,16,957
13,65,289	13,62,960	2,329	2,280	49	13,65,289	13,62,960
17,99,404	17,62,468	36,996	27,787	9,209	18,14,404	17,72,468
373,99,696	352,28,435	21,71,261	17,66,955	4,04,306	4,25,21,360	398,54,137
...	...	...	...	...	3,49,920	3,49,920
373,99,696	352,28,435	21,71,261	17,66,955	4,04,306	4,28,71,280	402,04,057

STATEMENT showing the DEMAND, COLLECTION, and BALANCE

DISTRICTS.	LAND REVENUE.—(Concluded.)				OTHER		
	TOTAL.—(Concluded.)				FOREST		
	Remis- sions.	Balance.	Subsequent collections up to 31st December 1865.	Balance.	Demand.	Collection within Fusly.	Balance.
	15	16	17	18	19	20	21
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam	...	3,185	2,420	765	3,666	3,666	...
2. Vizagapatam ...	...	56,650	55,604	1,046	...	...	...
3. Godavery... ..	...	3,93,843	2,68,167	1,25,676	...	...	...
4. Kistna	75,539	1,06,517	75,409	31,108	4,277	2,257	2,020
5. Nellore	...	2,23,546	1,22,448	1,01,098	...	...	...
6. Cuddapah	...	94,741	85,597	9,144	28,696	28,696	...
7. Bellary	...	1,65,125	1,40,915	24,210	...	...	...
8. Kurnool	...	22,029	13,136	8,893	39,725	39,725	...
9. Madras	...	2,13,546	1,55,242	58,304	...	...	...
10. North Arcot ...	...	4,71,797	4,36,794	35,003	5,061	5,061	...
11. South Arcot ...	...	90,893	75,734	15,159	3,837	3,837	...
12. Tanjore	...	86,296	79,778	6,518	...	...	...
13. Trichinopoly ...	...	84,929	78,531	6,398	...	...	...
14. Madura	...	1,45,949	1,41,474	4,475	6,946	6,946	...
15. Tinnevely	...	2,12,455	2,08,940	3,515	402	402	...
16. Coimbatore	...	1,13,833	1,11,627	2,206	71,255	71,255	...
17. Salem	...	62,025	51,606	10,419	23,594	23,594	...
18. South Canara ...	...	2,329	2,280	49	21,223	21,223	...
19. Malabar	...	41,996	32,737	9,209	56,200	56,200	...
Total...	75,539	25,91,684	21,38,489	4,53,195	2,64,882	2,62,862	2,020

of all SOURCES of CURRENT REVENUE for Fusly 1274.—(Continued.)

SOURCES OF REVENUE.							
—(Concluded.)		ABKARRY.					
Subsequent Collections up to 31st December. 1865.	Balance.	Demand.	Collections within the Fusly.	Remis- sions.	Balance.	Subsequent Collections up to December 1865.	Balance.
22	23	24	25	26	27	28	29
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
...	...	1,01,200	88,414	...	12,786	12,786	...
...	...	63,216	64,880	...	3,336	2,654	682
...	...	1,82,060	1,62,344	...	19,716	19,716	...
2,020	...	1,46,065	80,081	48,833	17,151	17,151	...
...	...	56,374	49,897	...	6,477	6,001	476
...	...	1,22,410	1,08,588	...	13,822	13,822	...
...	...	5,01,501	4,50,495	...	51,006	51,006	...
...	...	1,64,321	1,51,107	...	13,214	13,214	...
...	...	10,73,867	10,44,080	...	29,787	11,405	18,382
...	...	2,92,218	2,57,785	...	34,433	34,433	...
...	...	1,81,522	1,58,061	...	23,461	23,461	...
...	...	3,29,316	3,27,038	...	2,278	2,278	...
...	...	1,20,400	1,15,003	...	5,397	5,397	...
...	...	95,925	83,278	...	12,647	12,647	...
...	...	48,500	43,110	...	5,390	5,390	...
...	...	1,67,906	1,52,377	...	15,529	15,529	...
...	...	1,91,187	1,64,816	...	26,371	26,371	...
...	...	62,030	61,393	...	637	637	...
...	...	1,78,369	1,78,369	...	...	...	...
2,020	...	40,83,387	37,41,116	48,833	2,93,438	2,73,898	19,540

STATEMENT showing the DEMAND, COLLECTION, and BALANCE

DISTRICTS.	OTHER SOURCES					
	INCOME TAX.					
	Demand.	Collections within the Fusly.	Remissions.	Balance.	Subsequent Collections up to Dec. 1865.	Balance.
	30	31	32	33	34	35
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam ...	27,449	25,496	...	1,953	1,858	95
2. Vizagapatam ...	69,281	44,105	...	25,176	25,048	128
3. Godavery... ..	49,297	39,108	...	10,189	10,187	2
4. Kistna	43,809	35,756	...	8,053	7,589	464
5. Nellore	46,117	41,247	...	4,870	3,901	969
6. Cuddapah ...	40,616	36,275	...	4,341	3,091	1,250
7. Bellary	1,15,080	1,03,392	...	11,688	11,662	26
8. Kurnool	42,366	39,730	...	2,636	2,319	317
9. Madras	2,51,426	1,15,276	...	1,36,150	78,868	57,282
10. North Arcot ...	34,861	24,489	...	10,372	9,381	991
11. South Arcot ...	29,911	26,542	...	3,369	2,074	1,295
12. Tanjore	62,667	52,234	...	10,433	10,084	349
13. Trichinopoly ...	20,130	13,898	...	6,232	5,599	633
14. Madura	80,072	50,811	452	28,809	28,668	141
15. Tinnevely ...	50,708	40,193	185	10,330	9,985	345
16. Coimbatore ...	37,177	31,166	1,388	4,623	4,509	114
17. Salem	27,163	21,911	...	5,252	2,031	3,221
18. South Canara ...	18,012	16,965	66	981	981	...
19. Malabar	82,436	61,723	...	20,713	15,659	5,054
Total...	11,28,578	8,20,317	2,091	3,06,170	2,33,494	72,676

Stoppages made by the Ex-officio Assessors as per Accountant General's Return.....

4,09,994

12,30,311

of all SOURCES of CURRENT REVENUE for Fusly 1274.—(Continued.)

OF REVENUE.—(Continued.)

SALT.			SEA CUSTOMS.		LAND CUSTOMS.		STAMPS.
Demand.	Collections within the Fusly.	Subsequent Collections up to Dec. 1865.	Demand.	Collections within the Fusly.	Demand.	Collections within the Fusly.	Demand.
36	37	38	39	40	41	42	43
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
13,81,384	13,81,384	...	48,847	48,847	...	...	67,977
3,02,658	3,02,658	...	48,849	48,849	...	...	1,05,272
4,16,158	4,16,158	...	35,209	33,209	791	791	1,32,195
6,81,683	6,81,683	...	3,362	3,362	...	...	77,556
12,25,862	12,25,862	...	80	80	...	...	58,162
...	...	...	...	...	...	...	1,16,634
...	...	...	...	...	...	...	1,33,260
...	...	...	...	...	...	...	89,115
18,57,828	18,57,828	...	10,76,188	10,76,188	...	...	2,94,623
...	...	...	...	...	...	...	1,00,812
5,27,567	5,27,567	...	39,210	39,210	53,683	53,683	86,971
9,92,369	9,88,035	4,325	2,94,891	2,94,891	69,874	69,874	3,36,307
...	...	...	...	...	...	...	71,840
5,83,698	5,83,698	...	24,607	24,607	536	536	2,07,899
6,10,901	6,10,901	...	53,996	53,996	93,406	93,406	1,74,706
...	...	...	...	...	...	...	1,04,013
...	...	...	...	...	...	...	1,04,822
5,54,391	5,54,391	...	45,412	45,412	...	...	1,26,117
7,82,731	7,82,731	...	1,37,125	1,37,125	2,738	2,738	3,77,487
99,17,221	99,12,696	4,325	18,07,776	18,07,776	2,21,028	2,21,028	27,65,169

STATEMENT shewing the DEMAND, COLLECTION, and BALANCE

DISTRICTS.	LAND RE				
	NOT PERMANENTLY SETTLED.— (Concluded.)			To	
	Remissions.	Total.	Balance at the close of the Fusly.	Arrears at the begin- ning of the Fusly.	Collections within the Fusly.
	9	10	11	12	13
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam....	92	1,485	1,653	3,213	1,468
2. Vizagapatam ...	52	30,318	204	37,393	37,137
3. Godavery	...	1,63,818	1,06,248	2,93,946	1,85,471
4. Kistna....	341	35,427	53,328	1,62,271	1,09,602
5. Nellore ...	10,093	1,53,540	11,642	2,32,450	2,10,166
6. Cuddapah .	1,738	61,459	17,595	79,054	59,721
7. Bellary ...	7,018	1,06,392	24,836	1,31,228	99,374
8. Kurnool....	3,183	45,331	1,990	47,321	42,148
9. Madras ...	15,975	1,71,557	1,05,072	3,01,751	1,80,554
10. North Arcot ...	3,927	3,45,972	48,993	4,80,470	4,27,550
11. South Arcot ...	3,978	1,95,437	30,832	2,26,766	1,91,881
12. Tanjore ...	6,266	1,15,740	8,410	1,24,150	1,09,474
13. Trichinopoly. ...	2,433	76,648	3,867	85,142	78,242
14. Madura ...	209	1,31,825	1,631	3,30,379	3,28,539
15. Tinnevely... ..	2,721	2,19,854	24,376	2,71,170	2,44,082
16. Coimbatore... ..	415	76,671	2,170	78,841	76,256
17. Salem... ..	1,739	39,019	12,916	75,328	55,295
18. South Canara....	299	2,970	127	3,097	2,671
19. Malabar.	653	24,097	4,296	33,393	28,444
Total...	61,132	19,97,560	4,60,186	29,98,372	24,68,225

of ARREARS of all SOURCES OF REVENUE in Fusly 1274.—(Continued.)

VENUE.—(Concluded.)			OTHER SOURCES OF REVENUE.				
TAL.			FOREST.				
Remis- sions.	Total.	Balance at the close of the Fusly.	Arrears at the begin- ning of the Fusly.	Collections within the Fusly.	Remissions.	Total.	Balance at the close of the Fusly.
14	15	16	17	18	19	20	21
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
92	1,560	1,653	.....	.....	.....	.....	.....
52	37,189	204	.....	.....	.....	.....	.....
1,154	1,86,625	1,07,321	.....	.....	.....	.....	.....
541	1,09,943	53,328	496	496	.....	496	.....
10,093	2,20,259	12,191	.....	.....	.....	.....	.....
1,738	61,459	17,595	.....	.....	.....	.....	.....
7,018	1,06,392	24,836	.....	.....	.....	.....	.....
3,183	45,331	1,990	.....	.....	.....	.....	.....
15,975	1,96,679	1,05,072	.....	.....	.....	.....	.....
3,927	4,31,477	48,993	.....	.....	.....	.....	.....
4,015	1,95,896	30,870	.....	.....	.....	.....	.....
6,266	1,15,740	8,410	.....	.....	.....	.....	.....
3,433	81,275	3,867	.....	.....	.....	.....	.....
209	3,28,748	1,631	.....	.....	.....	.....	.....
2,721	2,46,803	24,376	.....	.....	.....	.....	.....
415	76,671	2,170	.....	.....	.....	.....	.....
1,739	57,167	18,161	.....	.....	.....	.....	.....
299	2,970	127	.....	.....	.....	.....	.....
653	29,097	4,296	.....	.....	.....	.....	.....
68,056	25,31,281	4,67,091	496	496	.....	496	.....

STATEMENT shewing the DEMAND, COLLECTION and BALANCE

DISTRICTS.	OTHER SOURCES						
	ABKARRY.					INCOME.	
	Arrears at the beginning of the Fusly.	Collections within the Fusly.	Remissions.	Total.	Balance at the close of the Fusly.	Arrears at the beginning of the Fusly.	Collections within the Fusly.
	22	23	24	25	26	27	28
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam...	3,935	3,935	.....	3,935	.....	2,734	2,719
2. Vizagapatam...	1,722	1,722	.....	1,722	.....	17,624	17,218
3. Godavery...	18,629	16,001	.....	16,001	2,628	9,764	9,719
4. Kistna...	9,837	9,287	.....	9,287	550	8,115	7,474
5. Nellore...	5,771	4,555	224	4,779	992	7,936	6,549
6. Cuddapah...	9,314	9,314	.....	9,314	.....	10,268	8,120
7. Bellary...	58,415	57,075	1,340	58,415	...	19,457	17,696
8. Kurnool...	17,273	17,263	10	17,273	.....	4,900	3,768
9. Madras...	56,811	704	.....	704	56,107	87,104	60,316
10. North Arcot...	40,458	40,458	.....	40,458	.....	36,388	22,404
11. South Arcot...	13,649	13,649	.....	13,649	.....	5,289	4,820
12. Tanjore...	8,757	8,757	.....	8,757	.....	16,322	15,691
13. Trichinopoly...	4,874	4,874	.....	4,874	.....	4,010	3,783
14. Madura...	26,950	26,950	.....	26,950	.....	30,237	29,840
15. Tinnevely...	.....	.....	.....	.....	.....	9,614	9,184
16. Coimbatore...	15,907	15,907	.....	15,907	.....	4,026	3,598
17. Salem...	15,030	15,030	.....	15,030	.....	9,106	7,000
18. South Canara...	.....	.....	.....	.....	.....	1,315	1,315
19. Malabar...	4,824	4,074	.....	4,074	750	21,703	20,992
Total ..	3,12,156	2,49,555	1,574	2,51,129	61,027	3,05,912	2,52,116

of ARREARS of all SOURCES OF REVENUE in Fusly 1274.—(Continued.)

OF REVENUE.—(Continued.)

TAX.			MOTURPHA.				
Remissions.	Total.	Balance at the close of the Fusly.	Arrears at the beginning of the Fusly.	Collections within the Fusly.	Remissions.	Total.	Balance at the close of the Fusly.
29	30	31	32	33	34	35	36
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
15	2,734	.....	...	...	...	...	...
396	17,614	10	...	...	...	...	...
40	9,759	5	...	...	...	...	...
198	7,672	443	...	...	...	...	...
.....	6,549	1,387	6	...	6	6	...
.....	8,120	2,148	...	...	...	...	...
1,320	19,016	441	...	...	...	...	...
825	4,593	307	...	...	...	...	...
3,378	63,694	23,410	...	...	...	...	...
7,524	29,928	6,460	...	...	...	...	...
450	5,270	19	...	...	...	...	...
227	15,918	404	...	...	...	...	...
.....	3,783	227	13	...	13	13	...
397	30,237	.....	...	...	...	...	...
430	9,614	.....	...	...	...	...	...
85	3,683	343	...	...	...	...	...
231	7,231	1,875	...	...	...	...	...
.....	1,315	.....	...	...	...	...	...
439	21,341	362	...	...	...	...	...
15,955	2,68,071	37,841	19	...	19	19	...

STATEMENTS shewing the DEMAND, COLLECTION, and BALANCE

DISTRICTS.	OTHER SOURCES			
	SALT.		LAND CUSTOMS.	
	Arrears at the beginning of the Fusly.	Collections within the Fusly.	Arrears at the beginning of the Fusly.	Collections within the Fusly.
	37	38	39	40
	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam	...	...	...	...
2. Vizagapatam	...	...	...	...
3. Godavery	...	...	...	...
4. Kistna	...	...	...	...
5. Nellore	...	...	...	...
6. Cuddapah	...	...	...	...
7. Bellary	...	...	...	...
8. Kurnool	...	...	...	...
9. Madras	...	...	...	...
10. North Arcot	...	...	...	...
11. South Arcot	...	...	798	798
12. Tanjore	706	706	...	...
13. Trichinopoly	...	...	...	...
14. Madura	...	...	...	...
15. Tinnevely... ..	...	...	...	...
16. Coimbatore... ..	...	...	...	...
17. Salem... ..	...	...	...	...
18. South Canara	...	...	...	...
19. Malabar	...	...	...	...
Total... ..	706	706	798	798

OF ARREARS of all SOURCES OF REVENUE in Fusly 1274.—(Concluded.)

OF REVENUE.—(Concluded.)				
GRAND TOTAL				
Arrears at the beginning of the Fusly.	Collections within the Fusly.	Remission.	Total.	Balance at the close of the Fusly.
41	42	43	44	45
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
9,882	8,122	107	8,229	1,653
56,739	56,077	448	56,525	214
3,22,340	2,11,191	1,194	2,12,385	1,09,955
1,81,719	1,26,859	539	1,27,398	54,321
2,46,163	2,21,270	10,323	2,31,593	14,570
98,636	77,155	1,738	78,893	19,743
2,09,100	1,74,146	9,678	1,83,824	25,276
69,494	63,179	4,015	67,197	2,297
4,45,666	2,41,724	19,353	2,61,077	1,84,589
5,57,316	4,90,412	11,451	5,01,863	55,453
2,46,502	2,11,148	4,465	2,15,613	30,889
1,49,935	1,34,628	6,493	1,41,121	8,814
94,039	86,899	3,045	89,944	4,095
3,87,566	3,85,329	606	3,85,935	1,631
2,80,793	2,53,256	3,151	2,56,417	24,376
98,774	95,761	500	96,261	2,513
99,464	77,325	2,103	79,438	20,036
4,412	3,986	299	4,285	127
59,920	53,420	1,092	54,512	5,408
36,18,459	29,71,897	80,603	30,52,500	5,65,959

No. 19.—STATEMENT shewing the PARTICULARS of

DISTRICTS.	PERMANENTLY SETTLED.						NOT PERMANENTLY SET					
	Balance at the close of Fusly 1274.	Subsequent Collections and Remissions up to December 1865.	BALANCE.				Balance at the close of Fusly 1274.	Subsequent Collections and Remissions up to December 1865.	BAL.			
			Recoverable and Doubtful.	Irrecoverable, now proposed for Re- mission.	Total.	Recoverable and Doubtful.			Irrecoverable, now proposed for Re- mission.			
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	...	...	...	...	...	...	1,653	58	474	1,120	15 8	
2. Vizagapatam...	...	...	...	...	...	...	204	.....	132	72	4 8	
3. Godavery.....	1,073	...	...	1,073	3 10	1,073	1,06,248	10,125	71,828	24,294	8 11	
4. Kistna.....	...	...	...	...	...	...	53,328	1,525	26,018	25,784	15 0	
5. Nellore	549	549	...	...	...	...	11,641	3,432	1,279	6,930	6 10	
6. Cuddapah.....	...	...	...	...	...	...	17,595	1,781	13,321	2,493	2 4	
7. Bellary.....	...	...	...	...	...	...	24,836	5,685	5,798	13,352	8 7	
8. Kurnool... ..	...	...	...	...	...	...	1,990	208	265	1,516	12 5	
9. Madras.....	...	...	...	...	...	...	1,05,072	18,021	72,595	14,455	8 11	
10. North Arcot...	...	...	...	...	...	...	48,993	13,199	30,546	5,247	12 10	
11. South Arcot...	38	...	...	37	7 5	38	30,832	4,270	18,351	8,211	5 6	
12. Tanjore	...	...	...	...	...	...	8,410	2,055	2,908	3,446	15 6	
13. Trichinopoly.	...	...	...	...	...	...	3,867	776	2,099	992	0 3	
14. Madura.....	...	...	...	...	...	...	1,631	268	1,334	28	14 3	
15. Tinnevely ...	...	...	...	...	...	...	24,376	263	20,890	3,223	6 1	
16. Coimbatore...	...	...	...	...	...	...	2,170	841	844	485	2 4	
17. Salem... ..	5,245	...	5,196	48	13 4	5,245	12,916	1,979	6,127	4,809	14 8	
18. South Canara.	...	...	...	...	...	...	127	22	.....	105	12 2	
19. Malabar	...	...	...	...	...	...	4,296	1,941	907	1,448	0 10	
Total...	6,905	549	5,196	1,159	8 7	6,356	4,06,185	66,449	2,75,716	1,18,020	8 9	

TLED.	ABKARRY.						INCOME TAX.							
ANCE.	Balance at the close of Fusly 1274.	Subsequent Collections and Remissions up to December 1865.	BALANCE.				Balance at the close of Fusly 1274.	Subsequent Collections and Remissions up to December 1865.	BALANCE.					
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
RS.	RS.	RS.	RS.	RS.	A.	P.	RS.	RS.	RS.	RS.	RS.	A.	P.	RS.
1,595	.....	.....	...	...	...	...	...	.....	...	.....	...	...	...	.....
204	.....	.....	...	...	...	...	...	10	...	10	...	...	...	10
96,123	2,628	.....	...	2,628	4	8	2,629	5	5	.....	...	...	...	.....
51,803	550	275	275	...	...	...	275	443	289	154	...	...	...	154
8,269	992	992	...	...	...	...	...	1,387	103	1,279	...	...	...	1,279
15,814	.....	.....	...	...	...	...	...	2,148	127	1,944	76	8	0	2,021
19,151	.....	.....	...	...	...	...	...	441	30	.....	411	11	9	412
1,782	.....	.....	...	...	...	...	...	307	...	.....	307	8	6	307
87,051	56,107	51,260	4,847	...	...	...	4,847	23,410	723	21,995	692	3	10	22,687
35,794	.....	.....	...	...	...	...	...	6,460	3,766	2,694	...	...	...	2,694
26,562	.....	.....	...	...	...	...	...	19	...	.....	18	11	0	19
6,355	.....	.....	...	...	...	...	...	404	401	3	...	...	...	3
3,091	.....	.....	...	...	...	...	...	227	227	.....	...	...	...	.....
1,363	.....	.....	...	...	...	...	...	.....	...	.....	...	...	...	.....
24,113	.....	.....	...	...	...	...	...	.....	...	.....	...	...	...	.....
1,329	.....	.....	...	...	...	...	...	343	269	74	...	...	...	74
10,937	.....	.....	...	...	...	...	...	1,875	1,875	.....	...	...	...	.....
105	.....	.....	...	...	...	...	...	.....	...	.....	...	...	...	.....
2,355	750	.....	750	...	...	...	750	362	57	305	...	...	...	305
3,93,736	61,027	52,527	5,872	2,628	14	8	8,501	37,841	7,876	28,458	1,506	10	7	29,965

STATEMENT showing the PARTICULARS OF ARREARS OF ALL SOURCES OF REVENUE
for Fusly 1274.—(Concluded.)

DISTRICTS.	TOTAL.					
	Balance at the close of Fusly 1274.	Subsequent Collections and Remissions up to December 1865.	BALANCE.			Total.
			Recoverable and Doubtful.	Irrecoverable, now proposed for Remission.		
	22	23	24	25	26	
	Rupees.	Rupees.	Rupees.	Rs. A. P.	Rupees.	
1. Ganjam	1,653	58	474	1,120 15 8	1,595	
2. Vizagapatam	214	.....	142	72 4 8	214	
3. Godavery.....	1,09,955	10,130	71,828	27,996 11 5	99,825	
4. Kistna.....	54,321	2,089	23,447	23,784 15 0	52,232	
5. Nellore.....	14,569	5,081	2,558	6,930 6 10	9,483	
6. Cuddapah	19,743	1,908	15,265	2,569 10 4	17,835	
7. Bellary	25,277	5,714	5,799	13,764 4 4	19,563	
8. Kurnool	2,297	208	265	1,824 4 5	2,080	
9. Madras.....	1,84,589	70,004	99,437	15,147 12 9	1,14,585	
10. North Arcot	55,453	16,965	33,240	5,247 12 10	38,488	
11. South Arcot	30,889	4,270	18,352	8,267 7 11	26,619	
12. Tanjore	8,814	2,456	2,911	3,446 15 6	6,355	
13. Trichinopoly	4,095	1,004	2,099	992 0 3	3,091	
14. Madura	1,631	268	1,334	28 14 3	1,363	
15. Tinnevely	24,376	263	20,890	2,223 6 1	24,113	
16. Coimbatore	2,513	1,110	918	485 3 4	1,403	
17. Salem	20,036	3,854	11,323	4,858 12 0	16,182	
18. South Canara	127	22	.....	105 12 2	105	
19. Malabar	5,408	1,998	1,962	1,448 0 10	2,410	
Total...	5,65,959	1,27,401	3,15,242	1,23,315 10 7	4,38,558	

No. 20.—Abstract Statement shewing the Demand, Collection, and Balance of all Sources of Revenue, Current and Arrears, of the whole Presidency for Fusly 1274.

ITEMS.	DEMAND.			COLLECTION.			Total Col- lections in the last Fusly.	REMITTED WITHIN THE FUSLY.			Total Collec- tions and Remissions.
	Current.	Arrears.	Total.	Current.	Arrears.	Total.		Current.	Arrears.	Rupees.	
<i>Land Revenue.</i>											
Peishcush.....	51,21,664	5,40,626	56,62,290	46,25,702	5,31,797	51,57,499	51,18,378	75,539	1,924	52,34,962	
Ryotwar, &c.....	373,99,696	24,57,746	398,57,442	352,28,435	19,36,428	371,64,863	382,69,315	...	61,132	372,25,995	
Total...	425,21,360	29,98,372	455,19,732	398,54,137	24,68,225	423,22,362	423,87,693	75,539	63,056	424,60,937	
<i>Other Sources.</i>											
Forest Revenue.....	2,64,892	496	2,65,378	2,62,862	496	2,63,358	...	...	...	2,63,358	
Abkerry.....	40,83,387	3,12,156	43,95,543	37,41,116	2,49,555	39,90,671	40,51,801	48,833	1,574	40,41,078	
Income Tax.....	11,28,578	3,05,912	14,34,490	8,20,517	2,52,116	10,72,433	10,42,301	2,091	15,953	10,90,479	
Salt.....	99,17,221	706	99,17,927	99,12,896	706	99,13,602	94,78,138	...	...	99,13,602	
Sea Custom.....	18,07,776	...	18,07,776	18,07,776	...	18,07,776	20,33,007	...	...	18,07,776	
Land Custom.....	2,21,028	798	2,21,826	2,21,028	798	2,21,826	2,56,078	...	...	2,21,826	
Stamps.....	27,65,169	...	27,65,169	27,65,169	...	27,65,169	23,99,798	...	...	27,65,169	
Moturpha.....	...	19	...	...	...	...	4,001	...	19	...	
Grand Total...	627,09,401	36,18,459	663,27,860	593,85,301	29,71,896	623,57,197	626,72,507	1,26,463	80,604	625,64,264	
Stoppages made by the Ex- office Assessors as per Ac- countant General's Return.	4,09,994	...	4,09,994	4,09,994	...	4,09,994	4,05,530	...	...	4,09,994	
Grand Total...	631,19,395	36,18,459	667,37,854	597,95,295	29,71,896	627,67,191	630,78,437	1,26,463	80,604	629,74,258	

Abstract Statement showing the Demand, Collection, and Balance, &c.—(Continued).

ITEMS.	BALANCE AT THE CLOSE OF FUSLY.			BALANCE.			PARTICULARS FOR THE ARREARS.	
	Current.		Subsequent Collections and Remis- sions.	Arrears.		Total.	Recover- able and Doubtful.	Irrecover- able, now re- commended for Remis- sion.
	Rupees.	Rupees.		Rupees.	Rupees.			
<i>Land Revenue.</i>								
Peishchush	4,20,423	6,905	3,72,083	48,889	55,245	5,196	1,160	
Ryotwar, &c.	21,71,261	4,00,186	18,33,404	4,04,306	7,98,042	2,75,716	1,18,920	
Total	23,91,684	4,67,091	32,05,487	4,53,195	8,53,387	2,80,912	1,19,180	
<i>Other Sources.</i>								
Forest Revenue	2,020	...	2,020	...	...	...	2,628	
Abkary	2,93,438	61,037	3,54,465	19,540	8,500	5,872	1,507	
Income Tax	3,06,170	37,841	2,41,370	72,676	29,965	28,458	...	
Salt	4,325	...	4,325	...	...	...	...	
Sea Custom	...	...	...	...	...	...	...	
Land Custom	...	...	...	...	...	...	...	
Stamps	...	...	...	...	...	...	...	
Moturpha	...	...	...	...	...	...	...	
Grand Total	31,97,637	5,65,959	37,63,596	5,45,411	4,38,557	9,83,968	1,23,315	
Stoppages made by the Ex-officio Assessors, as per Accountant Gene- ral's return.	...	...	...	...	...	...	...	
Grand Total	31,97,637	5,65,959	37,63,596	5,45,411	4,38,557	9,83,968	1,23,315	

No. 21.—STATEMENT shewing the extent to which CONSERVATIVE PROCESS was employed in the COLLECTION OF THE REVENUE in FUSLY 1274.

DISTRICTS.	PROCESS ISSUED.			ESTIMATED VALUE OF PRO- PERTY ATTACHED.			PROPERTY SOLD.					
	Number of Villages.	Number of Ryots.	Amount of arrears.	Land.	Personal Property.	Total.	Land.		Personal property.		Total.	
							Estimated value.	Value actually sold.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.
1	2	3	4	5	6	7	8	9	10	11	12	13
				Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam	4	4	29	26	3	29	26	88	3	3	29	91
2. Vizagapatam	24	154	951	...	494	494	...	...	494	268	494	268
3. Godavery	172	1,513	24,793	8,250	13,276	21,526	2,518	2,558	3,306	4,042	5,324	6,000
4. Kistna	94	90	2,641	151	1,756	1,907	...	...	124	129	124	129
5. Nellore	117	617	5,386	1,214	483	1,697	574	439	88	109	662	548
6. Cuddapah	3	3	60	...	63	63	...	...	63	56	63	56
7. Bellary	32	68	1,560	16	1,447	1,463	13	13	111	111	124	124
8. Kurnool	88	803	2,227	2,152	75	2,227	1,478	433	75	75	1,553	508
9. Madras	1,283	15,015	1,53,752	65,200	87,846	1,53,046	9,310	10,038	2,804	2,826	12,114	12,864
10. North Arcot	493	4,351	26,812	2,868	2,576	5,444	180	157	616	777	796	934
11. South Arcot	360	2,577	15,761	4,459	8,707	13,166	2,309	2,283	331	527	2,640	2,810
12. Tanjore	314	773	26,527	7,040	18,359	25,399	1,360	2,041	1,290	1,610	2,650	3,651
13. Trichinopoly	104	534	8,107	88	...	88	83	8	...	...	83	8
14. Madura	8	23	243	204	...	204	292	547	...	...	292	547
15. Tinnevely	15	27	911	619	...	798	619	767	109	149	728	916
16. Coimbatore	9	11	104	21	...	21	21	21	...	...	21	21
17. Salem	464	744	7,742	1,328	2,909	4,787	197	712	131	492	338	904
18. South Canara	11	11	841	...	599	599	...	...	599	881	599	881
19. Malabar	...	...	...	...	...	...	...	...	...	...	...	...
Total	3,540	27,318	2,78,447	94,136	1,38,702	2,82,838	18,360	20,126	10,144	11,755	22,124	31,880

No. 22.—STATEMENT showing the COLLECTIONS and CHARGES for Fusly 1274.

DISTRICTS.	RECEIPTS.	CHARGES					
		Amount consist- ing of Collector's Salary and Sta- blishment Salar- y and &c.	Percentage.	Amount of extra Charges.	Percentage.	Total.	Percentage.
1	2	3	4	5	6	7	8
	Rupees.	Rupees.		Rupees.		Rupees.	
1. Ganjam.....	27,19,243	1,22,113	4.49	73,403	2.70	1,95,516	7.19
2. Vizagapatam...	18,96,811	1,54,077	8.12	41,434	2.18	1,95,511	10.30
3. Godavery.....	43,00,783	1,68,236	3.91	53,358	1.24	2,21,594	5.15
4. Kistna.....	39,28,734	1,72,687	4.39	37,295	0.95	2,09,982	5.34
5. Nellore.....	36,64,893	2,28,999	6.25	83,201	2.27	3,12,200	8.52
6. Cuddapah.....	22,83,802	1,60,453	7.03	27,319	1.19	1,87,772	8.22
7. Bellary.....	32,10,055	2,38,603	7.43	13,288	0.41	2,51,891	7.84
8. Kurnool.....	18,65,023	1,36,249	7.30	23,849	1.28	1,60,098	8.58
9. Madras.....	60,72,842	3,09,058	5.08	4,09,723	6.75	7,18,781	11.83
10. North Arcot...	27,84,272	1,73,915	6.24	23,234	.83	1,97,149	7.08
11. South Arcot...	39,24,504	1,91,446	4.8	1,41,598	3.6	3,33,044	8.4
12. Tanjore.....	63,18,725	4,26,688	6.75	1,80,195	2.85	6,06,883	9.60
13. Trichinopoly...	15,20,151	1,46,602	9.64	1,63,255	6.79	2,49,857	16.43
14. Madura.....	34,21,732	1,88,577	5.51	66,449	1.95	2,55,026	7.46
15. Tinnevely.....	35,55,818	1,85,703	5.22	1,57,467	4.43	3,43,170	9.65
16. Coimbatore.....	27,65,737	1,65,855	5.99	1,25,617	4.54	2,91,472	10.53
17. Salem.....	25,09,425	1,95,596	7.79	15,535	0.62	2,11,131	8.41
18. South Canara....	21,92,447	1,33,506	6.08	2,44,065	11.14	3,77,571	17.22
19. Malabar.....	34,22,201	4,71,641	13.78	1,97,917	5.78	6,69,558	19.56
Total...	6,23,57,198	39,70,004	6.37	20,18,202	3.24	59,88,206	9.61
Fusly 1273...	6,26,72,909	37,21,597	5.93	17,72,836	2.84	54,94,433	8.77
Increase...	3,15,711	2,48,407	0.44	2,45,366	0.40	4,93,773	0.84

Stoppages made by
Ex-officio Assessors
as per Accountant
General's Return...

4,09,994

627,67,192

No. 23.—STATEMENT showing the ACTUAL REVENUE and the CHARGES incurred in Fusly 1274.

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.....	27,29,045	9,882	27,38,927	27,11,121	8,122	27,19,243
2. Vizagapatam.....	19,25,898	56,739	19,82,635	18,40,734	56,077	18,96,811
3. Godavery.....	45,13,340	3,22,340	48,35,680	40,59,592	2,11,191	43,00,783
4. Kistna.....	40,59,988	1,81,719	42,41,707	38,01,875	1,26,859	39,28,734
5. Nellore.....	36,78,516	2,46,163	39,24,679	34,43,623	2,21,270	36,64,893
6. Cuddapah.....	23,19,551	98,636	24,18,187	22,06,647	77,155	22,83,802
7. Bellary.....	32,63,728	2,09,100	34,72,828	30,35,909	1,74,146	32,10,055
8. Kurnool.....	18,39,723	69,494	19,09,217	18,01,844	63,179	18,65,023
9. Madras.....	62,10,601	4,45,666	66,56,267	58,31,118	2,41,724	60,72,842
10. North Arcot.....	28,10,462	5,57,316	33,67,778	22,93,860	4,90,412	27,84,272
11. South Arcot.....	38,31,079	2,46,502	40,77,581	37,13,356	2,11,148	39,24,504
12. Tanjore.....	62,87,429	1,49,935	64,37,364	61,84,097	1,84,628	63,18,725
13. Trichinopoly.....	15,29,810	94,039	16,23,849	14,33,252	86,899	15,20,151
14. Madura.....	32,24,260	3,87,566	36,11,826	30,36,403	3,85,529	34,21,732
15. Tinnevely.....	35,30,912	2,80,793	38,11,705	33,02,552	2,53,266	35,55,818
16. Coimbatore.....	28,05,249	98,774	29,04,123	26,69,976	95,761	27,65,737
17. Salem.....	25,25,748	99,464	26,25,212	24,32,100	77,325	25,09,425
18. South Canara.....	21,92,474	4,412	21,96,886	21,88,461	3,986	21,92,447
19. Malabar.....	34,31,490	59,920	34,91,410	33,63,781	53,420	34,22,201
Total...	6,27,09,401	36,18,459	663,27,860	593,35,301	29,71,897	623,07,198
Stoppages made by the Ex-officio Assessors as per Ac- countant General's return.....				4,09,994	.....	4,09,994
Grand Total...				597,95,295	29,71,897	627,67,192

STATEMENT shewing the ACTUAL REVENUE and the CHARGES incurred in Fusly 1274.—(Concluded).

DISTRICTS.	Remissions.	BALANCE REMAINING.			CHARGES.	
		Current.	Arrears.	Total.	Amount.	Per centage on Col. 7.
	8	9	10	11	12	13
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	107	17,924	1,653	19,577	1,95,516	7.19
2. Vizagapatam.....	448	85,162	214	85,376	1,95,511	10.30
3. Godavery.....	1,194	4,23,748	1,09,955	5,33,703	2,21,594	5.15
4. Kistna.....	1,24,911	1,33,741	54,321	1,88,062	2,09,982	5.34
5. Nellore.....	10,323	2,34,893	14,570	2,49,463	3,12,200	5.52
6. Cuddapah.....	1,733	1,12,904	19,743	1,32,647	1,87,772	8.22
7. Bellary.....	9,678	2,27,819	25,276	2,53,095	2,51,891	7.84
8. Kurnool.....	4,018	37,879	2,297	40,176	1,60,098	8.58
9. Madras.....	19,353	3,79,483	1,84,589	5,64,072	7,18,781	11.08
10. North Arcot.....	11,451	5,16,602	55,453	5,72,055	1,97,149	7.08
11. South Arcot.....	4,465	1,17,723	30,889	1,48,612	3,33,044	8.48
12. Tanjore.....	6,493	1,03,332	8,314	1,12,146	6,06,883	9.60
13. Trichinopoly.....	3,045	96,558	4,095	1,00,653	2,49,857	16.43
14. Madura.....	1,058	1,87,405	1,631	1,89,036	2,55,026	7.46
15. Tinnevely.....	3,336	2,28,175	24,376	2,52,551	3,43,170	9.65
16. Coimbatore.....	1,838	1,33,985	2,513	1,36,498	2,91,472	10.53
17. Salem.....	2,103	93,646	20,036	1,13,682	2,11,131	8.41
18. South Canara.....	365	3,947	127	4,074	3,77,571	17.22
19. Malabar.....	1,092	62,709	5,408	68,117	6,69,558	19.56
Total...	2,07,066	31,97,637	5,65,960	37,63,597	59,88,206	9.6

No. 24.—STATEMENT shewing the REVENUE COLLECTIONS AND CHARGES in the MADRAS PRESIDENCY, from Fusly 1253 to 1274.

FUSLY.	REVENUE DEMAND IN ALL ITEMS.				Arrears remitted.	BALANCE REMAINING.				CHARGES.		
	Current.	Arrears.	Total.	Rupees.		Current.	Arrears.	Total.	Amount.	Percentage on Column 7.	Rupees.	Rupees.
	1	2	3	4	5	6	7	8	9	10	11	12
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1253	4,77,01,393	1,66,63,265	6,43,64,658	4,37,72,656	24,03,226	4,61,79,912	10,46,965	39,72,667	1,32,13,134	1,71,85,801	65,92,351	12.49
1254	4,35,07,876	1,71,38,142	6,06,46,018	4,23,31,291	23,95,259	4,47,26,550	7,00,554	26,26,285	1,40,42,029	1,66,68,414	57,35,428	12.67
1255	4,52,57,341	1,67,30,899	6,19,88,240	4,29,72,815	21,36,556	4,51,09,373	13,59,844	23,84,523	1,32,34,200	1,55,18,833	53,59,030	13.50
1256	4,68,69,110	1,56,70,333	6,25,39,443	4,52,41,267	21,58,458	4,74,00,845	3,96,612	14,67,823	1,36,65,213	1,45,23,036	55,00,531	11.53
1257	4,76,65,982	1,45,65,338	6,22,31,320	4,50,40,603	20,23,760	4,70,64,369	8,85,532	16,73,373	1,16,53,046	1,32,78,419	57,16,994	11.89
1258	4,65,51,477	1,32,57,113	5,98,08,590	4,43,89,762	19,24,434	4,63,14,196	1,80,463	21,69,715	1,15,72,161	1,37,33,871	58,93,432	12.40
1259	4,56,74,366	1,40,43,433	5,97,17,799	4,35,53,187	20,16,060	4,55,69,247	79,22,431	21,21,061	41,10,352	62,22,033	67,30,214	12.62
1260	4,67,79,703	59,48,016	5,27,27,719	4,44,44,941	17,56,912	4,62,00,653	71,119	23,25,362	41,20,585	64,55,947	55,06,309	11.91
1261	4,77,11,000	65,27,221	5,42,38,221	4,56,70,763	21,27,973	4,78,07,736	4,45,425	20,31,237	60,63,724	59,34,961	56,54,437	11.91
1262	4,89,11,190	61,67,946	5,50,79,136	4,56,32,326	19,44,212	4,75,76,538	5,13,155	25,78,664	37,16,578	62,69,242	54,32,098	11.43
1263	4,47,33,746	63,23,489	5,10,57,235	4,18,63,887	20,34,293	4,38,98,180	3,80,179	28,74,539	39,09,017	67,83,976	55,11,298	13.24
1264	4,60,00,342	67,24,303	5,27,24,645	4,18,10,343	20,22,637	4,39,02,980	31,52,426	45,50,459	14,89,242	60,49,741	54,41,520	12.31
1265	4,53,92,773	63,47,408	5,17,40,183	4,35,41,035	43,17,403	4,78,58,531	6,37,900	48,51,677	12,72,745	62,24,422	54,51,030	11.39
1266	5,00,13,338	62,27,803	5,62,41,141	4,56,51,628	44,71,859	5,01,23,687	3,64,661	48,61,563	14,11,318	57,73,878	53,24,922	10.62
1267	4,05,55,558	58,52,802	5,64,08,360	4,56,47,440	42,68,267	4,99,15,707	2,25,003	49,08,148	13,38,932	62,47,080	59,15,754	12.01
1268	5,36,42,538	62,40,320	5,98,82,858	4,96,11,360	40,88,885	5,37,00,845	3,70,263	40,30,573	17,72,172	58,02,750	57,67,676	10.74
1269	5,23,98,079	58,01,893	5,81,99,972	5,36,99,117	39,15,016	5,76,14,133	17,01,304	39,93,933	10,85,412	37,84,344	37,43,463	10.32
1270	5,50,30,404	37,65,997	5,87,96,401	5,48,60,633	29,93,347	5,78,53,980	5,62,630	31,60,771	6,20,020	37,80,791	71,05,252	12.3
1271	6,11,20,595	37,73,709	6,48,94,304	5,71,27,052	30,28,240	6,01,55,292	67,614	32,93,913	6,77,755	46,71,668	56,94,320	9.47
1272	6,10,32,572	42,14,470	6,52,47,042	5,77,53,266	33,27,939	6,10,80,275	4,00,406	33,73,776	4,56,588	37,60,364	66,82,490	10.94
1273	5,27,32,569	37,49,272	5,64,81,841	5,05,67,925	31,04,987	6,26,72,913	1,89,836	31,62,344	4,56,667	26,10,010	64,94,423	8.77
1274	5,27,09,401	36,13,459	5,63,22,860	5,23,53,201	29,71,507	6,23,24,708	2,01,966	31,97,637	5,65,940	27,62,597	59,88,206	9.61

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No. 25.—STATEMENT showing the AMOUNT REALIZED by the REDEMPTION of LAND TAX, &c., in Fusly 1274.

	Sale of lands in freehold for building purposes 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 enfranchized on payment of Quit-rent.	Sale of Waste Lands under the New Rules promulgated by Government, under date 5th March 1863.	Sale of Lands on the Hills, Neigherry, and Shevaroy, and in the Wynad, subject to an Annual Assessment.	Sales of Proprietary Rights in the escheats of Malabar.	Sale of Houses or other real property which did or might yield Revenue.	Total.
	2	3	4	5	6	7	8	9
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Vizagapatam	...	...	930	12,185	...	...	...	12,185
2. Godavery	...	128	15	830	...	...	...	1,730
3. Kistna	56	...	...	1,180	1,537	...	...	2,860
4. Nellore	...	...	...	20	...	...	...	76
5. Cuddapah	...	...	5	...	...	...	...	5
6. Bellary	...	3	5	...	...	...	...	...
7. Kurnool	135	625	...	...	...	...	1,938	1,946
8. Madras	388	2,498	...	...	...	...	...	760
9. North Arcot	...	45	...	...	...	...	...	2,886
10. South Arcot	...	...	...	...	...	...	...	45
11. Tenjore	...	...	...	...	...	...	...	...
12. Trichinopoly	...	...	...	177	...	...	...	...
13. Madura	...	...	...	...	...	...	...	...
14. Tinnevely	235	...	...	...	1,179	...	...	1,414
15. Coimbatore	...	275	180	801	...	...	2	758
16. Salem	...	...	...	7,845	...	...	...	7,845
17. South Canara	...	...	...	3,209	...	...	...	3,17,233
18. Malabar	...	...	...	...	1,837	3,12,187	...	...
Total...	814	3,574	1,135	25,717	4,553	3,12,187	1,940	3,49,920

(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 1274, and to submit the usual Annual Statements as per accompanying list.

No. I.—Settlement Statement.

2. The Gumsur Taluk and the Moherry and Purshottapore Kundoms of the Berhampore Taluk were settled by myself at Russelcondah and Berhampore, and the Itchapore Kundum by my Senior Assistant at Itchapore, and the Settlement of the Sub-division was conducted by the Acting Principal Assistant Collector at Chicacole.

No. II.—Variations in the number and tenure of villages.

3. The causes of variations in the number and tenure of villages in the Government Taluks, during Fusly under review, are detailed below. The increase in the total number of villages is the result of two Khond hamlets below the Ghauts of the Gumsur Maliahs having for the first time been brought to assessment.

Villages.	Number in. Fusly 1273.	Number in Fusly 1274.
Ryotwar	849	861
Joint rents	550	551
Annual rents	1	1
Rents for more than one year	16	7
	1,416	1,420
Inam villages	222	222
Fishery villages	33	33
Depopulated villages in which there is no Jeroyati cultivation	23	21
Total	1,691	1,696

Ryotwar.

4. To 849 villages under this head in Fasli 1273, fourteen have been newly added viz, two from "Joint Rent," ten from "Rents for more than one year," and two from "Depopulated villages;" the only Inams which were under cultivation in them having reverted to Jeroyati, owing to the death of the two Samastanam paiks. Two villages have, however, been transferred to the head "Rents for more than one year," the Ryots having refused to pay the proper amount of dist, thus showing an increase of twelve villages under this head.

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Joint Rent.

5. The number of villages under this head in Fusly 1273 was 550, to which four have been added, two from "Rents for more than one year," and the remaining two were brought to account for the first time, being Khond hamlets situated below the Ghauts of the Gumsur Maliahs which hitherto paid no cist. Three villages have, however, been transferred from this to other heads, viz., two to Ryotwar and one to "Rents for more than one year," the Ryots of which not having agreed to pay the reasonable cist which was fixed in reference to the excess discovered in its extent, thus showing an increase of one village as compared with the number under this head during Fusly 1273.

Rents for more than one year.

6. There were sixteen villages under this head in the preceding Fusly. Of these, ten have reverted to "Ryotwar," and two to "Joint rents," three have, however, been added to this head, two from "Ryotwar," and one from "Joint rents," the Ryots of these villages not having consented to pay the increased cist which was fixed in reference to the excess discovered in the extent of their holdings, thus showing a decrease of nine villages below the number which was under this head during Fusly 1273.

7. In the number of villages under the head of "Annual rent," "Inam," and "Fishery" there is no fluctuation.

Depopulated villages in which there is no Jeroyati cultivation.

8. Of the twenty-three villages which were under this head during Fusly 1273, two have been transferred to "Ryotwar," the paiks who were cultivating them having died, and the lands having been taken under Jeroyati.

9. In 27,512 puttahs no alterations were made, 4,625 puttahs were altered in consequence of changes in the Ryot's holdings, &c., 1,098 fresh puttahs were granted for holdings in villages newly brought under "Ryotwar," and for newly cultivated lands to persons who hitherto held no puttahs, and for excesses discovered in certain Inams.

10. In the Miscellaneous Circular, No. XCIV, Board No. 5,631 of the 31st August last, the Board direct the issue of separate Puttahs for all those items of a Miscellaneous nature which are at present included in the Land Revenue puttahs given to Ryots; but I beg to state, that in this District, items of a Miscellaneous nature (with the exception of fees of the village servants) are never included in the Ryots' puttahs, and I have not, therefore, given fresh puttahs for those items during the year under notice, because if I had done so, most of them would have again to be cancelled next year, as soon as the result of the Inam inquiry is known, and the distribution of title deeds completed; for a large number of Sundry Inams, which are now enjoyed under Inam tenure, are not supported either by document, or by the entries in the old accounts, (such as Register of Inams and the accounts of Fusly 1226,) and others again contain a much larger extent than is down in such accounts. All these will of course be resumed and assessed with Jeroyati cist on the distribution of Title Deeds. I, therefore, propose giving fresh puttahs for all the items of a Miscellaneous nature (though they are not at present included in the Land Revenue puttahs) on the completion of the distribution of Title Deeds. As yet only the Register and Title Deeds of Inams of the Berhampore Taluk have been received, which will be distributed on the receipt of a reply to a reference made to the Inam Commissioner.

No. III :—Season and Sanitary state of the District.

11. The fall of rain was both scanty and partial, inasmuch as in several places want of water, even for drinking purposes, was felt; but the unusually heavy fall of rain in February and particularly in March afforded relief to a certain extent. The rains failed in several places when they were most required. As was to be expected in such a season, there was a failure of wet crops, except in those portions of the District where there are permanent sources of irrigation, such as river-channels, hill streams, or tanks fed by them. The dry crops were, however, good

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throughout the District, which enabled the Ryots to pay up their cists. In Gumsoor there was a thunder storm in which three lives were lost.

Rain-fall from April 1864 to March 1865.

Months.		Inches.	Cents.	Inches.	Cents.
April	1864.	...	27½	...	...
May	"	1	95	...	...
June	"	3	97½	...	...
July	"	5	82½	...	...
August	"	4	87½	...	...
September	"	7	45	24	35
October	"	3	20	...	...
November	"	2	45	...	...
December	"	...	17½	...	...
January	1865.	...	...	...	...
February	"	1	77½	...	...
March	"	2	17½	9	77½
Total...		...	...	34	12½

12. During the Fusly under review both cholera and small-pox prevailed. There were 810 cases of cholera, of which no less than 1,508 were fatal, and 601 cases of small-pox, of which proved fatal; 631 head of cattle are said to have died. The above results are confined only to Government Taluks, and the estates under management.

No. IV :—Prices of Grain.

13. The prices of all sorts of staple produce, which have been steadily increasing for the last twelve years, rose unprecedentedly high during the Fusly under review as compared with those of Fusly 1273 (as shown in the subjoined Statement.) The cause of which is attributable to the failure of harvest.

Articles.	PRICE IN MADRAS GARCE.	
	Fusly 1273.	Fusly 1274.
Rice, first sort...	226	299
Do, second do...	206	278
Paddy, first do...	87	116
Do., second do...	82	110
Jonnala	127	178
Gantalú	94	140
Raggy	104	141
Arikaloo	92	119
Horse-grass	114	136
Menoomooloo	219	221
Wheat	248	370
Sea Salt	244	240

14. There is a decrease in the exportation of staple produce, with the exception of Gingelly oil seed during the year under notice as compared with Fusly 1273 as tabulated in the subjoined Statement.

Articles.	QUANTITY EXPORTED.	
	In Fusly 1273.	In Fusly 1274.
	Maunds.	Maunds.
Paddy	21,929	12,265
Rice, raw	7,89,920	2,71,011
Rice, boiled	3,26,075	2,68,064
Gingelly oil seed	57,607	1,27,848
Sugar	1,55,674	63,601

Ryot's holdings—Statement No. 3.

15. From Enclosure

it will be seen that the cist of lands given up or transferred from one Ryot to another, &c., amounts to Rupees 15,137, and that of lands taken up by Ryots, &c., amounts to Rupees 23,256 as detailed below:—

Particulars of lands given up, &c.

	RS.
1. Transfers from one Ryot to another...	8,385
2. Abandonment of Cowle lands	1,563
3. Transfers from one head to another...	2,913
4. Do. do. village to another	3
5. Lands incorporated with the Jail compound at Berhampore, or washed away by rivers and taken up for roads	476
6. Decrease in the extent of holdings, &c	1,797
Total...	15,137

Particulars of lands taken up, &c.

1. Transfers from one Ryot to another...	8,385
2. Waste lands taken up on progressive Cowle...	2,675
3. Do. brought under cultivation	3,158
4. Cist fixed on resumed Inams	220
5. Transfers from one head to another	411
6. Do. do. village to another	4
7. Excess discovered in the extent of certain holdings, &c.	1,949
8. Increased offers	1,389
9. Transfers to Ryotwar from other tenures	5,650
10. Cist of two depopulated villages which were newly brought to Jeroyati	15
Total...	23,256

Statement No. 6.

16. During the year under review, 1,865 acres of land, subject to a cist of Rupees 2,675, were taken on progressive Cowle, against 2,796 acres, with a cist of Rupees 3,584 in the preceding year, 935-31-2 acres of land, bearing a cist of Rupees 1,562-14-1, have, however, been abandoned under the following causes.

17. 348½ acres of land, subject to a cist of Rupees 534, which were given in Fusly 1269 on progressive Cowles of twenty and eight years respectively were abandoned in the same year, owing to the inability of the parties; but they were not then struck off the accounts through an

oversight, and it was not discovered until the Fusly under review, because no portion of the cist was claimable during the first five years of the Cowle. In Fusly 1272, acres 384, subject to a cist of Rupees 763, were given on Cowle; but in a boundary dispute which was brought by the Chigaty Zemindar, it was decided that this piece of land belonged to the Chigaty estate, and not to the late Mohery Taluk. A deficit of 105½ acres of land, subject to a cist of Rupees 105-1-7, was discovered on measurement in the land which was given to one Mr. Burgess in Fusly 1273, on eighty years cowle. 87-37-2 acres of land, subject to a cist of Rupees 151-6-6, which were granted on Cowles, were struck off the accounts owing to the inability of the two Cowle holders to fulfil the terms of their Cowles, and to other causes.

No. VI:—Actual Cultivation,

18. From the Statement shown below of actual cultivation, it will be found that there is an increase of 1,183 acres, bearing a cist of Rupees 887 in the actual cultivation, as compared with the results of the preceding year.

Items.	Acres.	Cist.
Dry	1,00,897	1,24,980
Wet	1,71,338	4,90,023
Garden	2,569	8,025
Total...	2,74,804	6,23,028

No. VII:—Waste charged and remitted,

19. 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 7,561 was charged on waste kept for pasturage.

No. VIII:—Remission—Statement No. 4.

20. A remission of Rupees 2,283-8-9 was granted for the lands taken on Cowle during the year under report, while those for the same year, granted in the past and preceding Fuslis for lands given in those years, amount to Rupees 11,209-11-11, thus making a total of Rupees 13,493-4-8, to which, however, a sum of Rupees 67-10-4 should be added, being remissions for lands covered with sand in certain villages of the Gumsur Taluk during the floods of October 1862 as detailed in paragraph 17 of the Settlement Report for Fusly 1273.

No. IX:—Particulars of Sundry items,

21. These items have been transferred to Statement No. 9 under the Orders of the Board, dated the 31st August 1864, No. XCIV., Board No. 5,631.

Statement No. 5.

22. It will be found from this Statement that no remission was granted on account of withered crops during the year under notice.

No. X:—Special produce—Statement No. 7.

23. The increase in the extent and cist of land cultivated with sugar-cane and cotton is referrible chiefly to the receipt of accounts from most of the Zemindars, some of whom failed to send them in Fusly 1273, though there is a decrease in the extent cultivated with sugar-cane in the Government Taluks, which is owing to the abandonment of cane cultivation by some of the Ryots in Berhampore Taluk for want of water.

24. The increase in the cultivation of Indigo is owing to its extension to one of the proprietary estates during the year under notice.

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No. XI.—Land Revenue—Statement No. 10.

25. The subjoined Statement shows the general results of Land Revenue Settlement compared with Fusly 1273.

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.	Centage.
	RS.	RS.	RS.	RS.	
Permanently settled	4,32,076	4,32,076	..	...	...
Not permanently settled, Shrotriem Jodighi, &c.	12,927	12,927	...	...	...
Rents for more than one year... ..	7,869	...	...	7,869	...
Annual rents... ..	78	...	...	78	...
Ryotwar	6,28,611	6,19,441	...	9,170	...
Total... ..	6,49,485	6,32,368	...	17,117	...
Miscellaneous... ..	14,199	34,078	19,879	...	...
Total Land Revenue... ..	10,95,760	10,93,522	19,879	17,117	...
Forest Revenue... ..	1,410	3,666	2,256	...	...

26. The total decrease in the "Rents for more than one year" and the "Annual rents" is the result of the transfer of these items to "Miscellaneous" under the Orders of the Board of Revenue, dated the 31st August 1864, No. XCIV, Board No. 5,631.

27. The net decrease in the "Ryotwar" is chiefly owing to the transfer from this to "Miscellaneous" Of "Ryotwar sundry items" under the Orders above quoted.

28. The increase in the Miscellaneous is chiefly referrible to the causes given in the preceding two paragraphs.

29. The cause of increase in "Forest Revenue" is given in paragraph 49 of this Report.

No. XII.—Sundry Sources of Revenue, Abkarry, to the keen competition during the time of sale of the farm by public auction, and the same under "Miscellaneous" to the granting of licenses for the distillation of rum, and for the sale of European liquors under the Madras Act 111. of 1864.

Salt.	
Fusly.	Maunds
1273	19,43,899
1274	7,14,317
Decrease...	3,29,575

Fusly.	Maunds
1273	3,91,613
1274	6,37,915
Increase...	2,46,302

compared with the results of the former Fuslies.

Fusly.	Maunds.
1273	4,57,919
1274	6,18,698
Increase...	1,60,779

quantity owing to the unseasonable rains. The quantity on hand at the close of the Fusly is hardly sufficient to meet the demand of the current Fusly, which is owing to the successive failure of crops for the last three Fuslies.

Fusly.	Maunds.	Rupces.
1273	8,71,180	12,72,751
1274	9,44,170	13,81,065
Increase...	72,990	1,08,311

commodity within the limits of the District.

Fusly.	Maunds.
1273	23,320
1274	23,904
Increase...	584

31. The decrease in the balance of salt is chiefly the result of the balance at the commencement of the Fusly under review, being smaller than that at the beginning of Fusly 1273.

32. The increase in the storage (which includes also the quantity gained by measurement, &c.) is mainly owing to the quantity manufactured during the Fusly being greater than that of Fusly 1273, though it is small

33. The increase in the manufacture, as compared with the results of Fusly 1273, is referrible to the cause given in the preceding paragraph; but the manufacture during the year under review greatly falls short of the expected

34. The steady increase in the sales is the result of improvement in the quantity of salt and of the facilities afforded to traders. The decrease in the Home sales is only nominal, as the inland traders dispose of a portion of their

35. The increase in wastage, which includes also thirty-one maunds of very inferior quality of salt (thrown away), is chiefly due to the large amount of retail sales of salt effected both as Ganjam and the late Munsurcottah Cotaurs,

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which was stored by measurement in Fusly 1272, and which is very light compared with the salt of other Cotaurs.

Sea Customs.

36. The increase under this head is due to the levy of enhanced rates of duty on paddy, and grains, as well as the imposition of duty on the exportation of sugar, under Act XVII of 1865, (which has, however, since been repealed) and the decrease under Miscellaneous calls for no remark.

Stamps.

37. The increase is chiefly due to the better observance of the provisions of Act X. of 1862, and the decrease in "Miscellaneous" is owing to the smaller amount having been collected on account of penalties.

Income Tax.

38. The trifling variations under this head calls for no remark.

No. XIII.—Abstract of Land and Sundry Sources of Revenue, Statement No. 2.

39. Subjoined is an Abstract showing the revenue derived both from Land and Sundry

Sources, compared with the results of the preceding year:—

ITEMS.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
<i>Land Revenue.</i>				
Permanently settled	4,32,582	4,32,150	...	432
Not permanently settled	6,50,328	6,30,512	...	19,816
Miscellaneous	14,003	34,144	20,141	...
Total Land Revenue...	10,96,913	10,96,806	20,141	20,348
Forest Revenue... ..	1,410	3,666	2,256	...
<i>Sundry Sources of Revenue.</i>				
Abkarry	94,331	92,259	...	2,072
Miscellaneous	1	90	89	...
Total...	94,332	92,349	89	2,072
Salt	12,72,781	13,81,065	1,08,314	...
Miscellaneous	544	319	...	225
Total...	12,73,295	13,81,384	1,08,314	225
Sea Customs	42,804	48,845	6,041	...
Miscellaneous	15	2	...	13
Total...	42,819	48,847	6,041	13
Stamps	56,766	66,797	1,031	...
Miscellaneous	1,617	1,180	...	437
Total...	58,383	67,977	1,031	437
Total Sundry Sources...	14,68,833	15,90,557	24,475	2,747
Total...	25,67,156	26,91,029	1,46,872	22,995
Income Tax... ..	28,374	28,215	...	159
Miscellaneous	21	...	...	21
Total...	28,395	28,215	...	180
Grand Total...	25,95,547	27,19,244	1,46,872	23,175

40. The decrease in "Permanently settled" is because there was a comparatively smaller amount of arrears outstanding at the beginning of the Fusly under review than at that of Fusly 1273.

41. The decrease in "Not Permanently settled" is partly referrible to the above cause, and partly to the reasons assigned in paragraphs 26 and 27 of the Report.

42. For the increase in "Miscellaneous" and "Forest Revenue" vide paragraphs 28 and 29 of the Report.

43. The decrease in Abkarry is referrible to the slowness of collections in reference to the unfavorable nature of the season.

44. The causes of increase under the heads of Salt, Sea Customs, Stamps, and Income Tax have already been explained in paragraphs 34, 36, 37 and 38 of the Report.

No. XIV.—Sevoy Jumma, Miscellaneous.—Statement No. 9. 45. The decrease in the 1st and 2nd, 9th, 12th, 18th, 21st, 23rd and 24th, the 29th, 31th and 35th items arise from the following causes, viz. :—

1st.—Decreased offer owing to the unfavorable nature of the season.

2nd.—Transfer of nine villages to "Ryotwar" and "Joint-rent."

3rd.—Transfer from Deposits to this head during Fusly 1273 of a large amount derived from the sale of the several years' produce of certain Inams in Polaky estate.

4th.—The forfeiture during Fusly 1273 of the deposit made by the renter for non-fulfilment of the terms of rent bond.

5th. Smaller extent of land having been brought under cultivation subsequent to the close of Jumma-bundy.

6th. The owner of a certain Inam village, which has other sources of irrigation, having declined availing the water of the Boary reservoir, and to the discovery from actual inquiry of a smaller extent of Inam lands which was irrigated by the above Reservoir than was entered in the accounts originally rendered by the Curnums.

7th. Resumption of certain unauthorized Inams, as well as those of two deceased Samastanum paiks, and of certain deceased village Naidos, because there are more than one Naidoo in these villages to perform the duties of Naidoo.

8th. Heavy fines levied during Fusly 1273 for not executing small repairs to tanks, &c., and for disobedience of orders by certain villages in the Kimed Estate in the erection of boundary pillars.

9th. Small offers obtained for Cheyroots, and

10th. A small quantity of Durbah grass grown in a swamp of the Berhampore Taluk owing to failure of rains.

46. The increase in the 19th, 27th and 32nd items arises from the following causes, viz. :—

1st. Discovery of a larger amount of concealed cultivation.

2nd. A larger amount of savings effected in the Kimed Estate by reduction of the Public Works expenditure of the Kimed Estate during Fusly 1273, on which the commission is charged during the Fusly under notice.

3rd. Adjustment of the value of papers supplied to the Taluk Officers from the Huzur, and of the Saderwarid expenditure for March having been twice passed, (once in the Saderwarid bill, and at another time in the Contingent bill,) in the latter of which the Saderwarid was included under instructions from the Civil Paymaster subsequent to the despatch of the Saderwarid bill.

47. The 26th, 28th and 33rd items call for no remark.

48. The excess in the "Other items" is chiefly the result of the receipt of a larger amount for Survey and Demarcation charges, in reference to the increased sales of unassessed waste lands under the Rules passed by Government on the 5th March 1863.

Forest Revenue.

49. The increase is owing to the Overseer having been allowed the assistance of a greater number of peons than in the preceding year, which enabled him strictly to enforce the Conservancy Rules, though at the same time, in my opinion, to work them oppressively. This has since been remedied.

No. XV. Demand, Col. and Balance of all Sources of Revenue.

50. 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>				
Permanently settled	4,32,076	4,32,076	...	...
Not permanently settled	6,32,368	6,29,383	2,985	...
Miscellaneous	34,078	33,879	199	...
Total Land Revenue...	10,98,522	10,95,338	3,184	...
<i>Sundry Sources.</i>				
Forest Revenue	3,666	3,666	...	...
Abkarry	1,01,110	85,324	12,786	...
Miscellaneous	90	90	...	...
Total...	1,01,200	88,414	12,786	...
Salt	13,81,065	13,81,065	...	...
Miscellaneous	319	319	...	...
Total...	13,81,384	13,81,384	...	...
Sea Customs	48,845	48,845	...	...
Miscellaneous	2	2	...	...
Total...	48,847	48,847	...	...
Stamps	66,797	66,797	...	...
Miscellaneous	1,180	1,180	...	...
Total...	67,977	67,977	...	...
Total Sundry Sources	15,99,408	15,86,622	12,786	...
Income Tax	27,449	25,495	1,954	...
Miscellaneous	...	...	...	...
Total...	27,449	25,495	1,954	...
Grand Total...	27,29,045	27,11,121	17,924	...

51. Of the balance of Rupees 2,985, which remained uncollected at the close of the Fusly under "Not permanently settled," Rupees 1,937 have been subsequently collected, and the remainder will shortly be realized.

52. Of the balance under "Miscellaneous," viz., Rupees 199, Rupees 195 have been subsequently realized, and the remainder will be soon recovered.

53. The whole of the balance of Rupees 12,776 under the head of Abkarry (including the kist of June, viz., Rupees 8,426, which falls due on the last day of the Fusly) has been since realized.

54. Of the balance of Rupees 1,954, under the head of Income tax, Rupees 1,740 have been subsequently collected, and the remainder will be realized at an early date.

No. XVI.—Demand, Collection, and Balance of all sources of the arrears of Revenue

55. The following is an Abstract showing the Demand, Collection, and Balance of all sources of the arrears of Revenue at the close of Fusly under report :—

Items.	Balance at the beginning of Fusly.	Collections within the Fusly.			Balance at the close of the Fusly.
		Collec-tions.	Remis-sions.	Total.	
<i>Land Revenue.</i>					
Permanently settled	75	75	...	75	...
Not permanently settled	2,614	1,129	45	1,174	1,440
Miscellaneous	525	265	47	312	213
<i>Sundry Sources of Revenue.</i>					
Abkarry	3,935	3,935	...	3,935	...
Income tax	2,734	2,719	15	2,734	...
Total...	9,882	8,123	107	8,230	1,653

56. In bringing forward the balance which was outstanding at the close of Fusly 1273, Rupees 285 have been deducted from the head "Not permanently settled," and added to that of "Miscellaneous," the same being balances outstanding against the heads of "Rents for more than one year," and "Annual rents" and "Ryotwar Sundry items."

57. Of the balance of Rupees 1,653, Rupees 1,121 have now been recommended for remission, and for the recovery of the remaining sum of Rupees 532 measures have been taken and will be disposed of at the Settlement of the current Fusly.

No. XVII.—Irrecoverable Arrears Statement, No. 13.

58. Subjoined is a table showing the particulars of balances now recommended for remission :—

Taluka.	Fuslies.	Ryotwar.	Miscellaneous, being Jodi on Sundry Inams.	Total.
Berhampore	1259	...	1 10 4	1 10 4
	1260	...	1 10 4	1 10 4
	1261	...	1 10 4	1 10 4
	1262	...	1 10 4	1 10 4
	1263	...	1 10 4	1 10 4
	1264	...	1 10 4	1 10 4
	1265	...	1 10 4	1 10 4
	1266	...	1 10 4	1 10 4
	1267	...	122 3 10	122 3 10
	1268	120 9 6	1 10 4	122 3 10
	1269	120 9 6	1 10 4	122 3 10
	1270	120 9 6	1 10 4	122 3 10
	1271	120 9 6	1 10 4	122 3 10
	1272	120 9 6	1 10 4	122 3 10
	1273	250 4 4	1 10 4	251 14 8
		853 3 10	145 4 6	988 8 4
Gumsur	1273	70 3 0	26 11 8	36 14 8
Chicacole	1273	81 11 2	3 13 6	85 8 8
Total...		945 2 0	175 13 8	1,120 15 8
<i>Particulars.</i>				
Error in the formation of demand				873 6 2
Washed away by river				24 11 0
Taken up by the road				3 53 6
Desertion				9 13 11
Poverty				10 11 7
Death				38 5 2
Reduction in assessment				70 12 2
Deficit in the extent of certain holdings				89 6 2
Total...				1,120 15 8

59. Of the balance of Rupees 908-8-4, outstanding against the Berhampore Taluk, a sum of Rupees 844-2-6 is the demand fixed at Rupees 120-9-6 a year from Fuslies 1267 to 1273 on an excess of 387 Burnums, or 77½ Acres, said to have been discovered in a certain Inam of two Cutties, (calculated at 100 Burnums or 20 Acres a Cutty;) but from that period, the Inamdar objected to pay it on the following grounds :

First.—There was no excess.

Second.—The measurement of the Curnum, which was conducted in his absence and upon which the cist was fixed, was not correct.

Third.—The calculation at the rate of 100 Burnums a Cutty was erroneous, inasmuch as the extent of the term Cutty differed in each locality.

Fourth.—He has always been enjoying the land situated within the boundaries given in his Inam Puttah.

Fifth.—It was impossible for him to encroach upon the Jeroyati lands, as his Inam is surrounded by other Inam lands on all four sides, upon which Mr. Forbes had all the lands in his enjoyment situated within the boundaries given in his Inam Puttah measured by the then Tahsildar, and found that it contained only 354 Burnums, or 70½ acres, instead of 588 Burnums, or 117½ acres, and ascertained that the extent of a Cutty differed in each locality, and then decided that the Inamdar should abide by the Settlement of the Inam Commissioner, taking security for payment of arrears of cist in the event of the Inam Commissioner deciding the case against him. Now, a title deed has been received from the Inam Commissioner, confirming to him the whole extent of 70½ acres, or 354 Burnums, situated within the boundaries given in his Inam Puttah.

60. Rupees 24-11-0 is the Cuttubady of a portion of an Inam washed away by the Godabado river from Fuslies 1259 to 1273 at Rupee 1-10-4 a year. The entire Inam contained Acres 4 Coontahs 26-5½, subject to an annual Cuttubady of Rupees 3-15-0. The original holder of this Inam had a share in the neighbouring Inam village, which he sold to several parties, piece after piece, until there was nothing left him. One of these purchasers, who is supposed to have possession of the disputed land, withheld payment of annual Cuttubady of Rupees 3-15-0 from Fusly 1259, on the ground that the disputed Inam was not in his possession, and that the Inam in his enjoyment belonged to the other Inam village. Several inquiries were made by former Collectors without arriving at any definite conclusion. Lastly, Mr. Forbes instructed the Tahsildar to measure all the Inam lands and find out who had an excess. From this measurement it was discovered that the original Inamdar's sharer had in her enjoyment Acres 2½ Coontahs 28-4½ of the disputed land, subject to an annual Cuttubady of Rupees 2-4-8, and the remainder, viz., Acres 1 Coontahs 38-1½, subject to an annual Cuttubady of Rupee 1-10-4 washed away by the river. Of the entire balance of Cuttubady of Rupees 59-1 0, Rupees 34-6-0 were levied from the sharer of the original Inamdar, being Cuttubady of that portion of the Inam land in her enjoyment at Rupees 2-4-8 a year, leaving the remainder, viz., Rupees 24-11-0, uncollected; it being the Cuttubady of that portion of the land which was washed away by the river from Fuslies 1259 to 1273 at Rupee 1-10-4 per annum.

61. Rupees 9-13-11 is the balance due by a deserted Ryot; Rupees 10-11-7 by two poverty stricken Ryots; and Rupees 38-5-2 by three deceased Ryots, and Rupees 70-12-2 is the Cist reduced by Mr. Forbes in the puttahs of fifty-six Ryots in the villages of Buttacunnah and Loddapootty, who were paying a Cist of Rupees 129-5-8 on A. 13 C. 28 V. 3¼ of dry land, on which they grew betel trees at 12 and 6½ Rupees an acre respectively. These Ryots having complained to Mr. Forbes of the excessively high rate of Cist, and prayed that it might be reduced as was done in the case of similar betel gardens in the Carapadah village, Mr. Forbes, in reference to the Board's Proceedings, dated the 7th May 1864, on his letter of the 5th June 1863, No. 97, reduced

the rate of Cist from Rupees 12 and 6½ to 4½, and Rupees 4-1-10 respectively, being the highest rate of dry Cist prevailing in these villages as detailed below :—

Village.	Extent in Acres.	AS FORMERLY PAID.		AS AT PRESENT ADJUSTED.		Decrease.
		Rate.	Amount.	Rate.	Amount.	
Rattacunnah	5 28 5½	13 13 9	79 1 11	4 8 0	25 11 0	53 6 1
Loddapootty	7 39 14	6 4 0	50 3 9	4 1 10	32 14 6	17 5 3
Total...	13 28 3½	...	129 5 8	...	58 9 6	70 12 2

62. Of the balance of Rupees 36-14-8 outstanding against the Gumsur Taluk, Rupees 10-3-0 are the deficit discovered on measurement in the holdings of fifteen Ryots, and Rupees 26-11-8 is an error in fixing the demand on account of water cess on certain Inams, as the extent actually irrigated by the Boary reservoir is far less than that on which the cess was originally fixed in reference to the accounts rendered by the village Curnums.

63. Of the balance outstanding against the Chicacole Taluk, a sum of Rupees 2-8-0 is an error in fixing the demand; Rupees 79-3-2 are the deficit discovered in certain holdings, Rupees 3-13-6 is the Cuttubady of an Inam land taken up for a road.

64. Under these explanations, I request the Board will be pleased to obtain the sanction of Government for writing off the accounts the above-mentioned irrecoverable balances of Rupees 1,120-15-8.

65. The Board will now find that all the old arrears of former Fuslies, extending so far back as Fusly 1259, have been disposed of, and of the balance of Rupees 5-32 still outstanding against the Berhampore Taluk, Rupees 35 belong to Fusly 1272, and Rupees 497 to Fusly 1273. This would have been disposed of in the Fusly now under review had it not been for the unfavorable nature of the season. During the Settlement of the current Fusly however, all the recoverable portion will be realized, and the remainder recommended for remission in the next Settlement Report.

No. XVIII :—Coercive Process.

66. Coercive process in the collection of Revenue was employed only in four cases, as detailed below :—

Taluk.	Number of Villages.	Number of defaulters.	Amount due.	Estimated value of property attached.	Amount realized by sale.
Berhampore	1	1	7 8 0	7 8 0	19 8 0
Gumsur	2	2	16 12 6	16 12 6	65 0 11
Chicacole... ..	1	1	5 2 2	5 2 2	6 4 0
Total ...	4	4	29 6 8	29 6 8	90 12 11

No. XIX :—Charges.

67. The decrease in "Collector's salary," &c., is chiefly owing to the disbursement to the Acting Collector of only deputation allowance from October last, notwithstanding the charge of the salary of the Principal Assistant Collector for a portion of the year, though in Fusly 1273 only deputation allowance was disbursed to that Officer for the entire period.

68. The decrease in fixed tentage is due to the disbursement of tentage during only a portion of the year under review to the Collector and his Principal Assistant.

69. The increase in the house and office rent arises chiefly from the disbursement of arrears during the year under notice.

70. The trifling increase in the Huzur and District Establishments calls for no remark.

71. The increase in the Saderwarid is owing to the bills for increased expenditure in the Taluk offices having been admitted with reference to the Board's Proceedings, dated the 23rd November 1864.

72. The decrease in "Extra Revenue," or Miscellaneous, calls for no notice, as the items are of a contingent nature.

73. The decrease in "Medical Revenue charges" is because the salary of a First Dresser was not charged during a portion of the year under notice.

74. The increase in the salary of the Forest Establishment is partly due to the non-disbursement during Fusly 1273 of the salary of the Overseer for a portion of that year, and partly to the addition made to the establishment.

75. The total decrease in "Refunds" is because there have been no charges of this nature during the year under notice.

76. The increase in the working charges is chiefly referrible to a large amount having been allowed for working the Forests.

77. The causes for 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 Sea Customs Establishment is owing to the charge during the year under review of the arrears of the past year.

79. The increase in Saderwarid is referrible to the cause assigned in paragraph 71.

80. The increase in the Contingencies is referrible to the purchase of office furniture during Fasli 1273.

81. The total decrease in drawback is because no charges of this nature have occurred during Fusli under notice.

82. The decrease in Stamp Contingencies is referrible to the fact of no furniture having been purchased during the year under review.

83. The increase in commission to vendors is in reference to the increased sale of stamps.

84. The increase in refunds of Stamp duty is because the Civil Court ordered a large refund in Case No. 29 of 1864 on its file.

85. The increase in the Income Tax Establishment is owing to the charge during the year under notice of fourteen months' pay of the Income Tax Clerk; whereas that of only ten months was charged during Fusly 1273.

86. The decrease in refunds is owing to a large amount having been disbursed on the above account during Fusly 1273.

No. XX :—Working of the New System of Village Accounts. 87. The new system of Village accounts have been fairly brought into operation, except in some of the villages of the Gumsur and Mobery Kandums of the Berhampore Taluk. Agreeably to the Orders of the Board of Revenue, dated the 18th January 1864, the Taluk Village accounts have been examined by two of the Gumastahs during the Settlement, and the omissions which were discovered in them were pointed out to some of the village servants, as well as to the Taluk Serishtadar, Head, and other Gumastahs, with stringent orders strictly to conform, for the future to the instructions given them on the subject.

No. XXI :—Register of lands acquired by Public Servants. 88. The annexed Statement shows the number of Public servants, and the extent of land held by them :—

Items.	Number of servants.	Extent of land held.	
		Acres.	Cent.
Up to the end of Fusly 1273 as per Registers... ..	65	2,565	74
Deductions on account of deaths, removals, &c... ..	3	45	...
Add lands (waste and cultivated) acquired during the year and of servants newly appointed	4	197	75
Total... ..	66	2,718	49

No. XXII :—Result of the sales of unassessed waste lands, 89. Three thousand one hundred and forty-nine acres of unassessed waste lands have been sold during the year under report for Rupees 34,742, and Rupees 7,987 have been collected both on account of the prescribed instalments and interest; Rupees 3,986 have also been realized, being the amount of stipulated instalments of the value of lands sold during Fusly 1273 and its interest. The total collections in the year under report amount therefore to Rupees 11,913.

90. The following table shows the Demand, Collection, and Balance of interest charged on arrears of Land and Abkary Revenue during the Fusly under review. Of the balance of Rupees

568-4-4 outstanding at the close of Fusly, Rupees 380 have subsequently been realized, and with regard to the collection of the remainder, steps have been taken.

Items.				Demand.			Collection.			Balance.		
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Current.	Land Revenue	...	...	540	6	3	371	5	2	169	1	1
	Abkarry	...	...	573	8	1	174	4	10	399	3	3
Total...				1,113	14	4	545	10	0	568	4	4
Arrears.	Land Revenue	...	...	368	1	6	368	1	6	...	...	...
	Abkarry	...	...	...	...	...	...	...	...	...	...	...
Total...				368	1	6	368	1	6	...	...	...
Grand Total...				1,481	15	10	913	11	6	568	4	4

91. A Memorandum marked A. showing the Demand, Collection, and Balance of such of the items of Land Revenue, Miscellaneous, of which the demand could be formed accompanies this.

92. Another Memorandum marked B. showing the full and clear explanation of the nature of each item of Land Revenue, Miscellaneous, is also sent as directed.

No. XXIII Remarks on the conduct of the Subordinate Officers, 93. The conduct of all subordinate Officers has been satisfactory. I have had great assistance from my Serishtadar T. Sivaramiah, who, I consider, is a most efficient public officer. He has given me every satisfaction in the performance of his duties.

N. B.—The Board will find that there exist discrepancies between the Jumamahbundy Returns and the Statement of Demand, Collection, and Balance for June last, in regard to the items of "Land Revenue," "Sea Customs," and "Income-tax," though the grand total exactly tallies, which is owing to the insertion of figures in round sums in the latter Statement, while the former represents the exact amounts.

2. A Memorandum showing the extent of land on which the demand of some of the Sundry items shown in Statement No. 9, such as "Water cess," "Reverted Inams," &c., will shortly be transmitted, and the reasons under which some of the villages are rented out have been explained in my letter of the 11th February last, No. 27.

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

SETTLEMENT REPORT OF VIZAGAPATAM.

1. I have the honor to submit my Annual Report on the management of the revenues of this District for Fusly 1274, (A. D. 1864-65,) together with the usual explanatory Statements.

I. Villages at which the settlement was made.

2. The settlement of the Government Taluks of Golconda and Sarvasiddhi was as usual made by the Acting Principal Assistant under whose charge they continue. Falconda as heretofore is on rent to Messrs. Arbuthnot and Co. In Golconda the settlement was made at Narsipatam and Kottakotta, and in Sarvasiddhi at Rayavaram, Kondakerla, and Yellamanchilis.

II. Variations of the number and tenure of villages.

3. Matters are much the same in this respect as in last year, the only change being the reversion of six villages from Rent to Ryotwar, the term of the leases having expired; particulars are given below:—

Number.	Taluk.	Mode of settlement.	Number of villages for Fusly 1273.	Number of villages for Fusly 1274.	Increase.	Decrease.
1	Golconda	Ryotwar and Joint-rent	86	92	6	...
		Rent for more than one year.	103	97	...	6
			189	189	6	6
2	Sarvasiddhi	Ryotwar	65	65	...	...
		Total...	254	254	6	6

The whole number of Puttahs for Fusly 1274 was 3,907, or an increase of 630 on the number of the previous year.

This is attributable to the permanent reclamation of certain jungle lands in Golconda Taluk, and to the reversion of the six villages above referred to, to the Ryots of which new Puttahs had to be issued.

The annexed Statement will show how many of the gross number were renewed, and how many were not so:—

Fuslies.	Renewed.	Not renewed.	Total.
1273 ...	364	2,913	3,277
1274 ...	721	3,186	3,907
Increase...	357	273	630

SETTLEMENT REPORT OF

III. Season and sanitary state of the District.

4. The season has been a rather unfavorable one, both as regards agriculture and the sanitary condition of the District generally. The early rains were sufficient, but little or nothing fell during the latter half of the year, owing to which the waterpans not only materially failed, but much land was actually left waste. In the Government Taluks this was so much the case, that a remission of Rupees 9,979 had to be given; but this will be noticed more fully under the proper head.

Small-pox was prevalent throughout the year. Cholera and fever for a few months only. In the months of January and February last, cholera was particularly virulent in several Taluks.

The loss of cattle from an inflammatory disease of the throat called "Dhoma," and from the want of pasture, has been more than usual.

The following table shows the rain-fall of the year:—

Months.	Inches.	Tenths.	Months.	Inches.	Tenths.
April	...	...	October	3	4
May	2	7	November... ..	2	1
June	8	...	December... ..	1	2
July	3	...	January	...	...
August	4	2	February	1	6
September... ..	5	2	March	...	4
Total...	23	1	Total...	8	7

IV. Prices.

5. The scarcity of rain and consequent failure of crops naturally resulted in raising the prices to what are termed in the District "famine rates," a statement illustrative of the fact is given below:—

Number.	Grain.	Fusly 1270.	Fusly 1271.	Fusly 1272.	Fusly 1273.	Fusly 1274.	Total.	Average.
1	Paddy, first sort	110	133	128	118	156	615	129
2	Do. second sort... ..	102	121	119	104	145	591	118
3	Jonnalu	116	140	158	140	186	740	148
4	Gantalu	114	135	131	116	156	652	130
5	Horse-gram	131	140	135	127	152	685	137
6	Raggy	116	133	142	126	170	687	137
7	Varagalu (Millet)	70	120	103	72	129	494	99

These rates pressed heavily on the poor classes (many* of whom have emigrated to Moulemein and other places,) and on the lower grades of Government servants. The people would have suffered considerably more than they did had it not been for the relief given by large importations of grain by the native merchants of this town. During the last Fusly forty-one vessels

* 1,380.

VIZAGAPATAM.

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laden with rice and other grain, to the value of Rupees 2,07,534 for this market, came from Bala-sore, Ganjam, Cocanada, Coringa, Masulipatam and other ports. The importation is still continuing. Rice was also brought in in carts from Chicacole and Kimeddy.

V. Ryots' holdings.

6. The relinquishments of the year were Acres 785, bearing a sist of Rupees 2,600-9-0, but this is more than counterbalanced by what was taken up, viz., Acres 10,389 of Rupees 7,772-2-11 sist: add to this the sist of lands transferred from rent to Ryotwar and Rupees 16-4-0 on account of lapsed Inams, the total assessment on Ryots' holdings newly taken up in Fusly 1244, amounts to Rupees 10,474-9-9.

VI. Actual cultivation.

7. The following statement shows the transactions under this head for the two last years, exhibiting a net increase in land, but a decrease in sist:—

Taluks.	FUSLY 1273.		FUSLY 1274.		INCREASE.		DECREASE.	
	Land.	Sist.	Land.	Sist.	Land.	Sist.	Land.	Sist.
Golgonda	22,018	50,328	31,578	54,892	9,560	4,564	...	...
Sarvasiddhi	40,369	1,20,071	34,484	96,829	...	...	5,885	23,242
	62,387	1,70,399	66,062	1,51,721	9,560	4,564	5,885	23,242
				Net...	3,675	...	...	18,678

The increase in Golgonda is owing to the permanent reclamation of the jungle lands, and to the transfer of the six villages mentioned in paragraph 3 above.

In this Taluk, the Gubbada anicut has not proved so successful as was anticipated. It is now found that, unless reservoirs are made where water could be stored during the freshes, the lands dependent on the anicut will materially suffer. This has, to a certain extent, been the case in last year. I am at present in communication with the Superintending Engineer on the subject, and hope to address the Board in reference thereto at an early date.

The decrease in Saryasiddhi is consequent on the failure of the north-east monsoon.

VII. Waste charged and remitted.

8. There is a considerable increase under this head in comparison with the previous year. The charge amounted to Rupees 31,606-12-11 against Rupees 5,055-0-5, and the remission to Rupees 6,242-8-4 against Rupees 16-13-3.

VIII. Particulars of Remission.

9. I have already mentioned that the latter rains failed, and that much loss had been suffered by our Ryots, involving a remission to the extent of Rupees 9,978-11-8. The Board will observe, this sum is in excess of the amount mentioned in my letter of the 21st June last, by Rupees 1,239-12-5, which is owing to the inquiries not being complete up to that date.

Mr. Boswell personally examined into the case of each Ryot, and was satisfied that the amount remitted was well deserved. A statement of the particulars follows:—

Taluks.	Assessment in Rupees.	Remission on account of	
		Waste charged and remitted.	Withered crops.
	RS. A. P.	RS. A. P.	RS. A. P.
Golgonda	61,627 0 0	1,107 8 6	413 14 1
Sarvasiddhi	1,21,700 0 0	5,134 15 10	3,322 5 8
Total...	1,83,327 0 0	6,242 8 4	3,736 3 4
Deduct remissions...	9,978 11 8	...	...
Remainder...	1,73,348 4 4	...	...

XI. Extent of land cultivated with Sugar-cane, Cotton, and Indigo.

10. The following statement shows the progress made during the year in the cultivation of these important products. A satisfactory increase will be observed, about one-seventh of the Sugar-cane, one-sixth of the Cotton, and one-fourth of the Indigo cultivation belongs to our own Taluks; the remainder to Palconda and Hunjeram and the Zemindary and Proprietary Estates:—

Names of products cultivated.	FUSLY 1273.		FUSLY 1274.		INCREASE.		DECREASE.	
	Land.	Sist.	Land.	Sist.	Land.	Sist.	Land.	Sist.
Sugar-cane ...	4,776	32,476 3 7	5,517	46,157 5 8	741	13,681 2 1	...	...
Cotton ...	15,523	43,478 8 9	18,463	49,865 2 1	2,940	6,386 9 4	...	...
Indigo ...	3,436	20,164 13 5	3,468	23,825 4 10	...	3,661 1 5	18	...

X. General result of the Land Revenue Settlement.

11. The following comparative statement gives the details under this head:—

No.	Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1	Peishcush of Zemindary and Proprietary estates ...	9,74,051 9 2	9,73,579 4 9	...	472
2	Shotriem Jedi ...	2,700 12 0	23,367 6 0	20,667	...
3	Rents for more than any year.	1,23,667 13 4	...	...	1,23,668
4	Rents for one year..	...	...	...	...
5	Ryotwar ...	1,86,277 0 7	1,74,922 12 0	...	11,354
6	Miscellaneous ...	7,149 9 4	1,59,751 1 9	1,52,601	...
	Total...	12,98,846 12 5	15,31,620 8 6	1,73,268	1,40,494
			Net...	32,774	

The decrease in item No. 1 is consequent on the compensation granted to the Proprietor of the Chipurupilli estate by a reduction in his Peishcush, as per Government Order dated 22nd April 1865, No. 833, on account of Moturpha resumed.

The increase in No. 2 is the quit-rent on whole Inam villages, the title deeds of which were received during the past year.

The decrease in No. 3 is owing to the transfer of all items of rent to the head "Miscellaneous," as per Board's Miscellaneous Circular, No. XCIV., dated 31st August 1864.

The decrease in No. 5 is owing to the same order.

The increase in No. 6 is ditto, and to quit-rent collected on detached Inams in the Zemindaries, the title deeds of which were received during the year.

XI. Sayer, Abkarry, and other sources of Revenue.

12. The usual comparative statement, showing the collections under each head, is given below:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Forest Revenue ...	...	...	...	...
Sayer ...	...	...	...	...
Abkarry ...	67,953 8 0	68,002 4 0	49 0 0	...
Miscellaneous ...	0 8 0	213 5 6	213 0 0	...
Total...	67,954 0 0	68,215 9 6	262 0 0	...
Income tax ...	66,534 4 0	69,281 5 0	2,747 0 0	...
Miscellaneous ...	21 15 8	0 4 0	...	21 0 0
Total...	66,556 3 8	69,281 9 0	2,747 0 0	21 0 0
Moturpha and duties on Arts and Trades...	...	...	...	...
Miscellaneous ...	...	...	...	...
Total...	...	...	...	...
Salt ...	2,99,981 4 11	3,02,638 10 7	2,657 0 0	...
Miscellaneous ...	78 6 8	18 10 3	...	60 0 0
Total...	3,00,059 11 7	3,02,657 4 10	2,657 0 0	60 0 0
Sea Customs...	36,381 0 10	48,825 4 0	12,444 0 0	...
Miscellaneous ...	0 8 0	23 10 5	23 0 0	...
Total...	36,381 8 10	48,848 14 5	12,467 0 0	...
Stamps...	72,380 10 6	1,00,046 10 0	27,666 0 0	...
Miscellaneous ...	5,493 15 11	5,225 12 0	...	268 0 0
Total...	77,874 10 5	1,05,272 6 0	27,666 0 0	268 0 0
Grand Total...	5,48,826 2 6	5,94,275 11 9	45,799 0 0	349 0 0
Net increase...	...	...	45,450 0 0	...

From the above return it will be seen that there was a net increase in the past Fusly of Rupees 45,450, against a decrease of Rupees 16,980 in the preceding year.

The increase in Abkarry arose in this way. The renter of certain arrack farms in the District fell in arrears. The farms were declared forfeited and re-sold under Section 10 of Madras Act III. of 1864; at auction they fetched a larger sum. Two out of three defaulters are now in jail.

The Board are aware that the rental of the Abkarry of Jeypore Zemindary is Rupees 15,100 a year from Fuslies 1271 to 1275 (1861-62 to 1864-65). This included the Taluk of Kasi-pur, which at the time was subordinate to the Jeypore Zemindary, although not forming part of the Zemindary proper.

Subsequently a dispute arose as to the proprietary right of Kasipur, when it was decided by

* Extract from a letter, No. 925, dated Fort William, the 9th October 1863, from the Secretary to the Government of India, Foreign Department, to the Officiating Chief Commissioner, Central Provinces, Foreign Department, Political.

3. "The Governor General in Council has no hesitation in rejecting the claim both of Jeypore and Kalahundy to the supremacy over Kasipur, and in confirming your decision, which is in harmony with the orders of the late Nagpore Darbar."

be authorized to remit from the current year's rent viz.,

	RS.	A.	P.
For eight months in 1273 ..	1,490	12	10
For 1274	2,236	3	3
„ 1275	2,236	3	3

Total... 5,963 3 4

Income tax.

In Income tax the increase, Rupees 2,747, is consequent on there being a greater number

of tax payers in the past than in the preceding year.

Salt.

That in salt is Rupees 2,657, the great decline in the early months of the year having

been arrested by the vigorous measures of the late Acting Deputy Collector, as reported in my letter to the Board, No. 658, of 2nd September 1865.

Sea Customs.

In Sea Customs, the increase is Rupees 12,467 owing to large exports of Jaggery, Gingeilly, and Myrabolanes to Foreign ports.

Stamps.

In Stamps, it is Rupees 27,666 owing to an increase of litigation in the District.

Wastage on Salt.

The wastage on salt has been Indian Maunds 15,457-18-20, or something more than

seven per cent. on the quantity stored as shown below; authority is requested to write off the same. Last year it was eight per cent :—

Number.	Kotars.	Number of full and incomplete heaps.	Contents of the heaps when stored.	Contents of the heaps when sold.	Wastage.	Amount of wastage in Column 3.
1	Karasa ...	53	63,600 0 0	59,803 30 0	3,796 10 0	5 38 60
2	Balacheruvu..	49	53,595 0 0	50,346 0 0	3,249 0 0	9 11 62
3	Konada ...	55	65,483 20 0	61,401 10 0	4,082 10 0	6 9 29
4	Bimlipatam...	21	27,727 0 0	25,307 1 60	2,419 38 20	8 29 9
	Total...	178	2,12,315 20 0	1,96,858 1 60	15,457 18 20	7 11 18

XII. Abstract of land and other sources of Revenue.

13. The annexed statement gives the details, showing an increase in this year of Rupees 78,224 :—

Items.	Fusly 1273.	Fusly 1274.	Increase *	Decrease.
Land Revenue	12,98,846 12 5	13,31,620 8 6	32,774	.....
Sayer, Forest Revenue, Abkarry and other Sources of Revenue.	5,48,826 2 6	5,94,275 11 9	45,450	.....
Total...	18,47,672 14 11	19,25,896 4 3	78,224	.....

XIII. Demand, Collection and Balance of all Sources of Current Revenue.

14. The following abstract shows these particulars under this date :—

Sources.	Amount.
Demand.	RS. A. P.
Land Revenue	13,31,620 8 6
Sayer, Forest Revenue and other sources ...	5,94,275 11 9
	19,25,896 4 3
Collections.	RS. A. P.
Within the Fusly	18,40,734 10 7
Subsequently up to 31st July 1865	52,826 2 8
	18,93,560 13 3
Balance...	32,335 7 0
Of which the following are the particulars :—	
Peishcush	14,185 10 6
Shotriem... ..	458 2 5
Ryotwar	1,505 8 3
Miscellaneous	1,834 14 2
Abkarry	1,062 12 1
Income Tax	13,288 7 7
	32,335 7 0

Of the gross demand of Rupees 19,25,896-4-3, Rupees 18,93,560-13-3 were realized by the end of July last, leaving a balance of Rupees 32,335-7-0 outstanding up to that date. Of this sum, Rupees 13,289 belong to Income tax, (since collected,) which will be separately reported upon. Of the remaining sum of Rupees 19,047, Rupees 11,682 have since been realized, and measures are being adopted to collect the balance, Rupees 7,365.

XIV. Arrears.
Board's Proceedings, 11th August 1864, No. 4884.
Do. 17th October " 6,833.
Do. 24th October " 6,998.
Do. 12th December " 7,953.
Do. 27th January 1865, No. 471.
Board's Miscellaneous Circular, No. LXVI, Board No. 3,239, dated 15th June 1865.

15. The amount outstanding at the beginning of Fusly 1244 was Rupees 56,739-2-9, all of which, except Rupees 661-14-5, was collected up to the end of July last. Of this sum, Rupees 448-3-0 were remitted under the sanctions noted in the margin, leaving Rupees 213-11-5 uncollected :—

Particulars of balances outstanding at the beginning of Fusly 1274.	Amount.
Land Revenue	7,089 6 0
Miscellaneous	30,903 13 0
Abkarry and Income tax	19,345 15 9
	56,739 2 9
Collection.	
Within the Fusly	56,077 4 4
Subsequently collected	448 3 0
Remission (Land Revenue and Income tax) ...	56,525 7 4
Balance..	* 213 11 5

* Of this Rupees 131 9 0 irrecoverable, 82 2 5 irrecoverable.

213 11 5

SETTLEMENT REPORT OF

XV. Arrears of previous years irrecoverable.

16. The irrecoverable balances amount only to Rupees 72-4-8, as shown in the following detailed statement, with explanatory remarks as to why they are so. Sanction to write off the amount is requested:—

Particulars.	Demand.	How settled.		Remarks.
		Recoverable.	Irrecoverable.	
GOLGONDA.				
Miscellaneous ...	12 4 0	...	12 4 0	The Acting Principal Assistant Collector explains that "this sum was charged on certain lands in Golgondah as 'Podu' cultivation in Fusly 1272, but it was since found that the land belongs to a neighbouring Mokassah village called "Numargeddah."
Do.	12 10 0	...	12 10 0	"This sum was charged in Fusly 1273 on certain lands as Pallapu Podu cultivation in the village of Komaravole, but it was since found that the land appertains to the Inam of a certain Inamdar in the village of Jaggam Pettah."
SARTASIDDI.				
Jeroyet... ..	2 15 2	...	2 15 2	"Sist of land occupied by a foot-path at Vemnavaram for Fuslies 1272 and 1273 unnecessarily brought on in the accounts."
Inam Kattubadi...	10 0 0	...	10 0 0	"Nominal Kattubadi for Fuslies 1272 and 1273 on Inam at Venkata-puram, hamlet of Wupparapilli, but never collected."
Jeroyet... ..	10 7 6	...	10 7 6	"The land had been under an Inamdar pending Takrar for Fuslies 1272 and 1273 at "Timmara-jayettah, hamlet of Peddapad." The Inamdar having failed to get it enfranchised as Inam, it has been since taken into Jeroyet."
Inam	24 0 0	...	24 0 0	"Nominal Kattubadi for Fuslies 1272 and 1273 on an Inam at 'Inadutur,' but never collected."
Total...	72 4 8	...	72 4 8	

XVI. Coercive Process.

17. During the past season in the case of 154 Ryots coercive measures had to be adopted, but with few exceptions all paid up before the day of sale. The actual sum, for which property was attached and sold, was Rupees 268-3-11.

XVII. Charges.

18. The following comparative statement gives the particulars of the charges for the past two years, exhibiting an increase of expenditure in the last Fusly amounting to Rupees 59,000. Detailed explanation for this excess is given in Statement No. 14, which accompanies this report:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Land Revenue	1,03,577 4 7	1,56,312 15 0	52,735 0 0	...
Abkarry... ..	...	...	...	...
Income tax	1,720 4 5	2,070 11 11	350 0 0	...
Salt... ..	22,990 7 3	27,880 0 0	4,880 0 0	...
Sea Customs	4,838 10 1	5,694 6 1	856 0 0	...
Stamps	3,374 12 10	3,553 5 3	179 0 0	...
Total...	1,36,510 7 2	1,95,511 6 3	59,000 0 0	...

VIZAGAPATAMT.

XVIII. Village and Taluk Accounts.

19. There is a very satisfactory progress in this business. The system of village accounts is reported to be working well, and those of the Taluks are regularly kept.

Some villages in Golgondah have no Kurnums whatever. The Acting Principal Assistant brought this to notice under date the 11th July last, and recommended that authority be given to employ one. I authorized the entertainment of a Kurnum accordingly, pending the introduction of the Honorable Mr. Pelly's scheme. I request the Board's sanction to this arrangement for the present. The remuneration will be according to the present rates prevailing in that Taluk, which was sanctioned by the Board on a former occasion.

To Board 29th October 1838.
From Board 11th April 1839.

XIX. Lands acquired by Public Servants.

20. There is nothing particular to note under this head. Only one case of acquisition has happened as stated below. It came by inheritance. It is an Inam:—

No.	Name.	Office.	Extent.	Amount of assessment.
1	N. Kodandramaya ...	Revenue Inspector of Kondakerla.	A. K. V. P. 0 5 13 5	RS. A. P. 40 0 0

XX. Conduct of Public Servants.

21. Nothing particular to say on this head.

XXI. Management of Palconda and Hunjeram by Messrs. Arbuthnot and Co.

22. The report of Mr. Mackie, the Agent for the renters, is as usual forwarded. Out of a demand of Rupees 1,54,695-7-11, Rupees 1,53,871-11-9 were realized within the Fusly, leaving a balance of Rupees 823-12-2 outstanding.

An abstract comparative statement, showing the Demand, Collection, and Balance for the two past years, is annexed:—

Items.	Fusly 1273.				Fusly 1274.				COMPARISON BETWEEN COLUMNS 8 AND 9.	
	Villages.	Demand.	Collection.	Balance.	Villages.	Demand.	Collection.	Balance.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10	11
Ryotwar.	170	1,46,679 5 9	1,46,352 6 4	326 15 5	170	1,47,073 6 6	1,46,249 10 4	823 12 2	394 0 9	.....
Jodi.....	93	7, 22 1 5	7,622 1 5	.....	93	7,622 1 5	7,622 1 5	.....	.....	.....
Total...	263	1,54,301 7 2	1,53,974 7 9	326 15 5	263	1,54,695 7 11	1,53,871 11 9	823 12 2	394 0 9	.....

It will be seen, that like other parts of the District, Palconda also suffered from the want of rain, the cultivated area being 424 acres less in the past than in the preceding year, which decrease was chiefly in paddy land. Two new Indigo Factories, it will be noticed, have been established by the renters:—

Number.	Names of produce.	Land in Acres for Fusly 1273.	Land in Acres for Fusly 1274.	Increase.	Decrease.
1	Sugar-cane ...	A. C. V. 282 35 6½	A. C. V. 309 10 4½	A. C. V. 26 14 14	A. C. V.
2	Paddy	10,043 31 14½	8,925 15 3¼	.....	1,115 19 10½
3	Indigo	342 31 6½	746 0 5	403 8 14½	.....
4	Other grains...	2,203 4 12½	2,465 4 13	262 0 0½	.....
	Total...	12,869 26 7½	12,445 30 10¼	631 23 13½	1,115 19 10½
	Net decrease...	.....	.....	.....	423 35 13½

SETTLEMENT REPORT OF VIZAGAPATAM.

Out of a sum of Rupees 1,014-10-6 outstanding, Rupees 128-7-3 were realized, leaving Rupees 886-3-3 outstanding.

The expenditure on Maramut was as usual on ordinary works, it amounted to Rupees 4,661-2-0, being Rupees 600-5-8 more than that in Fusly 1273.

The usual Statements marked A. and B. are submitted.

VIZAGAPATAM,
14th October 1865.

(Signed) D. F. CARMICHAEL,
Collector and Agent to the Governor.

SETTLEMENT REPORT OF THE GODAVERY DISTRICT.

1. I have the honor to report on the Revenue Settlement of the Godavery District for Fusly 1274, and to submit the usual Statements, prepared according to the prescribed forms. In regard to the rented villages, the revenue of which has been included in the Land Revenue Miscellaneous, a Statement showing the particulars of the number of villages, and the demand settled against them is herewith sent, as directed in paragraph 5 of the Board's Miscellaneous Circular, No. XCIV., dated 31st August 1864.

By whom and when the Settlement was made.

2. Statement No. 1 shows the Taluks which were settled by myself and by my subordinates, the stations at which the settlement of each Taluk was made, and the time occupied for completing it. I conducted the Jumabbundy of the Taluk of Ramachandrapur, and of sixty-four out of the 111 villages of the Amlapur Taluk. These two Taluks are under the immediate charge of the Collector. In my absence on privilege leave, granted me, vide "Fort Saint George Gazette" No. 3,927, dated 17th January 1865, page 125, the Acting Head Assistant Collector, Mr. Linton, at the request of the Sub-Collector in charge, completed the Amlapur Taluk.

3. The Sub-Collector Mr. Chase, the Acting Head Assistant Collector, Mr. Linton, and the late Deputy Collector Y. Chidambara Row, have conducted the settlement of the Taluks respectively within their jurisdiction.

4. The Jumabbundy of each Taluk was made within its own limits, and at the places which best suited the convenience of the ryots.

5. Most of the Taluks have been settled in two stations each, in accordance with the paragraph 2 of the Board's Miscellaneous Circular, No. LIX. of 1861; but the Deputy Collector, Y. Chidambara Row, who has lately retired, made only one station in each of his two Taluks, and the Sub-Collector, Mr. Chase, has settled the Taluk of Narasapur at his head quarters (Narasapur,) and was unusually long over it for reasons mentioned in paragraph two of his Report, copy of which accompanies this.

Distribution of Puttahs.

6. Individual Puttahs were distributed in the Ryotwary villages, and cowles given in the joint and single rented villages. The number of Puttahs, issued and renewed, is given in Statement No. 1.

7. Of the 17,116 Puttahs entered at the bottom of the statement, 11,789 individual Puttahs and 705 joint rent Puttahs (now included in Ryotwar) were renewed, and 4,588 individual Puttahs were not renewed; the remaining 31 were Cowles given to the single renters. The number of individual Puttahs renewed in the year under report is greater than that in the previous year by 2,196; it is owing to the various changes in the land assessment and water rate in the Sub-division, especially by the gradual raising to the new survey assessment, as ordered in paragraph 2 of the Government Order, dated 24th June 1861, and by the correction of the entries in the Settlement Registers of wet into dry under the Board's Order, dated 6th May 1864, No. 2,738.

SETTLEMENT REPORT OF THE

Variation in the Number and Tenure of Villages.

8. The number of villages in the year under report is the same as that of the year preceding. The following brief Statement exhibits the variation in the number and tenure of villages :—

Tenures.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Ryotwar	243	943	700	.....
Rents for more than one year	24	20	.....	4
Rents for one year	710	14	.....	696
Cattubadi Agraharums	84	84	.....	.....
Sarva Agraharums	43	43	.....	.....
Villages paying no revenue	3	3	.....	.....
Total... ..	1,107	1,107	700	700

9. The increase of 700 in the number of Ryotwary villages is owing to the villages under the head of "Rents for one year" in the past Fusly having been transferred in the current year to the head of "Ryotwar", under the Board's Order, in their Proceedings, dated 11th October 1864.

10. The decrease of 696 villages under Rents for one year is attributable to the above-mentioned cause. The decrease of four villages under Rents for more than one year, is in consequence of their having been given to single renters only for Fusly 1274, and included under "rents for one year," their former leases having expired with Fusly 1273. The latter cause has reduced the decrease under "rents for one year" from 700 to 696.

11. The fourteen villages under Rents for one year, and twenty villages under Rents for more than one year, are those rented out to outsiders only, the residents having refused to take them on joint rents from their inability to cultivate. The revenue of these thirty-four villages is included under the head of "Land Revenue Miscellaneous" under the instructions of the Board of Revenue in their Miscellaneous Circular No. XCIV of 31st August 1864.

Season and Crops.

12. The season on the whole was not a favorable one. The cultivation of early dry crops or Punjab was not carried on to its full extent from want of sufficient seasonable rains. Such crops in the islands of the Godavery were slightly damaged by the ordinary high freshes.

13. The dry crops, such as black paddy, were cultivated to their proper extent; but the yield was in some villages bad, owing to the scarcity of rains in August, September, and October. In many of the Government and Proprietary villages within the reach of the Anicut water, the Ryots and Inamdars have in this year used Anicut water for dry crops, paying at the rate of one and half Rupee an acre, and the yield was tolerably good.

14. The out-turn of both harvests was, however, below the ordinary standard; but it has been counter-balanced by the out-turn of white cotton and red gram grown in dry lands, together with black paddy, as scarcity of rain is favorable to these crops.

15. Wet cultivation was carried on extensively in the Delta Taluks by means of Anicut irrigation, and the out-turn was very excellent, except in a few sea coast villages where the crops have been destroyed by the irruption of the sea on the 1st November 1864. The wet cultivation in the upland Taluks has been greatly impeded, owing to the scanty rains and the tanks not having been filled with water. Most part of the loss thus sustained has been counter-balanced by the later dry crops.

GODAVERY DISTRICT.

3

16. The later dry crops, such as Bengal gram, black gram, gingelly, and lamp oil seeds, fenegreek and coriander seed have in all parts of the District yielded a fair return. Garden crops, such as sugar-cane, turmeric, &c., have been good. The white and red cotton was extensively cultivated from the great demand for it and high prices. This crop has yielded a good return, both as to product and price. The yield of the Cholum crop was good. The extent of land cultivated with summer or second paddy crop has been very small this year, owing to the insufficiency of water in the Godavery in the months of April and May.

Rain-fall.

17. The fall of rain in each month, from April 1864 to March 1865, and the average of the whole District, are shown in the subjoined Statement. The total fall is below that of the previous year by about seven inches. The river rose up to twenty-three feet: only fourteen feet is the level which would be amply sufficient for all agricultural purposes :—

Year.	Months.	Fusly 1273.		Fusly 1274.		Increase or Decrease.	
		Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.
1864.	April	2	20	...	2	— 2	18
	May	1	18	1	81	+ 0	63
	June	3	27	4	58	+ 1	21
	July	6	73	4	48	— 2	25
	August	4	48	3	58	— 0	90
	September	8	7	2	91	— 5	16
	Total... ..	25	93	17	38	— 8	55
1865.	October	5	24	1	42	— 3	82
	November	1	20	6	53	+ 5	33
	December	...	...	45	...	+ 0	45
	January	...	...	...	...	...	...
	February	...	3	...	39	+ 0	36
	March	...	12	...	2	— 0	10
	Total... ..	6	59	8	81	+ 2	22
Grand total... ..		32	52	26	19	— 6	33

Sanitary Condition.

18. The following Statement shows the number of persons attacked and died by cholera, small-pox and fever for Fusly 1274, in comparison with that of the previous year :—

Description of disease.	Fusly 1273.		Fusly 1274.		Increase or Decrease.	
	Attacked.	Died.	Attacked.	Died.	Attacked.	Died.
Small-pox... ..	2,541	356	8,580	1,458	+ 6,039	+ 1,102
Cholera	1,031	606	9,523	6,198	+ 8,494	+ 5,592
Fever	8,621	4,085	8,304	3,343	— 317	— 742
Total	12,193	5,047	26,409	10,999	14,216	5,952

19. The year under report was very bad in a sanitary point of view. The number of people attacked and died by cholera and small pox is very great. These two diseases proved more fatal than in the year preceding. The deaths are 65 per cent. of those attacked by cholera, and 17 per cent. of those attacked by small-pox. These diseases prevailed throughout the whole District, the former from the month of April 1864, and it has abated only lately after the late copious falls of rain which we have had; the latter was prevalent throughout the whole year. The number of persons attacked by fever is small as compared with that of the past year, and it was also less virulent. The deaths are 40 per cent. of those attacked; while it was about 50 per cent. in the past year.

SETTLEMENT REPORT OF THE

Fusly.	Number of cattle died.	20. The number of cattle which died in
1273	17,351	Fusly 1274 is less than that in the preceding
1274	14,364	year. The ordinary epidemic prevailed and
Decrease ...	2,987	

proved fatal in all the Taluks of the District more or less; but in parts of the Delta Taluks, the loss of cattle was large by the peculiar epidemic called "Jelagutegulu" or "disease of leeches." This disease attacks cattle that graze on an aquatic herb called Tutikada, which grows abundantly in the Anicut channels, as well as in swamps filled with Anicut water. Eating of this herb is supposed by natives to breed small leeches in the stomachs of cattle and so kill them. In Delta Taluks almost all the lands are under cultivation and water. There is hardly any pasture reserved for cattle, and they are therefore left to graze on the above called herb. On *post mortem* examination, I learn that leeches were always found in the stomachs of the dead animals. In this case they must have swallowed them while drinking.

Prices of Grain.

21. The prices of all articles of food continue high. The following Statement shows the prices of important grains:—

Items.	Per Garce	
	Fusly 1273.	Fusly 1274.
Paddy, first sort	142	147
Paddy, second sort	132	138
Jonnalu, (Cholum)	168	177
Raggy	149	165
Horse-gram	141	171
	Per Candy.	Per Candy.
Cotton	283	188

The prices of all grains in this year have increased. This is principally owing to the prosperous state of the agricultural classes, and the increasing wealth of the mercantile and well-paid population, as well as to the facilities afforded by the water communications for the carriage of articles, and the consequent increase of export trade.

22. The price of Cotton has been less in the year under report than in the preceding, in consequence of the smaller demand for the article and larger quantity grown.

Ryots Holdings.
Enclosure B in Statement No. 3.

23. The subjoined Statement shows the extent of land under the occupation of Ryots for Fusly 1274, and the assessment thereon.

Items.	Extent.	Assessment.
Ryots' holdings at the beginning of Fusly 1274	5,80,846	16,34,291
Deduct lands given up in Fasli 1274	*42,743	91,988
Remaining... ..	5,38,103	15,39,303
Add lands taken up in Fusly 1274... ..	†38,084	1,55,072
Total... ..	5,77,087	16,94,375
Deduct full survey fields of Nunjah lands left waste for want of water the assessment of which was remitted	3,528	15,492
Remaining... ..	5,73,559	16,78,883

* † Vide following page.

GODAVERY DISTRICT.

* Particulars of the land given up.

	Extent. Acres.	Assessment. Rupees.
1. By the change of lands under wet into dry by the correction of Settlement Registers in the Sub-division Taluks under the Board's instructions—vide Proceedings, No. 2,738, dated 6th May 1864... ..	8,872	22,341
2. By the change of lands under dry into wet by do. do	676	1,264
3. By the transfer of thirty-four villages under single rents to "Land Revenue Miscellaneous," as directed in paragraph 2 of the Board's Miscellaneous Circular, No. XCIV. of 1864	10,252	9,905
4. By the exclusion of the surreptitious and temporary cultivation of Government Ashalminaha lands, &c., in Fusly 1273, as reported in paragraph 17 of the last year's Jummabundy report	5,113	15,113
5. By the apportionment by Ryots of shists of lands of one description on the lands of another description in the joint-rent villages		2,224
6. By the discontinuance of unauthorized Pagoda allowance, &c., under village charges included in the demand... ..		8,737
7. By the deduction of Tirayti lands relinquished by Ryots in favor of Inamdars, in exchange for their Inam lands taken up for Public works... ..	583	2,642
8. Lands actually relinquished by Ryots to Government	17,247	32,762
Total... ..	42,743	94,988

† Particulars of the land newly taken up.

1. By the exchange of lands under wet into dry and under dry into wet by the correction of Settlement Registers in the Sub-division Taluks as above stated	9,548	23,605
2. By the apportionment amongst Ryots of shist of lands of one description upon those of another description		2,224
3. Lands actually taken up in Fusly 1274 including the enhanced rents in the assessment... ..	29,436	1,29,243
Total... ..	38,984	1,55,072

24. The total holdings of the Ryots during the Fasli, after making the foregoing deductions and additions, amounted to Acres 5,73,559, assessed at Rupees 16,78,883.

25. Of the actually relinquished extent of 17,247 acres, assessed at Rupees 32,762, the greater portion of land, amounting to 14,131 acres, bearing an assessment of Rupees 25,131, is in the portion of the Sub-division Taluks into which the Revenue Settlement has been introduced, as the Ryots were at liberty, under the Ryotwar system, to give up any land which they do not wish to keep; and 2,961 acres, assessed at Rupees 6,173, are in the upland Taluks of Rajahmundry, Peddapoor, Ellore, and Yernagudem. They were given up in consequence of the inability of Ryots to cultivate the extensive jungle tracts of the country. The remaining 155 acres, of the annual value of Rupees 1,455, were given up in the Amalapur Taluk in consequence of their being situated close to the sea and liable to be flooded by sea water.

26. Of the extent of 29,436 acres, assessed at Rupees 1,29,243, newly taken up, 20,674 acres, assessed at Rupees 39,693, are in the Sub-division Taluks, and were so for the same reason as mentioned for lands given up, and the remaining 8,762 acres, and Rupees 89,550, are in the other Taluks under Joint rents, chiefly from permanently taking up Government waste lands which were rendered fit for cultivation, especially by means of anicut irrigation, and the enhanced rents on the Lunkas, and on the joint rented villages included in the Shist.

Rs.
* 12,694
† 2,798

27. Remission has been granted to the amount of Rupees 15,492 for full fields left waste in the Rajahmundry,* Peddapoor, and Ramachendrapoor† Taluks, in consequence of the

failure of seasonable rains, and the tanks under which they were cultivated not having received water.

SETTLEMENT REPORT OF THE

28. The accompanying Statement exhibits the extent of land of different descriptions actually cultivated, and its assessment for Fusly 1274, as compared with that of the previous year:—

Items.	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Dry..	1,82,067	5,83,968	1,87,822	6,09,774	5,755	25,806	.....	.....
Dry, converted into wet...	43,759	1,63,478	47,436	1,88,121	3,677	24,643	.....	.....
Wet ...	1,74,700	5,95,498	1,55,925	5,44,310	...	.....	20,784	51,188
Garden ...	2,147	10,741	2,075	10,582	...	.....	72	162
Dry, converted into garden ...	2,166	12,118	2,576	13,172	410	1,054	.....	.....
Wet, converted into garden ...	365	1,429	602	2,110	237	681	.....	.....
Garden, converted into wet ...	1	4	.....	.....	...	.....	1	4
Total...	4,07,214	13,67,239	3,96,436	13,68,069	10,079	52,184 51,354	20,857 10,079	51,354
					Net...	830	10,778	
Waste charged.	1,73,632	2,67,052	1,77,123	3,10,813	3,491	43,761	.....	.....
	5,80,846	16,34,291	5,73,559	16,78,882	13,570 Net...	95,945 44,591	20,857 7,287	51,354

There appears a net decrease of 10,778 acres in the extent of actual cultivation, and a net increase of Rupees 830 in the assessment thereof in the year under report over those in the year preceding. They are merely nominal. There is really an increase in the extent of land cultivated, because the land taken up for cultivation is more than that given up by about 12,000 acres; but the decrease appears from the transfer of the Land Revenue of the thirty-four single-rented villages and that of Ashalminaha lands to "Land Revenue Miscellaneous." The increase in the assessment, instead of decrease, is due to the increase in the amount of Durkhast for Fusly 1274 on Lunkas and Joint-rent villages.

29. The large decrease of 20,784 acres in the cultivation of wet crops is owing partly to the correction of wet into dry in the villages of the Sub-division Taluks, and partly to the transfer of such lands of the single-rented villages to the "Land Revenue Miscellaneous."

30. The extent of waste charged in Fusly 1274 is more by acres 3,491 than in the year preceding. Of the whole extent of waste charged in Fusly 1274, which amounted to acres 1,77,123 assessed at Rupees 3,10,813, 25,875 acres, bearing an assessment of Rupees 51,523, are in that portion of the Sub-division Taluks in which new survey rates have been introduced. This is what was left waste at the pleasure of the holders for their own convenience, such as for pasture or fallow, and the remaining waste, amounting to acres 1,51,248, assessed at Rupees 2,59,290, is in all the villages under joint rents. Almost all the lands in each village being under the occupation of Ryots according to the joint renting system, with less or more Shists which were fixed by themselves at their will. The reasons for this have been specially reported on in my letter to the Board, dated 19th July 1864, No. 183.

GODAVERY DISTRICT.

Statement No. 4

Items.	Fusly 1273.	Fusly 1274.	Increase or Decrease.
Occasional ...	4,313	19,826	X 15,513
Ordinary ...	31,345	22,853	- 8,492

31. This statement shows remissions given at the time of settlement, the results of which are compared in the margin. The large increase of Rupees 15,513 under the head of occasional remissions is principally owing to the remissions on account of the great damage occasioned to the crops in the sea coast villages by the cyclone and irruption of sea on the 1st November 1864, and to the remissions granted for Shamlat Banger, or for portions of wet fields left uncultivated from want of water, as well as to the remissions of shist of zerayati lands which were given up in favor of Inamdars in exchange for their Inams occupied for public purposes.

32. The decrease of Rupees 8,492 under the head of Ordinary remissions, is chiefly owing to the discontinuance of usual but unauthorized allowances to Pagodas, which were paid from the demand of revenue under the name of village charges or Gramakharch.

Statement No. 5.

33. This Statement shows a remission of Rupees 1,006 on account of Shary, or withered crops, given by the Deputy Collector V. Chidambaram Row in the Ellore Taluk.

Cultivation of Sugarcane, Cotton, and Indigo.

Statement No. 7.

34. The extent of land cultivated with sugar-cane, cotton and indigo is shown in this statement. An abstract of it follows in comparison with that of the previous year:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Sugar-cane ...	5,387	5,535	148	...
Cotton ...	21,372	39,375	18,003	...
Indigo ...	423	179	...	244

35. There was a large increase in cotton cultivation. It has been extensively cultivated, especially in the up-land Taluks owing to the remunerative prices and demand for exportation.

216 Acres.

Most part of the decrease in the cultivation of Indigo is in the Cocanada Division. It is owing to the lands hitherto cultivated with this article having been in this year brought under wet cultivation by the improved means of Annicut irrigation, because it is less laborious and expensive so to cultivate them.

Statement No. 9.

36. This Statement shows the particulars of the current demand of "Land Revenue Miscellaneous." The following abstract exhibits the above items for the current year as compared with those of the preceding year:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease
1. Sundry items ...	1,80,412	...	...	1,80,412
2. Land Revenue Miscellaneous ...	4,91,970	12,99,282	8,07,312	...

37. The decrease of Rupees 1,80,412, under sundry items, is owing to this head being done away with, and the receipts hitherto credited to it being transferred to "Land Revenue Miscellaneous", according to the Board's Miscellaneous Circular, No. XCIV., dated 31st August 1864. The net increase of Rupees 8,07,312, under Land Revenue Miscellaneous results from a gross increase of Rupees 8,29,640, and a gross decrease of Rupees 22,328 as detailed in the Statement No. 9.

SETTLEMENT REPORT OF THE

38. The principal causes are as follows:—

For gross increase.

* Rupees 1,60,654.

neous, in accordance with the Board's orders above quoted.

† Rupees 9,692.

‡ Rupees 19,477.

Third.—By the transfer of water tax on Government Zirayati lands, amounting to Rupees 5,70,306, which was in last year included in the Ain demand of Land Revenue under the head of "additional assessment" in enclosure A. of Statement No. 3 to "Land Revenue Miscellaneous," in the year under report, by Order of the Board of Revenue conveyed in their Miscellaneous Circular, No. XCIV., dated 31st August 1864, and their telegram of the 15th September 1865.

§ 30,329
|| 66,879

¶ 97,190

|| Rupees 13,127.

between the Government village of Kota and Zemindary village of Kotipally, which was in deposit, having been credited to this head in last year, while there is nothing of the kind in this year; and

5,785.

reverted, sequestered, and unclaimed Inams, while it was Rupees 10,889 in last year, because the Shist of such Inams of former years was in last year transferred from deposits to this head.

40. As directed in paragraph 6 of the Board's Miscellaneous Circular, No. XCIV., dated 31st August 1864, I beg to send a separate Statement showing the Demand, Collection, and Balance of each item under Miscellaneous, and a Memorandum giving an explanation of the nature of each item. Full particulars for the water tax on Government Zirayati Inams and Zemindary lands are given in a Statement which accompanies the above Memorandum.

General Results of Land Revenue.
Statement No. 10.

Revenue compared with that of the preceding year:—

Items.	Fusly 1273.		Fusly 1274.		Difference.		Remarks.
	Number of villages.	Assessment.	Number of villages.	Assessment.	Number of villages.	Assessment.	
Permanently settled		Rs.		Rs.		Rs.	
Quit-rent on Shrotriem villages	738	7,44,702	728	7,37,781	...	6,921	Decrease.
Rented for more than one year	84	26,591	...	24,363	...	2,228	Do.
Rented for one year	24	4,091	...	...	24	4,091	Do.
Ryotwar	710	16,52,353	...	...	710	16,52,353	Do.
Total...	243	6,62,578	...	...	700	9,73,626	Increase.
Miscellaneous...	...	4,91,970	...	...	...	...	...
Grand Total...	1,799	35,82,285	1,799	36,97,630	...	1,15,345	Net increase.

42. The decrease of Rupees 6,921 under Peshkush is owing to the annual assessment of the Zemindary and Proprietary lands taken up by Public Works having been deducted from Peshkash under the Orders of Government in their Proceedings, dated 23rd February 1864, No. 325.

43. There is a decrease of Rupees 2,228 under quit-rent on Shrotriem villages. It is in consequence of the demand of such quit-rent for former years having been made in the past year while it is not the case in the current one.

44. The decrease of Rupees 4,091 under Rents for more than one year is owing to its transfer to "Land Revenue Miscellaneous," according to the instructions contained in the Board's Miscellaneous Circular, No. XCIV., dated 31st August 1864.

45. The decrease of Rupees 16,52,353, under the rents for one year, is owing to the revenue of seven hundred villages under joint-rents, and ten villages rented out to single individuals for one year, having been in this year transferred to Ryotwar and Miscellaneous respectively, under the Board's instructions in the Proceedings above quoted.

46. These reasons are also applicable to the increase of Rupees 9,73,626 under Ryotwar and the increase of Rupees 8,07,312 under "Land Revenue Miscellaneous." The increase of Ryotwar has been counterbalanced to a greater extent, viz., Rupees 5,70,306, by the exclusion of water tax on Government lands in the year under report, under the Orders of the Board of Revenue already quoted. The particulars of the cause of increase under "Land Revenue Miscellaneous" have been explained in paragraph 33 of this Report under Statement No. 9.

47. There is a net increase of Rupees 1,15,345 under all sources of Land Revenue. It is composed of the net increase (Rupees 18,146) of land assessment on the Government villages and Lankas, with reference to their improved condition by means of Annicut irrigation, and other circumstances, and the increase of water tax (Rupees 97,199) on the Government Zirayati, Zemindary, and Inam lands on account of improved irrigation, especially to dry crops having been watered consequent on the failure of rains.

Sundry Sources of Revenue,

48. The Sundry Sources of revenue, in comparison with those of the preceding year, are given in the subjoined Statement:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1. Abkarry	1,81,515	1,82,059	544	...
2. Income tax	48,079	49,298	1,219	...
3. Salt	3,14,788	4,16,158	1,01,370	...
4. Sea Customs	26,800	35,209	8,409	...
5. Land Customs	1,324	790	...	534
6. Stamps	1,13,611	1,32,196	18,585	...
Total...	6,86,117	8,15,710	1,30,127	534

49. The increase of Rupees 544 is attributable to the Abkarry of the Zemindary village of Kotipalli in this District, belonging to the Zemindar of Vizianagram, the revenue of which was hitherto appropriated by the Zemindar having been rented out for Rupees 100 a year on behalf of Government to the Abkarry renter of the Ramachendrapur Taluk in which it is situated, as directed by the Board in their Proceedings, dated 3rd September 1864, No. 7,754, as well as to the fees levied for licenses granted for the sale of foreign liquors under the new Abkarry Act No. III, of 1864.

50. The increase of Rupees 1,219 under Income tax is principally owing to the levy of Income tax on the interest paid by Government in this year to the Zemindar of the Pittapoor Estate on account of the amount of his Promissory Notes.

Salt.

51. The Statements Nos. 3, 4, 5, and 6, which accompany this report, show the details of salt transactions. The quantity in store at the commencement of the year was 5,65,013 Indian Maunds, including the wastage* of the previous year, and the salt supplied to Manikdekunta for sale on experiment. The quantity received into store during the year was 62,750 Maunds, making a total of Indian Maunds 6,31,763.

The sales and remissions, as per margin, within the Fusly amounted to 3,15,788 Indian Maunds, leaving a balance of 3,18,975 Indian Maunds at the end of the Fusly, inclusive of wastage in Fusly 1274, which amounts to 29,876 Indian Maunds. The wastage is larger than that in the previous year. It is owing to the length of time, (about four years,) for which the salt has been in store, and to some of the heaps of salt having suffered from the Cyclone of the 1st November last.

52. Under these circumstances, I request sanction of the Board for writing off the accounts the wastage of 29,876 Indian Maunds.

53. The quantity of salt estimated to be cropped was 1,00,000 Indian Maunds. The quantity actually received into store within the Fusly and subsequently was 43,309 Indian Maunds. The falling off is due to much inferior salt having been offered for store. It was then and there rejected and destroyed.

54. There is an increase of 76,875 Indian Maunds in the Home and Inland consumption, which is principally due to the Boat merchants and Brinjaries, who used to resort to the Kistna District stores, having resorted to this District stores, in consequence of the salt in the former having been destroyed by the Cyclone on the 1st November 1864.

Statement No. 5.

55. The subjoined comparative Statement shows the particulars of collection and charges:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Collections...	3,14,788	4,16,153	1,01,370	.....
Charges	33,639	19,630	.....	14,009

The increase of Rupees 1,01,370 in receipts is due to the increase in sales for reasons above-mentioned.

56. Particulars of charges are given in the following Statement:—

Items.	Fusly 1273.	Fusly 1274.	Increase or Decrease.
	RS.	RS.	RS.
Establishment and Saderwarid.....	11,338	9,722	— 1,616
Cudiwaram.....	16,319	7,670	— 9,149
Charges for exportation	2,266	1,262	— 1,004
Sundry charges.....	3,216	976	— 2,240
Total...	33,639	19,630	— 14,009

Explanation of the cause of the fluctuations in each item is given in the column of remarks of the Statement No. 6. There is a net decrease of Rupees 14,009 in the charges. This is owing chiefly to the quantity of salt stored and paid for in Fusly 1274 being less than that of Fusly 1273, and a Fourth Class Deputy Collector having in the greater part of the year been in charge of the Salt Department, whereas an officer of the second class was in the preceding year. There has been a decrease in the exportation charges, owing to the limited exportation of Salt to Calcutta in the year under report compared with the year past.

Sea Customs.

57. There is an increase of Rupees 8,409 under Sea Customs. It is chiefly owing to the exportation of Gingelly-oil seed in a larger quantity than that in past year, and to the levy of duty at two per cent. on the value of sugar exported this year under the Orders of Government, dated 3rd April 1865, No. 72, which was not the case in the past year.

Land Customs.

58. The decrease of Rupees 534 under Land Customs is chiefly attributable to the exportation of lamp oil seed in less quantity, and to the limited importation of wines, spirits, and piece goods, as well as to a fine of Rupees 200 inflicted on a frontier Gumastah, and kept in deposit, pending the result of his appeal, having been credited to the accounts in Fusly 1273.

Stamps.

59. The large increase of Rupees 18,585 in the Stamp Revenue is due to the great number of suits filed in the Small Cause Courts.

Total Demand of Land Revenue and Sundry Sources.

60. The entire demand in the year under report, on account of all sources of revenue, was Rupees 45,13,340, or Rupees 2,44,938 above the preceding year, as shown in the following Statement:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Land Revenue Ain demand	30,90,315	23,98,348	8,07,912	6,91,937
Miscellaneous	4,91,970	12,99,282	8,07,312	...
Total...	35,82,285	36,97,630	1,15,345	...
Sundry sources of Ain demand	6,80,958	8,10,406	1,29,448	...
Miscellaneous	5,159	5,304	145	...
Total...	6,86,117	8,15,710	1,29,593	...
Grand total of all sources of Ain demand	37,71,273	32,08,754	5,62,519	...
Do. Miscellaneous	4,97,129	13,04,586	8,07,457	...
Total	42,68,402	45,13,340	2,44,938	...

The causes for the increase of Rupees 2,44,937 have been fully detailed above in paragraphs 41 to 59.

Statement No. 11.

61. The subjoined Statement shows the Demand, Collection, and Balance of all Sources of Current Revenue.

Items.	Demand.	Collection within the Fusly.	Balance.	Subsequent Collection.	Balance.
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Permanently settled	7,37,781	6,85,970	51,811	49,106	2,705
Not permanently settled	16,60,567	16,26,340	34,227	28,264	5,963
Miscellaneous	12,99,282	9,91,478	3,07,804	1,70,931	1,36,873
Sundry Sources	8,15,710	7,85,805	29,905	28,259	1,646
Total...	45,13,340	40,89,593	4,23,747	2,76,560	1,47,187

Of the total demand of Rupees 45,13,340 under all sources of revenue for Fusly 1274, Rupees 40,89,593 were collected within the Fusly, and 2,76,560 up to the end of August, leaving a balance of Rupees 1,47,187.

62. Of the balance of Rupees 2,705 under Peshkush, Rupees 950 are due by the Proprietor of Billumilli and Bayyanagadem. It is as usual not collected, in consequence of lands to that value not having been cultivated this year by the non-completion of the repairs to the Bayyanadam. The work has been commenced, and is expected to be finished in the course of another year. The remaining Peshkush balance of Rupees 1,755 is outstanding on several other estates. Measures have been adopted for its speedy realization.

63. The balance of Rupees 5,963; under "not permanently settled," will be collected soon.

64. There is a balance of Rupees 1,36,873 under "Land Revenue Miscellaneous," the greater portion of which, about Rupees 1,00,000, has been kept in abeyance, pending the result of the inquiry into what is or what is not Mamool wet in Inam and Zemindary lands. Inquiry has been made, and Inam lands in certain villages which are found to be really Mamool wet have been exempted from water-tax, under the provisions of the Government Order, dated 16th January 1864, No. 101. But now, as directed in the Board's Standing Circular, No. LVI, of 30th August 1865, accompanied by the Government Proceedings, No. 1,871 of the 11th August 1865, the extent of Inams entered as wet in the Title Deeds, or Quit-rent Register received from the Inam Commissioner, will be exempted from water tax and arrears outstanding on them, as well as on the Zirayati and subsequent Inams in the Zemindary villages, and service Inams will be recommended for remission in the next year's report. The subsequent Inams in the Zemindary estates, and all service Inams which have not been enfranchised yet, are of course subject to the inquiry under the instructions enunciated in the Government Order of the 16th January 1864, No. 101. The remaining balance of Rupees 36,873 under Miscellaneous, which is being collected, will be credited to account soon.

65. The balance of Rupees 1,646, under sundry sources of Revenue is only in the item of Income Tax on account of the last kist which fell due in August last. It is being collected and will be brought to account quickly.

Statement No. 13.

66. The particulars of the arrears are set forth in Statement No. 13. The following is an abstract :—

Items.	Arrears outstanding at the beginning of the Fusly.	DEDUCT			Balance.	Subsequent collection, or remissions up to the end of August 1865.	Balance.
		Collection within the Fusly.	Struck off under sanction of Government.	Total.			
Permanently settled	23,880	21,653	1,154	22,807	1,073	...	1,073
<i>Not permanently settled.</i>							
Quit-rent on Shrotriem villages ...	1,806	1,022	...	1,022	784	107	677
Ryotwar	1,17,903	79,233	...	79,233	38,670	1,608	37,062
Miscellaneous	1,50,358	83,563	...	83,563	66,795	881	65,914
Total not permanently settled...	2,70,067	1,63,818	...	1,63,818	1,06,249	2,596	1,03,653
Total Land Revenue... ..	2,93,947	1,85,471	1,154	1,86,625	1,07,322	2,596	1,04,726
Abkarry	18,629	16,000	...	16,000	2,629	...	2,629
Income Tax... ..	9,764	9,719	40	9,759	5	...	5
Grand Total	3,22,340	2,11,190	1,194	2,12,384	1,09,956	2,596	1,07,360

The balance under all heads amounted at the commencement of the Fusly under report to Rupees 3,22,340. By remissions under sanction* of Government and subsequent collections

* Dated 12th May 1865, No. 1,005.

within the Fusly, and to the end of August 1865, this sum has been reduced to Rupees 1,07,360, which are classed as Recoverable, Doubtful and Irrecoverable as follows:—

Items.	Recoverable.	Doubtful.	Irrecoverable.	Total.
Permanently settled... ..	...	...	1,073	1,073
Quit-rent on Shrotriem villages	488	119	70	677
Ryotwar	12,299	7,920	16,843	37,062
Miscellaneous	18,261	40,227	7,426	65,914
Total	31,048	48,266	25,412	1,04,726
Abkarry	...	...	2,629	2,629
Income tax	5	...	...	5
Total	31,053	48,266	28,041	1,07,360

67. Of the recoverable portion of arrears of Rupees 31,048, outstanding under Land Revenue, Rupees 21,205 are in the Sub-division Taluks, Rupees 3,809 in the Taluks under the Head Assistant and Deputy Collector's charge, and Rupees 6,034 in the Principal Division Taluks. These arrears have accrued in four years, from Fusly 1270 to Fusly 1273 inclusive, except Rupees 803 of the previous year's. This amount is an old outstanding balance, against a Mokhasa village in the Ellore Taluk, on account of Kattubadi from Fuslies 1242 to 1250. This amount accumulated while this Taluk was in the late Masulipatam District. I find that by the settlement of the Kistna District Collector, this amount is under liquidation by instalments at 50 Rupees a year, which are being paid punctually. These arrears are, therefore, kept in the accounts, and as the Board dislike the retention of such long-standing arrears in the accounts, I request the Board's instructions as to how I should deal with it in future. I have written to the Collector of the Kistna District to inform me particularly under what circumstances this balance had accumulated, and by whose orders they were ordered to be collected by such small instalments. On my hearing from him, I will report to the Board specially on this subject.

68. Of the recoverable arrears of Rupees 21,205, outstanding in the Sub-division, as stated in paragraph 67, upwards of Rupees 10,000 are on the Estates of Nidadavole and Baharzalli on account of water tax for Fusly 1271. The cause for its being uncollected has been explained in the Reports for Fuslies 1271 and 1272. It will be finally settled soon after the completion of the inquiry regarding the exemption from water tax on Mamool Nunjah lands in those estates, which is now being made by the Sub-Collector; and for the speedy realization of the remaining

recoverable balance, of Rupees 11,205 in the Sub-division Taluks, as well as of Rupees 9,843 in the other Taluks, strict measures have been adopted, and I hope that most part of it will soon be recovered. The small balance of Rupees 5 under Income Tax will be shortly realized. Great part of the doubtful balance of Rupees 48,266 is the water tax imposed on the Mamool wet Inam and proprietary lands in Fusly 1273, as well as in the previous years. The collection of the arrears on the above account was postponed, pending the inquiry into what is or what is not Mamool wet, under instructions contained in the Government Proceedings, dated 16th January 1864, No. 101. After the completion of this inquiry, which is now going on, it will be known how much of it will be recoverable, and how much irrecoverable. Full inquiry will be conducted, during the next year's Jummaabundy, with regard to the remaining doubtful arrears, and the result will be communicated particularly in my next year's report.

* Exclusive of Rupees 1,153-9-10, on account of Peshkush already sanctioned.

69. The irrecoverable arrears amount to Rupees 23,041 under all sources of revenue, of which Rupees 16,433* were classed as irrecoverable, and recommended for remission in my past Jummaabundy Report; but this amount has not been sanctioned pending further particulars being given regarding these arrears. From this sum, the subsequent collections and transfers to other heads on recent inquiry, amounting to Rupees 379, being deducted, the net amount to be still sanctioned for writing off the accounts is Rupees 16,054. Most part of these arrears, viz., Rupees 14,113, are in the Sub-division Taluks; the causes mentioned by the Sub-Collector in his Settlement Report for Fusly 1273 were merely as usual, poverty, death, and desertion. I have, therefore, written to the Sub-Collector for full explanation as required in paragraph 44 of the Government Proceedings, dated 12th May, No. 1,005, communicated with the Board's Miscellaneous Circular, No. LXVI., dated 15th June last, regarding the circumstances under which he was induced to class the above sum as irrecoverable, what retarded the collection before the time prescribed by law had expired, what attempts were made for their realization, and whether any neglect on the part of the Revenue Officers in collecting the arrears has occurred. He has been also requested to furnish a Memorandum showing full particulars of all the items. As I have not yet obtained the above information from the Acting-Sub-Collector, I beg that the Board will excuse me for the delay which has occurred in reporting on the above arrears. I hope to be able to do so at an early date. The remaining arrears, amounting to Rupees 11,987, classed as irrecoverable in Fusly 1274, have been carefully inquired into and found to be altogether hopeless, for the various causes given in the following Memorandum, which is prepared with due regard to the instructions of Government and the Board, contained in paragraphs 44 and 16 of their Proceedings, dated 12th May and 15th June 1865, Nos. 1,005 and 66 respectively.

	FUSLIES.						
	1268.	1269.	1270.	1271.	1272.	1273.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
<i>I. Arrears under permanently settled.</i>							
1. Due by the Bayyunagaden and Dillamilly Estates, the payment of which being withheld in consequence of the non-repair of a bund by Government. The remission is necessary until the work now in progress is completed.						1,073 3 10	1,073 3 10
<i>II. Shrotriem Jody.</i>							
1. Charged in excess of the proper demand in the accounts by oversight.				0 1 1			0 1 1
<i>III. Arrears under Ryotwar and Miscellaneous.</i>							
1. Assessment and water tax due by Ryots who died leaving no heirs and property.	9 2 0	21 1 6	12 8 1	2 13 4	39 14 6	20 15 1	106 6 6
2. Assessment and water tax due by Ryots who deserted, leaving their holdings which are as usual rented out to others by the joint renters.		2 4 11	0 2 8	5 9 10	0 6 2	332 11 5	391 3 0
3. Do. do. due by the Ryots who could not pay their dues in consequence of poverty, and who have given up their holdings from their inability to cultivate them.		14 3 7	22 15 4	11 11 3	192 1 6	150 5 5	421 5 1
4. Water tax erroneously charged in the accounts on the incorrect measurement of lands and other items over included in the demand, the correct survey arrears, and the facts of excess demand having been subsequently ascertained, the collection of the arrears has been postponed.		0 10 0	2 1 8	0 13 7	52 5 5	1,004 3 10	1,060 2 6
5. Shist of lands washed by the Godavery, the real extent and Shist of which have been ascertained after the demand has been made as usual, the collections of the excess demand having been postponed.				2 1 4	65 15 4	115 14 3	183 14 11
6. Collections of the demand under one head having been erroneously credited to another head by the Curnums and Taluk Officials the adjustment of which could not be made.						96 5 7	96 5 7
7. Shist of Ateyapuram Lanka to be struck off the accounts under the Board's Orders, dated 10th February 1865, No. 789.				2,750 0 0	2,750 0 0		5,500 0 0
8. Shist of Zirayati lands taken up by channels and embankments, &c.					170 5 8	355 9 3	525 14 11
Total Land Revenue...	9 2 0	38 4 6	37 11 9	2,773 2 5	3,371 0 7	3,229 4 8	9,352 9 5
<i>IV. Arrears of Abkarry Revenue.</i>							
1. Due by the Renter of late Kapanarum Taluk. He having failed to pay the kists, the farm was attached and kept under Circar management, and having showed no property in consequence of some dispute between him and his private joint sherrers he was sent as defaulter to the Jail where he died. The remission is therefore necessary.			814 5 8	1,250 12 4	563 12 4		2,628 14 8
Grand Total.....	9 2 0	38 4 6	852 1 5	4,023 15 1	3,934 12 11	3,229 4 8	11,987 5 1

70. From the reasons given in the above Statement, it will appear that the arrears now classed as irrecoverable could not be collected before the period prescribed by law expired, and that there was no culpable neglect on the part of the Revenue Officers in making collections.

Results of the inquiry regarding the balance of Fusly 1273.

71. Referring to paragraph 8 of the Board's Proceedings, dated 22nd May 1861, No. 264, the following abstract is prepared from Statement No. 13 to show the result of the inquiry made regarding the balance of Fusly 1273 during the settlement of Fusly 1274:—

ITEMS.	PARTICULARS.			Total balance outstanding on the 1st September 1865.
	Recoverable.	Doubtful.	Irrecoverable.	
	RS.	RS.	RS.	RS.
Permanently settled	...	...	1,073	1,073
Not Permanently settled	...	...	...	...
Quit-rent on Shrotriem, &c., villages	282	119	...	401
Ryotwar... ..	8,150	5,330	1,931	15,411
Miscellaneous	3,993	24,753	223	28,969
Total	12,425	30,202	2,154	44,781
Total Land Revenue	12,425	30,202	3,227	45,854
Abkarry	...	...	...	...
Income tax	5	...	...	5
Grand Total	12,430	30,202	3,227	45,859

Coercive Measures.

72. Enclosure A. in Statement No. 13 shows the extent to which coercive measures were employed in the collection of revenue in Fusly 1274. Notices were issued to 1,513 Ryots, by whom arrears amounting to Rupees 24,793 were due. Property valued at Rupees 21,526 was attached, of which property to the value of Rupees 6,600 was sold.

Statement No. 14.

73. The annexed Statement shows the gross receipts, both current and arrears, in Fusly 1274 as compared with the preceding year:—

ITEMS.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
<i>Land Revenue.</i>				
Arrears	1,16,448	1,01,908	...	14,540
Current	29,72,899	23,12,309	...	6,60,590
Total	30,89,347	24,14,217	...	6,75,130
Miscellaneous	4,58,812	10,75,041	6,16,230	...
Total Land Revenue	35,48,159	34,89,258	6,16,230	6,75,130
Sundry Sources of Revenue	6,95,461	8,11,525	1,16,064	...
Grand Total... ..	42,43,620	43,00,783	7,32,294	6,75,130
Net... ..	...	...	57,164	...

74. The decrease of Rupees 14,540 in the arrears under Land Revenue is due to the balance outstanding at the close of Fusly 1273* for collection in Fusly 1274 being smaller than that remaining at the end of Fusly 1272†, and the receipts in the year under report are therefore, proportionately smaller than in the year preceding. The large decrease of Rupees 6,60,590 in

* Rupees 1,43,000.

† Rupees 1,57,000.

the current receipts under Land Revenue is chiefly ascribable to the transfer of water-tax on Government Zirayati lands, as well as Jodi and quit-rent on sundry Inams and certain other items from Ryotwar to Land Revenue, Miscellaneous, under the Board's Orders in their Miscellaneous Circular, dated 31st August 1861, No. XCIV. The increase under Miscellaneous is due to the above mentioned reason. The increase has been counterbalanced to some extent by the collection of water-tax on what appear to be usual wet lands having been postponed under Orders of the Board of Revenue. The increase in the receipts under sundry sources of Revenue is owing to the increased sales of salt and stamps as mentioned in paragraphs 54 to 59 of this Report.

Charges.

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Establishment and Saderwarid... ..	1,50,942	1,63,236	17,294	...
Extra charges	39,888	53,353	13,475	...
	1,90,825	2,21,594	30,769	...

75. The increase in the charges for Establishment and Saderwarid is partly owing to the salary of the Sub-Collector, Mr. Chase, having been drawn in the Godavery District for nine months in this year; whereas it was drawn only for three months in the year preceding, in consequence of his appointment as permanent Sub-Collector of the Kistna District, partly also to the salaries of the District Postal establishment, newly sanctioned in this year, having been debited under Land Revenue, while a small amount on this account was debited to the Postal Department in Fusly 1273. The net increase of Rupees 13,475 under, extra charges, results from the gross increase of Rupees 22,000 paid to the Proprietrix of the Gopalapuram estate on account of compensation for produce of past years of a portion of the Linka which was decreed in her favor by the Court, and from the gross decrease of Rupees 9,149 in the salt charges, the salt stored in the year under report being less than that in the preceding year.

76. Under instructions in paragraph 7 of the Board's Miscellaneous Circular, No. XCIV, dated 31st August 1864, a Statement showing the Demand, Collection, and Balance of interest on arrears of Land and Sundry Sources of Revenue is submitted. An abstract of the same is given below:—

Items.	Demand Current and Arrears.	Collections, Current and Arrears.	Balance Current and Arrears.	Amount of Arrears recommended for remission.
Land Revenue	9,309	4,663	4,646	1
Abkarry	1,431	672	759	601
Total... ..	10,740	5,335	5,405	602

Of the above balance, Rupees 975 have been since collected up to the end of August last, and for the realization of the remainder strict measures are being adopted, it will shortly be brought to account.

77. Of the arrears recommended for remission, one Rupee in the Land Revenue is on account of interest on Peshkush, which was over charged in the accounts in computing the interest in former Fuslys, and Rupees 601 are on account of the interest on the Arrears of Abkarry Revenue (viz., Rupees 2,029) outstanding against the renter of the late Kapanaram Taluk, which were recommended for remission in paragraph 69 of this Report. I request sanction for writing off the accounts the above sums of interest amounting to Rupees 602.

Working of the New System of Village, Taluk, and Huzur Accounts.

78. The village accounts have been examined and found to be correct, except in a few cases in which the necessary corrections were made, and the Kurnums have been warned to be more careful in future. As directed in the Board's Standing Circular, dated 18th January 1864, No. V, the Taluk accounts have been examined by the Officers in charge of the Taluks to which they belong. They are reported to be correctly prepared, except in the Taluks of Amalapur and Kamachandrapur, where certain deficiencies have been found, and the Tahsildars have been warned to have them carefully kept in future. The Huzur accounts have been correctly kept.

Register of Lands acquired by Public Servants.

79. The following Statement shows the number of public servants, and the extent of land held by them :—

Items.	Number of servants.	Extent of land acquired.
Up to the end of Fusly 1273, as per Register in the last Jum-mahbundy Report	125	A. C. 3,854 60
Deduct lands of the deceased, and of the servants who resigned the offices, and who transferred their lands to others	10	92 53
Remaining... ..	115	3,762 7
Add lands of the servants newly entertained, and those newly acquired by the old servants... ..	9	345 29½
Total... ..	124	4,107 36½

The Deputy Collector's have no lands in this District. The Tahsildars and Sub-Magistrates have possessed no lands in their respective ranges.

80. A Statement showing the costs awarded and recovered is herewith submitted. Of the amount of costs advanced by Government, in the year under report, Rupees 302 have been recovered subsequently, and the remaining Rupees will be realized soon.

Sub-Collector's Report.

81. Copy of the Sub-Collector's Report is herewith forwarded.

Conduct of the Subordinate Officers.

82. I have had reason to be satisfied with the conduct of my subordinates generally, with the exception of one or two of the Tahsildars.

(Signed) J. FRASER,
Collector.

COCANADA,
5th October 1865.

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SUB-COLLECTORATE.

1. I have the honor to forward Mr. Chase's Report of the settlement of the Sub-division for Fusly 1274, or 1864-65.

Villages at which the Settlement was made.

The following statement will show the stations where the settlement of each Taluk was conducted, the number of Puttahs distributed, and the time occupied in settling each Taluk.

Num-ber.	Taluks.	Stations.	Number of days for each.	Number of puttahs distributed.
1	Nursapur...	Nursapur.....	72	4,421 Individual Puttahs. 50 Joint-rent do.
				4,471
2	Mudi.....	{ 1 Viravasaram 37	46	4,601 Individual do.
		{ 2 Bhimanaram 9		
3	Tanuku.....	{ 1 Tanuku 19	26	7,205 Do. do.
		{ 2 Penugonda 7		5 Joint-rent do.
				7,210

Total number of Puttahs.	Renewed Puttahs.	Not renewed Puttahs.
16,282	11,788 or 27 per cent.	4,494

Mr. Chase settled all the Taluks of the Sub-division within their own limits, the necessary accounts, &c., required for settlement having been made ready during his stay in the Taluks.

The settlement of the Nursapur Taluk, though made at only one station, occupied the unusually long time of seventy-two days. The delay, however, was unavoidable, for at the time of its settlement, when you were absent on leave, Mr. Chase had the charge of the whole District.

When Mr. Chase was settling the Taluk, he always assembled, on fixed days for settlement, only those Ryots whose villages had then to be settled, in order to put them to no inconvenience, which is frequently attendant on the delaying of the settlement.

The long time taken up in settling the Undi Taluk was owing to the intervention of the Christmas holidays, before the commencement of which Mr. Chase had arrived in the Taluk for having the required accounts, &c., prepared; this being the first year and first Taluk commenced for settlement since the necessary corrections have been made in the erroneous entries of wet lands to dry.

SETTLEMENT REPORT OF THE

2. The settlement of the Tanuku Taluk occupied no longer period than usual, as the innumerable water tax complaints, which had formed the main work of the settlement in Fusli 1272 and 1273, were no more, and also as Mr. Chase had during his stay in the Undi Taluk arranged for the preparation of the necessary accounts, &c., in order that he might not have occasion to wait for their preparation after arriving in the Taluk.

Of the 16,282 Puttahs, as per above Statement, Puttahs 11,788 were renewed or newly prepared, as many alterations had to be made in the assessment of fields, in consequence of the changes effected in water tax, and the rest, viz. 4,494, have remained unrenewed and unaltered, as no changes took place in the holdings of Ryots.

Variations in the Number and Tenure of Villages.

3. The whole of the Sub-division has been already brought under the new settlement as formerly reported, with the exception of fifty-five villages, which are still joint rented. No changes, therefore, took place in the under and tenure of villages in the year under report.

Season and Crops.

4. The season on the whole was a favorable one for agricultural operations, though the average fall of rain in the year under report was less than in the preceding year by inches 9.6.

Year.	Months.	Fusly 1273.		Fusly 1274.	
		Inches.	Tenths.	Inches.	Tenths.
1864.	April	1	6	...	4
	May	...	...	1	1
	June	3	8	6	7
	July	5	9	8	4
	August	5	9	3	7
	September	7	3	...	...
Total		24	5	20	3
1865.	October	9	6	1	6
	November	4	...	6	3
	December	...	...	...	3
	January	...	...	...	...
	February	...	...	...	...
	March	...	...	...	...
Total...		13	6	8	2
Grand Total...		38	1	28	5

Want of early rains impeded the extensive cultivation of Punjab crops.

Black paddy cultivated in dry lands was much damaged for want of water, but cotton and red gram sown in localities mixed up with black paddy yielded a good crop. The object of sowing cotton and red grain seeds mixed up with black paddy was fully realized this year. Black paddy would produce a good crop when there are periodical rains, and the other two would in such case yield but a slight crop.

Cotton and red gram would yield a good crop even if there was a deficiency of rain, while black paddy would yield but a scanty crop.

Wet cultivation was carried on to its full extent as usual. The rains and the abundant supply of Anicut water were very beneficial to it. The rains of November, especially on the 1st, as the Ryots say, tended to the yield of wet paddy of a superior quality; whereas for the last few years, though the yield had been abundant as last year, yet the paddy produced was not so fine as that of last year.

The out-turn of all garden crops, such as sugar-cane, chillies, onions, turmeric, &c., was good.

The cyclone of 1st November visited nearly the whole of the Sub-division, but no loss of life or property was sustained any where, except in a few villages lying on the sea shore, such as Antervedi, Vemuldevi, &c. In these villages, a few persons and some cattle only fell victims to the cyclone.

Sanitary Condition.

5. The sanitary condition of the District was unfortunately very bad this year. The epidemic diseases of small pox and cholera were very virulent, the former throughout the whole year, and the latter during the months commencing from May last.

Scarcely was there a village in the Sub-division which did not more or less suffer loss from one or other of these diseases.

F uslis.	Death from Cholera.	Small-pox.	Fever and other diseases.	Loss of Cattle.
1273... ..	184	190	1,361	5,200
1274... ..	2,472	634	930	5,936

Of the 5,156 men attacked by small-pox, 83%, or sixteen per cent. died.

Of 3,283 attacked by cholera, 2,472, or seventy-five per cent. died.

The deaths from other causes being less than in the preceding year call for no particular explanation.

Mortality amongst cattle was greater than last year by 786.

In the Sub-division I find that the Ryots of wet villages are now in the habit of buying bullocks for cultivation early in the season, and re-selling them in the market as soon as the cultivation season is over; they are again bought at a lower value by some other Ryots, who in their turn, when their cultivation is completed, re-sell them. Thus, the same bullocks are bought and sold several times in the year at gradually reduced rates.

How can we expect the bullocks to live long if they are thus over worked. In wet villages there is also another disadvantage for cattle, namely, want of good fodder.

6. Prices of all grains were nearly as high as before. The poorer classes have in consequence been in great distress. But the agricultural classes have not suffered. The prices of Jaggery and cotton were not, however, so high as in last year.

The cause of which was attributable to their demand being less than in last year.

7. The following Statement will show the Amarakam, or total holding, of the Ryots compared with that of the preceding year.

Descriptions.	Acres.	ASSESSMENT.		
		Shist.	Water-tax.	Total.
Ryots' holdings of Fusly 1273	1,85,473	4,99,844	3,07,790	8,07,634
Deduct lands given up for Fusly 1274... ..	24,527	51,989	.....	.....
Add lands taken up for Fusly 1274	30,223	63,189	.....	.....
Total holding of Fusly 1274	1,91,169	5,14,044	3,09,409	8,23,453
<i>Particulars.</i>				
Settled villages... ..	1,52,046	3,44,023	2,71,043	6,15,066
Joint rent villages	39,123	1,70,021	33,366	2,03,357

Of the extent of land bearing an assessment of Rupees 51,989 entered as given up, lands

- *1. Shift of Asalumina lands included in last year's Amarakam.
 2. Corrections made according to the errata lists furnished by the Settlement Department.
 3. Ready-money allowances hitherto included in the joint rents, and paid by the renters to village Pag-das.
 4. Reduction of assessment effected in joint rent villages.
 5. Lands washed away by the river.

up, those of Rupees 25,134 were really given up, those of Rupees 23,605 were transferred from wet to dry, and from dry to wet, and those of Rupees 3,250 as particularized in the margin* were deductions made from the demand of last year in order to make the demand of current and former years agree.

Of the lands bearing an assessment of Rupees 66,189 entered as taken up, lands to the value of Rupees 59,669 were really taken up,

1. Challaninadym, or proportional charge of assessment.
 2. Corrections according to errata lists sent by the Settlement Department.
 3. Increase of assessment in joint rent villages.

those of Rupees 23,605 were transfers made from wet to dry, and from dry to wet, and those of Rupees 2,915 were additions made as per margin† to the demand of the current year.

The total Amarakam of the current year, after making the necessary additions and deductions, is Rupees 8,23,153, which is more than last year by Rupees 15,819.

Here I beg to offer a few remarks on Taluk Statement No. 18 and its enclosure A, and their corresponding Huzur Statements No. 3 and its enclosure B.

It is stated in Clause 2, paragraph 2 of the Revenue Circular, No. 32, published in the District Gazette, No. 43, dated 22nd October 1864, that dry lands converted into "wet and garden" should be entered in the same Statement as dry converted into wet, and dry converted into garden, but they ought not to be entered under the heads of wet and garden, and ought not to be included in enclosure A. of Statement No. 18 as relinquishment of dry and taking up of wet."

In the joint rented villages of the Sub-Division, the entries hitherto made as regards dry lands converted into wet and garden in the Taluk Statement No. 18 and its enclosure A., and in the corresponding Jummahbundy Statements of the Huzur are just the same as now directed in the Gazette Circular above quoted.

In the villages into which the Ryotwar system has been introduced, the Settlement Department have erroneously entered in their Registers some lands as wet, and others as dry. Those errors have been corrected, and the lands correctly entered in the Registers.

Mr. Chase, therefore, thought it desirable that the Jummahbundy Accounts of the Taluks and Huzur of this year should be in conformity with the entries of wet and dry, as per corrected Settlement Registers; so that the necessary transfers of wet to dry, and dry to wet, have been made in the accounts though contrary to the Circular above referred to.

If these transfers are not made, the entries made in Statement 18 under the heads dry, wet, &c., and the corresponding figures in its enclosure under similar heads will not tally. If this agreement is not needed, there will be no necessity for making the transfers in future accounts.

Ever since the introduction of the Ryotwar settlement into the villages of the Sub-division, it has been the practice to transfer dry fields, classed so by the Settlement Department, to the head of wet in village account 5 when they are cultivated with wet crop, although such fields stand in the accounts for the first year as dry, yet they are transferred in the accounts of the following year to wet.

Wet fields are in settled villages never allowed again to be transferred to the head dry in the accounts, though they may afterwards be cultivated with dry crops for want of water and other causes. I, however, beg your orders for my guidance in future as to whether fields now entered in the accounts of the settled villages as dry may be transferred to the head wet when wet crops are grown on them.

8. The Comparative Statement, as below, will show the Ryots' holdings with particulars of dry, wet, &c:—

Description.		Fusly 1273.		Fusly 1274.		Increase.	Decrease.
		Acres.	Rupees.	Acres.	Rupees.		
1		2	3	4	5	6	7
Amarakam.	1. Dry land	6,514	1,03,471	74,778	1,89,795	26,324	...
	2. Lankas	4,147	37,856	4,170	40,405	2,549	...
	3. Dry, converted to wet...	12,230	81,265	16,065	1,05,362	24,097	...
	4. Wet... ..	1,00,881	5,02,260	92,949	4,62,032	.....	40,228
	5. Garden	785	4,202	784	4,207	5	...
	6. Dry converted to wet..	1,686	16,071	1,941	18,338	2,267	...
	7. Wet do.	230	2,509	482	3,314	805	...
Total...		1,85,473	8,07,634	1,91,169	8,23,453	15,819	.....

The increase of assessment under the head "dry lands" was in consequence of the decrease under "wet," and also of the taking up of new lands. The increase of assessment under "Lankas" was owing to their having been rented out for higher sums than in the preceding year, and the fertility of their soil.

The increase under dry converted to "wet" was the result of a good supply of Anicut water.

In places where the Anicut water is available, the Ryots eagerly carry on wet cultivation as it is not so troublesome and expensive as dry cultivation.

The large decrease under the head "wet" is chiefly owing to the correction of wet lands to dry as directed in Board's Proceedings, No. 2,738, dated 6th May 1864.

The increase under the head of garden of all description was owing to the highly remunerated prices of garden crops.

The net increase of Amarakam, viz., Rupees 15,819, was chiefly due to taking up of waste lands which were corrected from wet to dry.

Wet lands corrected to dry and entered in the accounts of the year under report appear small. The reason being that many lands corrected in Fusly 1273 with reference to the correspondence noted in the margin were entered in the accounts of that Fusly.

Besides the lands in the Amarakam of Ryots, many waste lands were also corrected to dry, some of which were taken up this year for dry cultivation. As the means of irrigation are improved, plenty of waste land will be brought under cultivation.

The results of the corrections from wet to dry will be separately reported, some of the requisite information being still due from the Taluks of Narsapur and Tanuku.

Actual Cultivation.

9. The subjoined Statement will exhibit the extent of land cultivated this year out of that held by the Ryots as per Statement appended to paragraph 8.

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Extent	1,46,380	1,49,528	3,148	...
Assessment	6,85,422	7,10,722	22,300	...

The large increase of Rupees 22,300 in the cultivation was due to the increased Amarakam caused by the adjustment of classes of dry and wet lands to the enhanced prices of grains, and to the good supply of Ancient water.

Waste remitted to the Ryots.

10. The annexed Statement will show the waste charged to the Ryots in their holdings.

Items.	Acres.	Shist.	Water tax.	Total.
Settled villages...	25,733	51,311	15,678	66,989
Joint rented do.	15,720	45,261	...	45,261
Total ..	41,453	96,572	15,678	1,12,250

The whole extent of waste charged to Ryots in their holdings in settled villages was on account of lands left waste either for pasturage, fallows, or from the negligence of the Ryots, and that charged to the Ryots in joint rent villages was on account of the reasons stated in last year's Settlement Report, dated 31st August 1864.

Remission.

11. The following Statement will show the amount of remissions granted in the Shist in the year under report:—

Descriptions.	Fusly 1273.	Fusly 1274	Increase.	Decrease.
Occasional... ..	596	9,657	9,061	...
Ordinary, or general remissions	3,097	2,205	6	898

Of the amount of Rupees 9,657, remitted under the head "Occasional," Rupees 210 were on account of lands washed away by the Godavery, Rupees 8,690 on account of crops entirely destroyed by the late cyclone in villages lying on the sea coast in the Narsapur Taluk and near the salt creeks in the Undi Taluk. Rupees 426 on account of fruit trees in some cases, and large branches of such trees in other cases (from the produce of which alone the assessment of the lands on which they stood was payable) being destroyed or damaged by the hurricane in November last. Rupees 96 on account of lands occupied by channels dug by the Public Works Department, and Rupees 235 on account of lands given in exchange for Inams taken up by channels, &c., in former years.

Besides the lands deducted this year from Zeriyati, on account of exchanges made for Inams taken up by channels, there was some more land also to be deducted; but some information being still due from the Taluks, all the deductions have not been completely made in the accounts of this year. The assessment payable on those lands was, however, directed to be held in abeyance, as the Inamdars to whom the lands were given in exchange had already taken possession of them.

The net decrease of Rupees 892, under ordinary remissions, resulted, from the allowances hitherto paid by the Ryots to village parganas, and included in the Amarakam of the joint rented villages having been stopped under an order issued by you to the Tahsildars of the sub-division. The slight increase of Rupees 6 under the same head was owing to the sum agreed to be paid, and added to the emoluments of the village Shroff of Kadali by the joint renters of that village in the Narsapur Taluk.

Cultivation of Sugar-cane, &c.

12. The following Statement will show the cultivation of special crops such as Sugar-cane, &c:—

Items.	Fusly 1273.		Fusly 1274.		Increase.	Decrease.
	Acres.	Rupees.	Acres.	Rupees.		
Sugar-cane	1,071	5,764	1,006	5,714	.....	65
Cotton	2,778	6,883	9,017	23,419	6,239	.....
Indigo	1	2	6	15	5	.....

The decrease in Sugar-cane cultivation was owing to the falling off in the demand for sugar.

The large increase in the cotton cultivation is chiefly due to the demand for exportation and to its remunerative price. Cotton was extensively cultivated this year than it has been during the last five years.

The increase in Indigo cultivation is not a matter of any importance, as the crop on the whole was only raised on a small extent of land.

The Ryots believe the leaf of the Indigo plant to be poisonous. They say, much of their cattle has been destroyed by eating this leaf, and they therefore are prejudiced against it, and will not cultivate the plant extensively.

Entire demand of Sub-division.

13. The following Statement comprises the whole demand of the Sub-division properly arranged under different heads:—

Descriptions.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
<i>Land Revenue.</i>				
1. Quit-rent and Shrotriem of Agraharum...	12,828	11,314	...	1,514
2. Ryotwar... ..	...	...	...	...
<i>Settled villages.</i>				
Shist... ..	3,32,489	3,42,651	10,162	...
Water tax... ..	2,70,450	2,71,043	593	...
<i>2. Joint rent villages.</i>				
Shist... ..	1,63,663	1,59,531	...	4,132
Water tax... ..	37,340	38,366	1,026	...
Total Shist... ..	4,96,152	5,02,182	6,030	...
Water tax... ..	3,07,790	3,09,409	1,619	...
3. Miscellaneous... ..	2,93,413	2,95,397	1,984	...
Total...	11,10,183	11,18,302	8,119	...
<i>Particulars.</i>				
1. Narsapur	4,19,093	4,05,450	...	13,643
2. Undi	2,97,462	3,04,250	6,788	...
3. Tanuku	3,93,628	4,08,602	14,974	...

The decrease under quit-rent and Shrotriem of Agraharums was caused by the quit-rent of some preceding years having been demanded in the accounts of last year with reference to the supplemental Registers then received from the Inam Commissioner.

The increase under Shist in Ryotwar was in consequence of new lands having been taken up this year for cultivation, and also of the increase of Chellanirayam, or gradual imposition of assessment.

The increase under water tax in Ryotwar was owing to the increased cultivation by means of ancient irrigation, and also to the increase of Chellanirayam.

The cause of increase under Miscellaneous will be explained in the following paragraph.

14. The following comparative Statement will exhibit the details of Miscellaneous Land Revenue.

Descriptions.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1. Water tax on Inams in Government villages...	1,58,682	1,56,628	...	2,054
2. Do. on Inam and Zeroyati in Zemindary and proprietary estates ...	68,327	73,689	5,362	...
3. Do. on Patepradas ...	...	2,702	2,702	...
4. Jodi and quit-rent in Government Taluks and Zemindary and proprietary villages...	57,933	50,280	...	7,653
5. Sundry items ...	8,471	12,098	3,627	...
Total...	2,93,413	2,95,397	1,984	...

The decrease under water tax on Inams in Government Taluks was the result of correcting erroneous entries of wet lands to dry.

The increase under water tax on Zeroyati and Inams in Zemindary and proprietary estates was owing to the extended cultivation of lands under ancient irrigation.

The amount of Rupees 23,488 temporarily agreed to be paid as water tax by the Zemindar of Nidadavole and Baharazally estates is included in the sum of Rupees 73,689. The accounts required in order to determine the amount of water tax to be added permanently to the Peshkush payable by the Zemindar have not yet been prepared pending the answer to a reference dated as per margin.

Mr Chase's letter to the Collector, No. 66, dated 5th August 1864.

The decrease under Jodi and quit-rent in Government Taluks, &c., was owing to the amount of some preceding years having been demanded in last year with reference to the supplemental Quit-rent Registers received from the Inam Commissioner.

The increase under sundry items was the result of transferring Shist of water tax on Asal-minaha lands cultivated without permission from the head "Ryotwar" to that of "Miscellaneous."

15. The amount of water tax not charged this year in the Sub-division amounted to Rupees 25,940 as explained below:—

	Ryotwar.	Miscellaneous.
Not charged on account of loss sustained by cyclone ...	Rs. 1,092	Rs. 386
Do. on account of lands left waste and those sustained entire loss of crop from too much ancient water ...	8,546	844
Do. on account of lands not at all supplied with water, and also of lands supplied insufficiently...	7,632	1,152
Do. on account of lands left waste from Tsavada...	2,018	356
Do. on account of lands for which water was supplied by means of picottas...	3,506	298
Total...	22,814	3,026
Grand total...		25,940

Demand, Collection, and Balance.

16. The following Statement will show the Demand, Collection, and Balance for Fusly 1274 in the year under report:—

Taluks.	Demand.	COLLECTIONS.			Balance.	Per centage of balance.
		Within the Fusly.	Subsequent collections up to 10th August.	Total.		
1	2	3	4	5	6	7
Narsapur ...	4,05,450	3,43,919	3,3531	3,77,450	28,000	Rs. A. P. 6 14 6
Undi ...	3,04,350	2,10,542	36,991	2,47,533	56,717	18 10 4
Tanuku...	4,08,602	3,83,127	14,255	3,97,322	11,220	2 11 11
Total...	11,18,302	9,37,588	81,777	10,22,365	95,937	8 10 0

Of the whole amount of balance outstanding, viz., Rupees 95,937, Rupees 50,110 being water* tax charged on usual wet Inams, and Rupees 800 being assessment on Zeroyati lands given in exchange for Inams occupied by channels, &c., making in all a total of Rupees 50,910 was held in abeyance pending the disposal of Inamdars' claims to treat their lands as usual wet, and the preparation of the required information regarding the extent, &c., of Zeroyati lands given in exchange for Inams taken up by the Public Works respectively, and the remainder, viz., 45,027, was actually due on the 10th ultimo, some of this balance seems to have been since collected, and for the realization of the remainder strict orders have been already issued to the Tahsildars.

* Letter from the Collector, No. 94, dated 13th July 1864.
Board's Proceedings, dated 5th July 1864.

Demand, Collection, and Balance of Arrears.

17. Of the amount of arrears, viz., 1,65,518 outstanding at the end of Fusly 1273, Rupees 1,01,634 were collected in Fusly 1274, or the year under report, leaving a balance of Rupees 63,884 at the end of Fusly 1274 or this year.

Fuslies.	Balance up to end of July 1864.	Subsequent collections in Fusly 1275.	Recoverable.	Doubtful.	IRRECOVERABLE.				
					By death.	By dereliction.	By other cause.	Total.	Fusly 1273.
1	2	3	4	5	6	7	8	9	10
1273...	27,652	555	7,438	19,124	18	147	370	535	...
1272...	19,506	73	2,924	3,787	...	...	39	39	12,683
1271...	11,555	14	10,704	209	...	...	...	...	623
1270...	4,737	9	513	3,516	...	...	...	...	699
1269...	402	74	...	240	...	...	1	1	87
1268...	15	...	...	...	...	...	...	...	15
1266...	14	...	...	...	...	...	...	...	17
Total...	63,884	725	21,579	26,876	18	147	410	575	14,129

The amount of Rupees 21,579, classed as recoverable, will soon be collected, and that of Rupees 26,876, classed as doubtful, will be inquired into more fully at the time of the next Jumbabundy and reported upon.

Of the amount of Rupees 579, classed as irrecoverable, Rupees 18 and Rupees 147 entered under the heads of "By death" and "by Desertion" respectively, are hopeless; some of the ryots against whom the balance stands in the accounts having died, and others having left their villages and gone no one knows where, leaving no heirs, nor property, and the remainder, viz., Rupees 410, entered under the head "By other causes" is also hopeless. Rupees 73 being the assessment on land washed away by the Godavery, and also taken up by the Public Works. Rupees 9 being the assessment on land deducted according to the errata lists furnished by the Settlement Department, and Rupees 328 being the sum added to the demand of Fuslies 1272 and 1273 over the correct demand by mistake which is held in abeyance. I, therefore, recommend that the sanction of Government may be obtained for writing off the accounts the total sum of Rupees 575, entered under the head "Irrecoverable."

The amount of Rupees 14,129, entered in column 10 of the Statement, under the head "Irrecoverable," was the sum recommended for sanction to be written off the accounts by Mr. Chase in his Settlement Report for Fusly 1273. The information called for in the subject in your Memorandum No. 101, dated 19th instant, will be furnished as soon as possible.

Resort to Coercive Process.

18. The amount collected by coercive means this year was Rupees 2,882, out of an aggregate arrear Rupees 12,167.

Examination of Accounts.

19. The accounts kept according to the Village Manual were examined and found to be generally correct. The discrepancies found were pointed out to the Kurnums for their future guidance.

The Taluk accounts were examined by Mr. Chase himself, according to the Standing Circular No. 5 of 1864, and he appears to have made no remarks on them, as they were all found to be kept correctly in form.

Conduct of Subordinate Officers.

20. Mr. Chase stated to me that he was satisfied with the conduct of the subordinate Officers in the Sub-division.

NARSAPUR,
1st September 1865,

(True Copy.)

(Signed) F. WEBSTER,
Acting Sub-Collector.

(Signed) J. FRASER,
Collector.

SETTLEMENT REPORT OF KISTNA DISTRICT.

1. I have the honor to submit the Settlement Report of the Kistna District for Fusly 1274, together with the usual Statements, and that called for in the Board's Proceedings noted in the margin.

Dated 31st August 1864, No. 5,631.

2. I joined the District only on the 25th August last.

3. The following statement shows the Taluks which were settled by the Collector and his subordinates; the stations at which the settlement was made; and the time it occupied.

STATEMENT No. I.

Officers.	Names of Taluks.	Stations at which settlement was made.	Number of days occupied in the settlement.	Total period.	
				Months.	Days.
Collector.	Bunder	Bunder... ..	4	1	17
	Avinigadda	Avinigadda	3		
	Gudivadah	Gudivadah	12		
	Bunder... ..	Bunder... ..	6		
	Repally	Repally	11		
Acting Sub-Collector.	Bapatla	Bapatla	11	2	25
	Guntoor	Guntoor	17		
	Rajahpetta	Narsarowpett	27		
	Krosur	Krosur	3		
	Amaravatee	Amaravatee	38		
Head Assistant Collector.	Nandigama	Penuganchiprole	2	...	16
	Jaggiahpetta	Jaggiahpetta	2		
	Nandigam	Nandigam	3		
	Bezoarah	Bezoarah	5		
	Kondapalli	Kondapalli	1		
Deputy Collector.	Chanubanda in Vis. sannapett Division.	Mylavaram	2	1	9
	Chanubanda	Chanubanda	1		
	Palnad	Dachepalli	9		
	Karempudi	Karempudi	2		
	Komaravillepadu	Komaravillepadu	1		
Deputy Collector.	Vinukonda	Vinukonda	1	1	9
	Do.	Do.	26		
Total...				6	7

SETTLEMENT REPORT OF

Puttahs—Statement No. 1.

4. Fresh Puttahs were given only to the Ryots who took up lands newly, and to those whose Puttahs had been lost during the cyclone. In all other cases the old Puttahs were confirmed.

Variations in the number and tenure of villages.

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

STATEMENT No. 2.

Description.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Ryotwar villages	935	935	...	...
Joint rent do.	381	375	...	6
Whole rent do.	22	27	5	...
Shrotriem do.	207	208	1	...
Surva Inam do.	15	15	...	...
Jagir do.	2	2	...	...
Villages paying no revenue ...	5	5	...	...
Total...	1,567	1,567	6	6

Out of the joint rent villages, seven were brought under "whole rents" during the current year, and two of the "whole rent" villages reverted to joint rents. One joint rent village has become a Shrotriem under the orders of the Inam Commissioner. This accounts for the decrease of six in the number of joint rent villages, and the corresponding increase in the number of the others.

Season.

7. From the subjoined Statement, it will be observed that rain, as compared with the former year, was plentiful in the early part of the season, and beneficial to the early and dry crops:—

Months.	Fusly 1273.	Fusly 1274.
1864.	I. C.	I. C.
April	2 5	...
May	0 7	2 97
June	1 93	3 30
July	4 10	5 95
August	1 85	5 73
September	4 80	4 6
Total...	14 80	22 1
October	4 55	1 72
November	0 40	2 93
December	...	0 13
1865.		
January	...	...
February	...	0 77
March	...	...
Total...	4 95	5 55
Grand Total...	19 75	27 56

KISTNA DISTRICT.

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The former yielded on the whole a good return, but the latter suffered from blight. The wet crops in the upland Taluks almost perished for want of rain. The cyclone of 1st November damaged the greater part of the dry crops in the Taluks of Bapatla, Repalli, Guntoor, Bunder, and Gudiwadah. In those portions of these Taluks not affected by the inundation of the sea, the torrents of rain that fell proved beneficial to the wet crops. I can hardly think the registered fall of rain for November, Inches 2 and Cents 93, can be correct. The gauge, I am informed, was blown over, and the amount seems to have been entered at a guess. I was at the time at Narasapur as Sub-Collector. My gauge was blown over; but the one at the Tahsildar's office showed a fall exceeding four inches on the night of the 1st November; and judging from what I have heard of the cyclone, and seen of its effects, I am inclined to believe that the fall of rain here must have exceeded that of forty-two miles further north.

8. These inundated lands were also unfit for Pyra or late crops. In the inundated villages of the Coast Taluks, Variga, Bengal-gram, Lamp-oil seed, Horse-gram, Tobacco, Black and red gram were preyed upon by grubs when young. The Sarva and Dalwa paddy crops in the Colair lake yielded but a small return.

Wages.

9. The cyclone influenced the rise of the hire of labor. The town of Masulipatam and many villages having been nearly destroyed, there was a great demand for labour to re-construct what had been destroyed. A Carpenter, contented with four Annas per diem before the cyclone, now is hardly satisfied with ten or twelve Annas. In the same proportion all other labourers have increased their demands, and as their numbers have decreased, and the demand for labour has increased, they are almost certain to get what they ask for their labour. Agricultural labour is, as usual, generally paid for in grain and other agricultural produce.

Sanitary condition.

10. Cholera and small-pox have been prevalent in some villages, and in some cases proved fatal. Fever and guinea worm also appeared for a few months in the hilly taluks. The town of Masulipatam has been peculiarly free this year from cholera and small-pox. It was feared that the deaths caused by the cyclone, and the hasty disposal of several thousands of corpses, that during the last months the town would have been visited by some epidemic. But contrary to expectation, I believe, the sanitary state of the town to be better than it has been any time this last ten or twelve years. Sanitary measures have been strictly attended to, and with the most beneficial effects.

11. The loss of cattle has been very great. Many were washed away during the cyclone, and many having no pasturage afterwards, died from sheer starvation.

Prices.

12. The following statement shows the prices of the principal grains compared with those of the preceding year:—

Names of grains.	Fusly 1262.	Fusly 1273.	Fusly 1274.
	RS.	RS.	RS.
Paddy... { First sort, per garce	73	193	197
{ Second do. do.	55	182	178
Jonnalu, per garce	105	251	228
Sujjalu, per garce... ..	85	234	210
Horse gram, per garce... ..	84	205	261
Varagu, per garce	73	212	192
Lamp-oil seeds, per garce	132	228	261
Gingely-oil seeds, per garce	184	307	361

SETTLEMENT REPORT OF

13. The prices of some of the most important grains have increased. This increase, however, is to the advantage of the producer, but presses heavily on those who receive fixed salaries in cash. In fact it depreciates the value of money.

Ryots' holdings.

14. The following statement will show the extent of land under occupation and cultivation, as well as the assessment, compared with the preceding Fusly :—

Items.	Particulars.	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
		Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
Land under occupation.		Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
	Punjab	13,52,986	20,01,682	14,09,679	20,96,312	56,693	94,630	.....	.....
	Nunjab... ..	1,73,823	7,28,694	1,74,343	7,47,409	* 523	* 19,319	.....	.....
	Totakal	10,433	47,640	19,412	47,130	.....	.....	21	510
	Total... ..	15,37,242	27,77,416	15,94,437	28,90,851	57,216	1,13,949	21	510
Land under cultivation.		Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
	Punjab	11,32,579	17,73,559	11,99,844	18,79,926	66,965	1,06,367	.....	.....
	Nunjab	1,53,935	6,77,472	1,54,653	7,01,779	718	24,307	.....	.....
	Totakal	9,385	44,227	9,650	44,673	265	446	.....	.....
	Total... ..	12,96,199	24,95,258	13,64,147	26,26,380	67,948	1,25,092	.....	.....

15. The increase both in the occupation and cultivation of dry and wet lands is chiefly due to high prices, and to the extension of irrigation channels.

16. The decrease under the head "Totakal" is attributable to certain lands not having been brought under plough, owing to the effects of the inundation of sea-water.

Water rate.	
Fuslies.	Rupees.
1273.....	6,07,908
1274.....	5,60,926
Decrease...	46,982

Waste charged and remitted.

17. The marginal note will show the Teerwajasty on the Government lands, compared with Fusly 1273. The decrease is owing to the remissions granted on account of the cyclone.

18. The increase in the Punjab is owing to Ryots having cultivated more wet land, from which greater out-turn is expected. Hence there was a large extent of waste in Punjab. The decrease in the Nunjab remissions is attributable to the same cause.

Fuslies.		Punjab.	Nunjab.	Total.
		RS.	RS.	RS.
1273	...	2,358	23,071	25,429
1274	...	9,610	12,213	21,823
Increase...		7,252	...	...
Decrease...		...	10,858	...
Net decrease...		...	...	3,606

* The anomaly between the extent of land and the assessment, is owing to a greater part of low tarani lands having been brought under cultivation during the year under report.

Particulars of temporary remissions.

19. The subjoined statement will show the particulars of the remissions granted in the year under report, as compared with the last year :—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
HANGAMA REMISSIONS.				
Partial waste fields... { Nunjab	25,818	33,025	7,207	.....
Partial waste fields... { Punjab	681	19,720	19,039	.....
On lands swamped... { Nunjab	1,426	18,487	17,061	.....
On lands swamped... { Punjab ... ..	.....	4,616	4,616	.....
On lands ploughed, but not sown	545	98	.....	447
Loss of produce... { Nunjab	17,280	43,858	26,578	.....
Loss of produce... { Punjab ... ..	.....	2,23,713	2,23,713	.....
Shavi or dried crops. { Nunjab	13,626	4,920	.....	8,706
Shavi or dried crops. { Punjab ... ..	.....	302	302	.....
Total...	59,376	3,48,739	2,98,516	9,153
USUAL REMISSIONS.				
Cowle remissions ... ..	.....	472	472	.....
Salary of village officers... ..	20,125	20,530	405	.....
Tejgari or remissions on account of Vandra and Mokhasa Agraharums	8,192	7,503	.....	599
Total...	87,603	3,77,244	2,99,393	9,752
Decrease...	.....	.....	9,752	.....
Net increase...	.....	.....	2,89,641	.....

20. The reasons for granting the large remissions, are explained in paragraphs 7 and 8. The Board are already aware that it was altogether an exceptional year, and the large amount (Rupees 3,46,176) remitted in the coast Taluks and Guntoor, was sanctioned in Government Order, dated 4th March 1865, No. 470.

Cowle remissions.

21. On the request of some of the Nizam's Ryots near Palnad and Vinukonda to clear and cultivate jungle, land was granted to them according to the Taragati rules, and assessment fixed as follows :—

Assessment for the first year is at Annas 4 in the Rupee.
Do. do. second do. 8 Annas.
Do. do. third do. 12 "
Do. do. fourth do. 1 Rupee or full assessment.

22. The amount of Cowle remissions thus granted during the year was Rupees 472, the assessment on these lands being Rupees 629.

Wages to Munsiffs and Curzums.

23. The increase in the salaries of village officers is caused by some of the Munsiffs having been paid higher rates of wages in consequence of their having discharged their duties with great efficiency.

24. The decrease in the Vandra remissions is due to the lands of those who enjoyed the privilege, having been cultivated by others who are not entitled to it.

Sundry items.

Board's Proceedings, dated 31st August 1864, No. 5,631, paragraph 2.

are given in Memorandum No. 9A, herewith sent. The Statement No. 9 accounts for the increase and decrease.

Special products.

Cotton.

Fusly.	Acrea.
1273	1,85,559
1274	2,40,516
Increase...	54,957

were made in certain Taluks, grew up in some localities, but withered without bearing a crop, except in Vinukonda, where there was a small out-turn.

Indigo.

Fu-ly.	Acrea.
1273	16,190
1274	11,809
Decrease...	4,381
Land Revenue Demand.	

Land Revenue, in comparison with those of last year —

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Rupees	Rupees.	Rupees.	Rupees.
Zemindary	2,91,599	2,91,335	...	214
Government.				
Shrotriem villages	47,093	45,679	...	1,414
Ryotwary do.	28,86,816	25,13,607	...	3,23,209
Rented do.	8,102	...	...	8,102
Moturpha and Licence-tax	114	...	...	114
Miscellaneous	1,18,466	2,52,566	1,34,100	...
Total...	33,02,190	31,03,237	1,34,100	3,33,053
Deduct increase...	...	...	...	1,34,100
Net decrease...	...	...	...	1,98,953

Zemindary.

30. The Peshcush in Nuzid and Vullur has decreased because a proportionate amount was deducted on account of the Zemindary lands, which had been taken up for public purposes according to Proceedings of Government, dated 29th May 1865.

Shrotriem Villages.

31. The decrease under this head is attributable to the remission of quit-rent and Tirwajasti on Agraharum lands, in the villages inundated by the sea.

Ryotwary.

32. The decrease under this head is due to the transference of the Sundry items, such as Inam quit-rent, &c., (which were included under that head up to last year,) as well as the Tirwajasti on account of temporary irrigation, to the head "Miscellaneous." The decrease is also ascribable to the large remissions granted on account of serious losses sustained by the crops in consequence of the storm of November 1st.

Rented Villages.

33. The decrease is owing to the rented villages having been transferred to the head "Land Revenue, Miscellaneous."

25. These items have been transferred to "Land Revenue, Miscellaneous," under the orders of the Board of Revenue specified in the margin. The particulars of the Miscellaneous items

26. No Sugar-cane is cultivated in this District.

27. Cotton was extensively cultivated, owing to large demand for it, as shown in the margin, but the cyclone so damaged the crop, that the out-turn was much below the average. The exotic Cotton seed, with which experiments

28. The falling off in the cultivation of Indigo is accounted for by the trade having almost entirely declined.

29. The following statement will show the demand on account of the several items of

Moturpha and Licence tax.

34. No collections of arrears of Moturpha were made.

Land Revenue, Miscellaneous.

35. The increase under this head is due to the Sundry items including quit-rent on Inams, Tirwajasti on temporary irrigation, &c., which in last year were included in the Ryotwary, having been transferred to "Land Revenue, Miscellaneous."

Sundry Sources of Revenue.

36. The subjoined statement shows the Sundry Sources of Revenue compared with the preceding Fusly 1273:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Forest Revenue	10,553	4,276	...	6,277
2. Abkarry... ..	95,658	1,46,065	50,407	...
3. Income tax	45,968	43,809	...	2,159
4. Sea Customs... ..	11,867	3,362	...	8,505
5. Salt... ..	8,03,644	6,81,683	...	1,21,961
6. Stamps	68,730	77,556	8,826	...
Total...	10,36,420	9,56,751	59,233	1,38,902
Deduct increase...	...	...	...	59,233
Net decrease...	...	...	...	79,669

Forest Revenue.

37. The storm of November 1st caused much damage to the soap-nut jungles, tearing up some of the trees, and breaking off the branches of others; which accounts for the decrease under this head.

Abkarry.

38. The Abkarry farm sold well, and has, therefore, caused the increase in this item.

Income tax.

39. The losses caused by the storm of November account for the decrease in the Income tax.

Sea Customs.

40. The subjoined statements show the trade of the District compared with that of the preceding year. The net decrease in the quantity of, as well as duty on exports and imports, is mainly due to the storm which prevented merchants and traders for a length of time from pursuing their mercantile transactions.

Comparative Statement showing the quantity of Exports and Imports:—

DESCRIPTION OF GRAINS.	FUSLY 1273.		FUSLY 1274.	
	Exports.	Imports.	Exports.	Imports.
	RS.	RS.	RS.	RS.
Paddy, Jonnaloo, &c.	59,920	5,94,718	85,331	3,34,996
Lamp-oil seed, Gingely-oil seed, &c.	6,32,517	902	1,25,324	4,147
Pulse grains	1,69,527	6,142	1,19,266	6,052
Cotton	10,09,109	...	1,77,323	...
Gruff goods	8,32,110	10,69,727	9,05,278	9,23,488
Sugar	342	13,289	...	7,411
Total...	27,03,525	16,85,078	14,13,022	12,76,094
Deduct...	14,13,022	12,76,094	...	...
Net decrease..	12,90,503	4,08,984	...	...

SETTLEMENT REPORT OF

Comparative Statement showing the duty on Exports and Imports.

Fuslies.	Duty on		Extra Revenue.	Total.
	Exports.	Imports.		
	RS.	RS.	RS.	RS.
1273	10,486	1,365	16	11,867
1274	2,666	655	41	3,362
Decrease...	7,820	710	25	8,505

Salt.

41. The subjoined statement will show the ditum produce and sales of salt in each

cotaur compared with the preceding year:—

DIVISIONS.	DITUM.		PRODUCE.		SALES.	
	Fusly 1273.	Fusly 1274.	Fusly 1273.	Fusly 1274.	Fusly 1273.	Fusly 1274.
	L. Mds.	L. Mds.	L. Mds.	L. Mds.	L. Mds.	L. Mds.
Buntoomilly { Manufactured...	...	...	...	...	89,139	16,326
{ Swamp ...	4,00,000	4,00,000	2,88,447	1,67,729	1,81,363	1,35,696
Mangenapudy { Manufactured...	2,00,000	2,00,000	2,45,718	1,28,407	63,652	35,807
{ Swamp ...	...	...	...	...	18,769	10,923
Nizampatam..... Manufactured ...	75,000	1,00,000	78,355	50,783	50,235	53,982
Chinna Ganjam Do. ...	2,00,000	...	2,01,397	21	1,38,756	2,21,786
Total...	8,75,000	7,00,000	8,13,917	3,46,940	5,50,919	4,74,320
Miscellaneous...	...	...	...	...	...	...
Total...	8,75,000	7,00,000	8,13,917	3,46,940	5,50,919	4,74,320
Decrease...	...	1,75,000	...	4,66,977	...	76,599

42. There being a large quantity of salt in store at Chinna Ganjam, no ditum was made there. The decrease in the production of salt, below the ditum, in the other Cotaurs, is due to unseasonable rains, which proved injurious to the salt production.

43. The large decrease in the sales at Buntoomilly and Mangenapudy is owing to most part of the salt in store having been washed away by the storm of November 1st.

44. The following statement will show the salt transaction in this year:—

Quantity in store at the beginning of the Fusly...	Maunds.
Quantity stored this year including the difference or excess in the measurement ...	13,89,027
	3,46,940
	17,35,967

Deduct Sales.

Viz., Home consumption ...	2,22,348
Exported to other Districts ...	24,963
Do. to Nizam's country ...	2,27,009
	4,74,320
Wastage written off as per Order of Government, dated 12th May 1865, No. 1,005, for Fusly 1273 ...	11,001
	4,85,321

KISTNA DISTRICT.

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Balance remaining.

In store ... 8,43,837
Wastage found after sales in this year... 45,679
Quantity washed away in the Buntoomilly and Mangenapudy Cotaurs on the 1st November 1864... 3,61,130
12,50,646

Washed away by the cyclone ... 3,61,130
Usual wastage in the sales ... 45,679
Total... 4,06,809

I request sanction for writing off in the accounts both the quantity of salt washed away by the storm, as well as the wastage found in sales amounting as shown in the margin, to Maunds 4,06,809.

Stamps.

45. The increase in the sales of stamps is satisfactory. I fear, however, that the enactment is constantly evaded especially in the case of Hoondies. They are extensively used in commercial transactions, but the sale of stamped Hoondie papers is nil. The Court of Small Causes at Masulipatam contributes largely to this increase.

Demand, Collection, and Balance of Land Revenue and Sun dry Sources.

46. The subjoined Statement shows the Demand, Collection, and Balance of all sources of Revenue:—

Items.	Fusly 1273.			Fusly 1274.				Comparison between Columns 2 and 5.			
	Demand.	Collection.	Balance.	Demand.	Collection and remission.	Balance.	Subsequent collection up to 31st August	Balance.	Increase.	Decrease.	Per centage.
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.
Zemindary ...	2,91,899	2,17,083	74,516	2,91,385	1,63,176	52,670	41,849	10,821	...	214	...
Not permanently settled.	30,10,592	29,62,529	48,063	28,11,851	27,58,005	53,846	25,376	28,470	...	1,98,741	6
Total...	33,02,191	31,79,612	1,22,579	31,03,236	29,21,181	1,06,516	67,225	39,291	...	1,98,955	6
Forest Revenue ...	10,553	10,057	496	4,277	2,267	2,020	...	2,020	...	6,276	60
Abkarry ...	95,658	85,821	9,837	1,46,065	80,681	17,151	17,151	...	50,407	...	53
Income tax ...	45,968	38,132	7,836	43,809	35,756	8,053	6,619	1,534	...	2,159	5
Sea Customs ...	11,867	11,867	...	3,362	3,362	...	...	...	...	8,505	7
Salt ...	8,03,643	8,03,643	...	6,81,683	6,81,683	...	...	...	...	1,21,960	15
Stamps ...	68,730	68,730	...	77,556	77,556	...	...	...	8,826	...	13
Grand Total...	43,38,610	41,97,862	1,40,748	40,59,988	38,01,876	1,33,740	90,895	42,845	59,233	3,37,855	...
					1,24,372					59,233	
					29,26,248					Net decrease	2,78,622

Vide paragraphs 29 @ 33.

47. The causes for the decrease in the demand have already been explained above. The collections have decreased proportionately with the demand. The collection made on account of the total demand of the District in the year under report, amounts to Rupees 38,01,876. There was a balance of Rupees 1,33,740 at the close of the year, of which Rupees 90,895 have since been collected up to the end of August 1865. The remaining Rupees 42,845 will be collected as early as practicable.

48. The following statement will show the arrears outstanding at the commencement of the Fusly 1274, the subsequent collections, and the particulars regarding the remaining balance, explaining how much of it is recoverable, how much doubtful, and how much irrecoverable:—

SETTLEMENT REPORT OF

Items.	Arrears at the beginning of Fusly 1274.	Deduct Collections.			Balance.	Subsequent collections up to 31st August 1865.	Balance.			
		Within the Fusly.	Remis- sions.	Total.			Recover- able.	Doubtful.	Irrecover- able.	Total.
1	2	3	4	5	6	7	8	9	10	11
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Zemindary	74,516	74,516	...	74,516	...	...	...	...	...	...
Ryotwary, &c.	88,755	35,086	341	35,427	53,328	672	15,987	11,745	24,924	52,656
Total...	1,63,271	1,09,602	341	1,09,943	53,328	672	15,987	11,745	24,924	52,656
Forest Revenue... ..	496	496	...	496	...	...	...	...	...	...
Abkarry	9,837	9,287	...	9,287	550	...	275	...	...	275
Income tax	8,115	7,474	198	7,672	443	76	...	367	...	367
Grand Total...	1,81,719	1,26,859	539	1,27,398	54,321	1,023	16,262	12,112	24,924	53,298

The particulars of column 10 are entered in the accompanying Memorandum.

KISTNA DISTRICT.

Coercive measures employed in collecting revenue.

49. A greater part of the revenue was collected easily on account of the high prices of grain. In thirty-four villages, personal property to the value of Rupees 1,756-1-5, belonging to ninety individuals, was attached for arrears amounting to Rupees 2,641-3-4. Out of which, property valued at Rupees 124-6-9 only was sold within the year.

Collections and charges.

50. In the subjoined statement the Collections and Charges are given, the particulars of which appear in Statement No. 14:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Collections	42,52,337	39,28,734	.....	3,23,603
Charges	2,33,184	2,09,983	.....	23,201

51. The decrease in the collections is caused by the large remissions rendered necessary by the storm in November.

52. In charges, an increase was caused, because the collector's salary, during his absence on leave in Fusly 1273, was debited to this year, because some salaries were increased, and additional Gumastahs appointed, and because of repairs made to some salt platforms injured by the inundation in November, &c. But as there was a decrease in the amount of salt stored owing to the effects of the cyclone, and as the salaries of the salt establishment were reduced according to the new scale, and as the wages of Village Naikwadics, &c., which were charged up to Fusly 1273 under the head "Extra Charges, Land Revenue," were paid in this year from Local Funds, there was a net decrease of Rupees 23,201.

Village Accounts.

53. Under the orders published in the District Gazette, agreeably to the Board's instructions, dated 18th January 1864, the Village accounts were examined by the Revenue Inspectors, and also by the Taluk servants, when occasion, called them to visit any villages. These accounts, as well as the Taluk accounts, were examined during the time of the settlement of each Taluk by an Accountant deputed, from the Huzur for the purpose, and by the Settlement Officer himself, in accordance with the orders of the Board, dated 18th January 1864. All the accounts prepared before the settlement were properly kept. The general Account Department is in an efficient state and the accounts are properly kept.

Lands acquired by Public servants.

54. None of the Huzur or the Taluk servants acquired new lands during the year under review.

Sp

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SETTLEMENT REPORT OF

Sub-Division Report.

55. The Settlement Report of the Sub-division is herewith submitted.

Conduct of subordinate servants.

56. Having only taken charge of this District after the settlement had been com-

pleted, I am of course unable to offer any remarks concerning the conduct of the subordinate officers during the Fusly of which this is the report.

MASULIPATAM,

14th September 1865.

(Signed) T. A. N. CHASE,

Acting Collector.

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SUB-COLLECTORATE.

1. I have the honor to submit my report on the settlement of the land and extra sources of Revenue of the Taluks in the Sub-division for Fusly 1274, accompanied with the usual Statements.

2. Having joined the District in the middle of March last, the Taluk of Guntur was alone settled by me.

3. The following Statement will show the several places at which the Jumma-band was held.

Names of Officers.	Taluks.	Places at which the Settlement was held.	Number of days.	Total number of days.
G. Thornhill, Esq., Collector.	1	Bapatla.	11	11
A. R. Hutchins, Esq., Sub-Collector.	2	Guntur.	17	17
W. D. Horsley, Esq., Sub-Collector.	3	Rajapeta.	27	27
V. Venkatachellum, Deputy Collector.	4	Krosur.	31	41
		Amaravati.	38	

4. No change took place in the number and tenure of the villages during the year under report.

5. The marginal abstract will show the increase in the number of Puttahs distributed to the Ryots over that of last year; the cause of this will be seen from the report submitted by my predecessor, Mr. Horsley, on the 23rd December last, regarding the storm of 1st November 1864. The increase in the number of Puttahs was caused by giving fresh Puttahs to the Ryots whose old Puttahs were destroyed by the late storm, and from the fact that stranger Ryots took up lands to a greater extent than usual.

6. The quantity of rain that fell during the current year is somewhat above that of the last year. Although the storm of 1st November destroyed cholam and other crops, yet the prices of grain having risen, the condition of the merchants is improving, and the Ryots have also paid their shists without resort being had to coercive measures.

The Season.

SETTLEMENT REPORT OF

7. The Statement below will show the quantity of rain that fell during the year under report.

Months.	Fusly 1273.		Fusly 1274.	
	Inches.	Cents.	Inches.	Cents.
1. April	3	80	...	...
2. May	...	2	2	58
3. June	1	40	2	45
4. July	4	63	5	43
5. August... ..	1	15	6	2
6. September	4	57	3	51
Total...	15	57	19	99
7. October	5	15	2	50
8. November	...	48	...	...
9. December	...	...	...	28
10. January	...	...	...	...
11. February	...	...	2	...
12. March	...	...	...	...
	5	63	4	78
	21	20	24	77

8. The early crops, Sazza, Gidda Jonna, Mokka Jonna and Korra gave a very good return; but the dry crops, viz., Zilama, Velavadam and Badama, as also other crops such as red-gram, and in part the later crops of Magani, and the whole of the Pedda Jonna crops have been destroyed by the storm of 1st November. Bengal gram, black gram, lamp-oil seed, and Variga crops being destroyed by the insects gave only a scanty out-turn. Cotton crops also yielded a scanty produce from the above cause; Indigo and garden crops yielded well.

9. The hire of coolies in Guntoor is from two to four Annas each per diem as in last year, and in the villages it is paid in grain.

10. In certain villages of the Sub-division, fever and ague prevailed to a small extent, and in others some have died from cholera, and many suffered from small-pox.

11. From want of rain, the cattle have suffered heavily.

12. The following Statement will show the result of vaccination:—

Fuslies.	Cases in which pustules came out.	Cases in which no pustules came out.	Total.
1272... ..	5,733	619	6,352
1273... ..	4,727	509	5,236
1274... ..	4,697	670	5,367

Vaccination was carried on during the year under report to a much greater extent than in the preceding year.

Prices of Grain.

13. The following particulars will show the prices of grain.

Grains.	In Fusly 1273 per Garisa.	In Fusly 1274 per Garisa.
1. Paddy, first sort... ..	205	198
Do. second sort... ..	201	187
2. Jonna	233	204
3. Sazza	218	174
4. Horse-gram	223	251
5. Varigelu... ..	192	131
6. Tamidela... ..	177	174

14. Ryots' holdings.

The following Statement will show the extent of land in the Ryots' occupation and their shist.

Items.	Crops.	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
		A.	Shist.	A.	Shist.	A.	Shist.	A.	Shist.
Lands under occupation.	Dry... ..	686,993	1,184,882	728,706	1,253,436	41,713	68,554	...	...
	Wet... ..	30,527	188,242	32,730	201,124	2,203	12,882	...	...
	Garden ...	2,630	12,080	2,651	12,173	21	93	...	...
	Total...	720,150	1,385,204	764,087	1,466,733	43,937	81,529	...	...
Cultivated...	Dry... ..	612,280	1,075,558	637,507	1,120,913	25,227	45,355	...	...
	Wet	29,665	182,931	32,071	197,260	2,406	14,329	...	...
	Garden ..	2,405	11,329	2,359	11,218	...	...	46	111
	Total...	644,350	1,269,818	672,237	1,329,391	27,887	59,573	...	...

This increase is attributable to the Ryots having relinquished dry, wet, and garden lands, and taken up a greater extent of waste for cotton cultivation.

15. The cause of their doing so was the great rise that had taken place in the prices of cotton and grain.

16. The following will show the extent of land taken up and relinquished.

Fuslies.	IN THE OCCUPATION OF RYOTS.		OF WHICH RELINQUISHED.		EXTENT NEWLY TAKEN UP.	
	A.	Shist.	A.	Shist.	A.	Shist.
1273	6,77,478	13,17,062	5,161	29,968	49,104	1,08,049
1274	7,21,421	13,95,144	7,085	19,989	50,387	96,325
Increase... ..	43,943	78,082	1,924	...	1,283	...
Decrease... ..	...	...	...	9,988	...	11,724

The amount of lands relinquished in Fusly 1274 was greater than that in Fusly 1273. Under paragraph 15 of the Board's Proceedings, dated 19th June 1863, No. 3,635, mamul or customary remission, to the amount of Rupees 15,832, were included in the Shist of relinquished lands of Fusly 1273, whereby a decrease of Rupees 9,988 was occasioned in the Shist of the relinquished lands of Fusly 1274. A small extent of Magani, or wet lands, bearing higher rate of Shist was also included in lands taken up in Fusly 1274. Consequently, there appears a decrease in the Shist of the lands taken up in Fusly 1274.

17. The following are the particulars of entire waste in the Ryots' holdings for which remission was granted, as per enclosure of Statement No. 3 marked B.

Items.	FUSLY 1273.		FUSLY 1274.		INCREASE.		DECREASE.	
	A.	Shist.	A.	Shist.	A.	Shist.	A.	Shist.
Dry... ..	...	...	35	56	35	56	...	...
Wet	1,271	9,939	601	4,700	...	...	670	5,239
Total...	1,271	9,939	636	4,756	...	...	635	5,183

In the Taluk of Guntoor, which was settled by myself, there was entire Magany waste to the extent of A. 10 C. 32, bearing a Shist of Rupees 69-5-0; this represents remission that was granted on land left fallow owing to the want of rain in a certain village; the rest wet waste belongs to the other three Taluks, and the dry waste to that of Krosur Taluk settled by the Deputy Collector.

18. The following Statement will show the details of the remission :—

Items.	Particulars of remission.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Hangama remission.	1. Remission on dry waste	58 0 0	16,589 5 8	16,531 5 8	... ..
	2. Do. on crops withered ... ..	... ..	6 3 2	6 3 2	... ..
	3. Do. loss of produce ... ..	... ..	1,11,244 3 7	1,11,244 3 7	... ..
	Total dry...	58 0 0	1,27,839 12 5	1,27,781 12 5	... ..
	4. Do. Nunjah waste... ..	4,791 4 7	3,367 15 1	... ..	1,423 5 6
	5. Do. on crops withered	7,029 15 5	626 9 3	... ..	6,403 6 2
	6. Loss of produce.	890 11 2	2,668 14 8	1,778 3 6	... ..
	7. Do. on land ploughed	1,190 12 2	107 9 8	... ..	1,083 2 6
	8. Do. loss of crop by excessive water	1,426 8 3	2,232 6 8	805 14 5	... ..
	Total wet...	15,329 3 7	9,003 7 4	2,584 1 11	8,909 14 2
	9. Do. on garden waste ... ..	... ..	17 4 2	17 4 2	... ..
Mamul remission.	10. Do. on crops withered ... ..	... ..	27 9 0	27 9 0	... ..
	11. Loss of produce. ... ..	... ..	296 13 4	296 13 4	... ..
	Total...	... ..	341 10 6	341 10 6	... ..
	Total Hangama remission...	15,387 3 7	1,37,184 14 3	1,30,707 8 10	8,909 14 2
	12. On Vandrass	5,517 0 0	5,213 4 1	... ..	303 11 11
	13. Baratams... ..	10 12 0	10 12 0	... ..	... ..
	14. Bayayats, or customary remission to village Munsiffs and Pettandars	56 0 0	56 0 0	... ..	... ..
	15. Vandrass of Curnums and salaries of the Munsiffs... ..	9,444 5 1	9,643 4 3	198 15 2	... ..
	16. Salaries of Curnums and Baratams, &c.	256 0 0	256 0 0	... ..	... ..
	Total...	15,284 1 1	15,179 4 4	198 15 2	303 11 11
	Total Hangama and Mamul remission.	30,671 4 8	1,52,364 2 7	1,30,906 8 0	9,213 10 1
Net increase...				1,21,692 13 11	

19. Of which remission granted for the Guntur Taluk :—

	RS.	A.	P.
For dry	60,001	4	0
For wet	377	14	0

61,029 2 0, under the Orders of

Government, No. 102, Revenue Department.

A remission of two Annas in the Rupee on the whole dry crops destroyed by the late storm, inclusive of Cholum crop of the village of Atmakur, in which there was an extensive wet cultivation, and at four Annas in the Rupee on the dry Shist of all the Seri villages in which Cholum alone was sown, and at two Annas in the Rupee on the other dry crops in the said villages, was granted. The remission allowed with reference to the said Orders relates only to dry crops. In but a single village was remission granted upon Magani lands, viz., Mutlur, which had no means of irrigation. The first dry rate Shist on the lands in question has been levied. Exclusive of the remission granted for the Taluk of Guntur, the remainder, Rupees 76,145-12-3, belongs to the other three Taluks of the Sub-division.

20. The remission granted on dry and garden lands was the result of the destruction of crops by the late storm of 1st November 1864. There was a decrease in the wet remission above that of the last Fusly.

21. The cause of the decrease in the usual Vandrass is explained below. Certain Vandra lands were relinquished by certain men; some had let out their Vandra lands to sub-tenants, in which case the Vandra was disallowed at the settlement, and some claimants of Vandra have (since) died. By carrying to account such items, the decrease has arisen.

22. Increase to the salaries of certain village Munsiffs having been made during the settlement, an increase of Rupees 198-15-2 resulted in this head of salaries to the Munsiffs, and Vandra to Curnums.

23. The following Statement will show the particulars of the Ryotwari sundry items of revenue :—

Items.	Fusly 1273.	Fusly 1274.	Decrease.
1. Inam Jodi	20,125 9 6	... ..	20,125 9 6
2. Do. Quit-rent	25,798 13 6	... ..	25,798 13 6
Total...	45,924 7 0	... ..	45,924 7 0

24. Under the Orders of the Board of Revenue, dated 31st August 1864, No. 5,631, the items of Jodi and quit-rent have been entered in the Sundry items of Land Revenue. Hence there appears a decrease in the Ryotwari Sundry Items.

25. Land Miscellaneous and Forest Revenue.

I. Quit-rent on Bungalows and Gardens. No remarks.

	RS.	A.	P.
Fusly 1273	27	10	10
Do. 1274	27	10	10

SETTLEMENT REPORT OF

II. Shist on lapsed Inams.

	RS.	A.	P.
Fusly 1273	94	7	0
Do. 1274	216	10	7
Increase...	122	3	7

The collection of Shist of previous Fuslies on such Inams was the cause of the increase.

III. Shist on the lands of the Hill sides.

	RS.	A.	P.
Fusly 1273	...	...	...
Do. 1274	11	6	0
Increase...	11	6	0

This was included in the Ryotwari items of Fusly 1273. Hence the increase.

IV. Of the disputed boundary lands.

	RS.	A.	P.
Fusly 1273	...	...	...
Do. 1274	2	0	0
Increase...	2	0	0

Disputes having arisen that two villages have encroached upon the adjoining fields, the Shist thereof was entered in this item.

V. Rent on Topes and Gardens.

	RS.	A.	P.
Fusly 1273	1,174	2	8
Do. 1274	286	4	11
Decrease...	887	12	9

The trees of these gardens suffered heavily from the storm of 1st November, owing to which some remission was granted on them; as the trees have not entirely yielded, no Durkhasts were received for them, although the terms of rent have expired. The Dowle of the item No. 6 was entered in the above item from it in the current Fusly. Hence the decrease.

up to the end of last Fusly, but was separated from it in the current Fusly. Hence the decrease.

VI. Rent on trees scattered over fields.

	RS.	A.	P.
Fusly 1273	...	...	...
Do. 1274	231	10	0
Increase...	231	10	0

This consists of the Shist levied on Palmyra and Coconut trees. The said item in Guntur and Bapatla Taluks was entered in No. 5 in Fusly 1273. Hence the cause of this increase.

VII. Sale of Lanka lands formed by the river.

	RS.	A.	P.
Fusly 1273	825	12	0
Do. 1274	890	9	2
Increase...	64	13	2

As this is a trifling increase, it needs no remark.

VIII. Lands cultivated subsequently to the Settlement.

	RS.	A.	P.
Fusly 1273	2,184	8	5
Do. 1274	1,896	1	6
Increase...	288	6	11

Of this a small extent belongs to the Shist of former Fuslies on lands in the occupation of Ryots, and of those ploughed without authority. These items being less than that of last Fusly caused a decrease in the net amount.

IX. Tiruvajasti on Zemindar and Inam lands.

	RS.	A.	P.
Fusly 1273	5,356	1	4
Do. 1274	5,490	12	0
Increase...	134	10	8

Tiruva was levied under the rules on dry Inam lands of Seri villages watered from the Krishna channels. The usual Tiruva was fixed on lands irrigated from tanks repaired at the Government expense. The improved cultivation of lands was the cause of an increase.

X. Tiruva on Charitable Gardens.

	RS.	A.	P.
Fusly 1273	...	...	...
Do. 1274	0	12	0
Increase...	0	12	0

This was levied as trees were watered from the tanks repaired at the expense of Government.

KISTNA DISTRICT

XI. Tiruvajasti on Ryotwary lands.

	RS.	A.	P.
Fusly 1273	...	...	...
Do. 1274	1,245	15	4
Increase...	1,245	15	4

Tiruva was levied under the rules on dry, wet, and garden crops raised in dry and garden lands, and the usual Tiruva on lands watered from the tanks repaired at Government cost. This was entered under the head of Miscellaneous Items, in accordance with the Proceedings of the Board of Revenue, dated 31st August 1864, No. 5,631. Hence the increase.

XII. Quit-rent and Bediga on Inams in Seri villages.

	RS.	A.	P.
Fusly 1273	...	...	...
Do. 1274	46,087	5	9
Increase...	46,087	5	9

Similar amount of Rupees 45,924-7-0 was entered under the head of Ryotwary Item for Fusly 1273, and under the above Proceedings, mentioned in remark to No. 11, the same is carried to the head of Miscellaneous Items. The Quit-rent on newly issued Puttahs being entered in the Dowle, there appears an increase of Rupees 162-14-9.

XIII. Pullari and cultivation of Poramboke lands.

	RS.	A.	P.
Fusly 1273	...	...	...
1. Pullari	7,789	3	9
2. Sale of long grass	61	0	0
3. Cultivation of Poramboke lands	557	4	3
	8,407	8	0
For Fusly 1274	7,886	6	4
Decrease	521	1	8

The extent of cultivation of Poramboke lands is far below that of Fusly 1273. No sale of grass took place. Hence the decrease.

XIV. Rent of Palmyra trees.

	RS.	A.	P.
Fusly 1273	2	0	0
Do. 1274	...	...	...
Decrease	2	0	0

This being entered under the item No. 5 for Fusly 1274, the decrease arose.

XV. Chayroot rent.

	RS.	A.	P.
Fusly 1273	7	0	0
Do. 1274	2,427	8	0
Increase	2,420	8	0

No one rented this in Fusly 1273; but it was rented in Fusly 1274.

XVI. Sale of trees.

	RS.	A.	P.
Fusly 1273	...	...	...
Do. 1274	851	2	10
Increase	851	2	10

This was included in the item No. 17, in Fusly 1273.

XVII. Sale of trees and Palmyra leaves.

	RS.	A.	P.
Fusly 1273	848	15	9
Do. 1274	1,981	6	0
Increase	1,132	6	3

Many of the houses and trees having been blown down from the storm of 1st November, trees and leaves were purchased to a greater extent than last year. Hence the increase.

SETTLEMENT REPORT OF

XVII. Quit-rent not carried to the Dowle.

	RS.	A.	P.
Fusly 1273	151	12	8
Do. 1274	1,333	6	8
Increase	1,181	10	0

XIX. Sale of Indigo plants.

	RS.	A.	P.
Fusly 1273	...	...	...
Do. 1274	7	12	0
Increase	7	12	0

XX. Excess collection above the demand.

	RS.	A.	P.
Fusly 1273	92	8	1
Do. 1274	38	5	4
Decrease	54	2	9

XXI. Revenue fines.

	RS.	A.	P.
Fusly 1273	704	0	0
Do. 1274	574	12	0
Decrease	129	4	0

XXII. Savings and refund.

	RS.	A.	P.
Fusly 1273	63	9	7
Do. 1274	276	6	10
Increase	212	13	3

XXIII. Commission on sale of property attached for arrears of revenue.

	RS.	A.	P.
Fusly 1273	10	6	4
Do. 1274	...	...	...
Decrease	10	6	4

XXIV. Refund of an unexpended portion of a sum sanctioned for the repair of a pandal before the Cutcherry.

	RS.	A.	P.
Fusly 1273	...	...	...
Do. 1274	5	11	0
Increase	5	11	0

XXV. Amount in deposit on service Inams of dismissed village servants.

	RS.	A.	P.
Fusly 1273	59	13	6
Do. 1274	...	...	...
Decrease	59	13	6

Quit-rent from Fuslies 1270 to 1273, as per Inam Puttahs received in Fusly 1274.

This is a new item altogether. The amount was realized by the sale of Indigo plants in Seri lands relinquished by the Ryots, the plants having put forth fresh leaves after relinquishment.

As village Officers acted without fraud or mistake in collecting the revenues, the decrease has resulted.

Requires no remark.

Do.

The amount due having been paid without the sale being executed the decrease arose.

No remark.

This has been entered under the head of Local Fund with reference to the Proceedings of the Board of Revenue quoted above.

KISTNA DISTRICT.

XXVI. Emoluments of dismissed village servants.

Refer to remark No. 25.

	RS.	A.	P.
Fusly 1273	322	13	3
Do. 1274	...	...	...
Decrease...	322	13	3

XXVII. Sale of unoccupied lands.

No such sale took place in Fusly 1274.

	RS.	A.	P.
Fusly 1273	51	0	0
Do. 1274	...	...	...
Decrease...	51	0	0

XXVIII. Law charges.

None incurred during Fusly 1274.

	RS.	A.	P.
Fusly 1273	18	7	4
Do. 1274	...	...	...
Decrease...	18	7	4

Forest Revenue.

1. Rent of Jungle Soap-nuts.

	RS.	A.	P.
Fusly 1273	1,150	0	0
Do. 1274	...	...	...
Decrease...	1,150	0	0

No one came forward to rent Soap-nuts in Fusly 1274, as the trees have suffered severely by the storm of 1st November 1864.

Rent on building materials.

	RS.	A.	P.
Fusly 1273	234	6	5
Do. 1274	620	6	6
Increase...	386	0	1

Under the Board's Circular, dated 27th November 1860, No. 5,497, this relates to the Jungle Conservancy Fund collected in the Taluks of Krossur and Rajapetta. A great amount of materials having been purchased to re-build the houses blown down by the storm consequently this increase has resulted.

26. The following Statement will show the state of Cotton and Indigo:—

	Fuslies.		Increase.
Items.	Cultivated in 1273.	Cultivated in 1274.	
	Acres.	Acres.	Acres.
Cotton.....	89,231	123,339	34,508

There being a good demand for Cotton in the beginning of Fusly 1274, the Ryots were induced to cultivate Cotton to a much larger extent.

	Fusly 1273.	Fusly 1274.	Decrease.
	Acres.	Acres.	Acres.
Indigo.....	12,404	9,576	2,828

There being but a small demand for this article in the beginning of Fusly 1274, the decrease was caused.

SETTLEMENT REPORT OF

27. The following Statement will show the demand of Land Revenue :—

ITEMS.	Fusly 1273.			Fusly 1274.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Ryotwarry	14,03,625	3	2	13,14,369	3	11	...	...	...	89,255	15	3
2. Shrotriem	18,197	9	10	18,731	11	10	534	2	0	...	...	...
3. Miscellaneous	...	...	...	71,769	15	1	71,769	15	1	...	...	...
Total...	14,21,822	13	0	14,04,870	14	10	72,304	1	1	89,255	15	3

28. Particulars of the decrease in the Ryotwarry items.

RS. A. P.

- Net increase as per Statement under paragraph 18 of the report in
Hangama and usual remissions... .. 1,21,692 13 11
- Amount of Tiruvajasti entered under the head of Ryotwarry in
Fusly 1273, and carried to the head of Land Revenue Miscel-
laneous in current Fusly 3,167 11 11
- Quit-rent and Jodi entered under the head of Ryotwarry for Fusly
1273, and carried to the head of Land Revenue Miscellaneous
of Fusly 1274 45,924 7 0

1,70,785 0 10

Deduct increase on lands taken up in Fusly 1274 as per paragraph 14

of this report 81,529 1 7

Net Decrease... .. 89,255 15 3

29. Increase in Shrotriem.

In Fusly 1273 Tiruvajasti was levied at one Rupee eight annas per acre on Agraharum dry lands newly cultivated as wet under the influence of Kistna channel water.

In Fusly 1274, an additional Tiruva of one Rupee eight annas per acre being imposed on such lands, and quit-rent being newly imposed on a certain Agraharum, there appears an increase to the net amount.

30. The item of Land Revenue Miscellaneous was entered under the head of extra sources of revenue for Fusly 1273, which in Fusly 1274 was carried to the head of Land Revenue with reference to the Board's Proceedings mentioned in paragraph 24 of this report.

KISTNA DISTRICT.

31. The following Statement will show the details of increase and decrease in the Dowle of Sundry Sources of Revenue for Fuslies 1273 and 1274 :—

ITEMS.	Fuslies 1273.			Fuslies 1274.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Income tax	10,468	1	9	12,697	10	6	2,229	8	9	...	...	...
2. Stamps	24,465	14	0	28,747	11	0	4,281	13	0	...	...	...
3. Sea Customs	415	9	6	...	...	...	...	...	...	415	9	6
Total.....	35,349	9	3	41,445	5	6	6,511	5	9	415	9	6
							Net increase.			6,095	12	3

The increase in Income tax is accounted for by its having been imposed on several individuals who were not assessed in Fusly 1273.

The increased sale of stamps calls for no remark.

32. The undermentioned Statement will show the demand of all sources of Revenue.

ITEMS.	Particulars.	Dowle of Fusly 1273.			Dowle of Fusly 1274.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Land Revenue.	1. Ryotwari	14,03,625	3	2	13,14,369	3	11	...	...	...	89,255	15	3
	2. Shrotriem	18,197	9	10	18,731	11	10	534	2	0	...	...	...
	3. Miscellaneous	...	...	...	71,769	15	1	71,769	15	1	...	...	...
	Total...	14,21,822	13	0	14,04,870	14	10	72,304	1	1	89,255	15	3
2. Other Sources.	1. Income tax ...	10,468	1	9	12,697	10	6	2,229	8	9	...	...	...
	2. Stamps	24,465	14	0	28,747	11	0	4,281	13	0	...	...	...
	3. Sea Customs...	415	9	6	...	...	...	...	...	...	415	9	6
	Total...	35,349	9	3	41,445	5	6	6,511	5	9	415	9	6
	Grand Total...	14,57,172	6	3	14,46,316	4	4	78,815	6	10	89,671	8	9
3. Extra Revenue.	1. Land Revenue.	20,402	8	9	...	...	...	...	...	...	20,402	8	9
	2. Forest do. ...	1,384	6	5	620	6	6	...	...	...	763	15	11
	3. Income tax ...	8	14	9	...	...	...	...	...	...	8	14	9
	4. Stamps	1,304	13	0	...	...	...	...	...	...	1,304	13	0
	Total...	23,100	10	11	620	6	6	...	...	...	22,480	4	5
4. Inter-est.	Land Revenue...	23	10	0	8	12	9	...	...	...	14	13	3
	Total...	14,80,296	11	2	14,46,945	7	7	78,815	6	10	1,12,166	10	5
											Net decrease.		
											33,351	3	7

SETTLEMENT REPORT OF

33. The following Statement will show the Demand, Collection and Balance :—

Items.	Particulars.	Fusly 1273.			Fusly 1274.			Subsequent collection up to 31st July.	Balance in arrears.
		Demand.	Collection within the Fusly.	Balance.	Demand.	Collection within the Fusly.	Balance.		
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue	Ryotwari ...	14,03,625 0 0	14,01,042 0 0	2,583 0 0	13,14,369 0 0	13,10,130 0 0	4,233 0 0	2,128 0 0	2,105 0 0
	Shrotri ...	18,198 0 0	17,761 0 0	437 0 0	18,732 0 0	16,556 0 0	2,176 0 0	1,289 0 0	887 0 0
	Miscellaneous ...	...	...	...	71,770 0 0	68,427 0 0	3,343 0 0	1,149 0 0	2,194 0 0
	Total...	14,21,823 0 0	14,18,803 0 0	3,020 0 0	14,04,871 0 0	13,95,119 0 0	9,752 0 0	4,566 0 0	5,186 0 0
Other Revenue	Income Tax ...	10,408 0 0	9,895 0 0	513 0 0	12,697 0 0	11,428 0 0	1,269 0 0	628 0 0	641 0 0
	Stamps ...	24,466 0 0	24,466 0 0	...	28,748 0 0	28,748 0 0	...	...	...
	Sea Custom ...	415 0 0	415 0 0	...	...	...	...	...	...
	Total...	35,319 0 0	34,776 0 0	573 0 0	41,445 0 0	40,176 0 0	1,269 0 0	628 0 0	641 0 0
Extra Revenue	Total Land and other Revenue...	14,37,172 0 0	14,53,579 0 0	3,593 0 0	14,46,316 0 0	14,35,295 0 0	11,021 0 0	5,194 0 0	5,827 0 0
	Land ...	20,403 0 0	19,332 0 0	1,071 0 0	...	...	...	...	...
	Forest Revenue ...	1,384 0 0	1,084 0 0	300 0 0	620 0 0	620 0 0	...	...	...
	Total...	23,101 0 0	21,730 0 0	1,371 0 0	620 0 0	620 0 0	...	...	...
Grand Total...	Grand Total...	14,80,273 0 0	14,75,309 0 0	4,964 0 0	14,46,936 0 0	14,35,915 0 0	11,021 0 0	5,194 0 0	5,827 0 0
	Interest on Land Revenue ...	24 0 0	24 0 0	...	9 0 0	9 0 0	...	...	...
	Total...	14,80,297 0 0	14,75,333 0 0	4,984 0 0	14,46,945 0 0	14,35,924 0 0	11,021 0 0	5,194 0 0	5,827 0 0

34. Of the Dowle of the Sub-division for Fusly 1274, Rupees 14,46,945, a sum of Rupees 14,35,924 was collected within the Fusly, and Rupees 9,194 were subsequently collected before the end of Fusly.

35. The following Statement will show the particulars of the old balances and their collection, &c. :—

Items.	Arrears outstanding at the commencement of Fusly 1274.	Deduction.			Balance up to collections up to 31st July, Fusly 1274.	BALANCE.		
		Collection within the Fusly 1274.	Remission.	Total.		Recoverable Arrears.	Doubtful.	Irrecoverable.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	2	3	4	5	6	7	8	9
Land Revenue ...	19,874 4 3	1,678 15 0	...	1,678 15 0	18,195 5 3	18 12 6	520 6 3	8,808 7 1
	Income Tax ...	503 14 9	963 9 0	567 7 9	76 6 0	60 12 0	...	15 10 0
	Total...	2,182 13 9	963 9 0	2,246 6 9	18,271 11 3	79 3 6	520 6 3	8,808 7 1
Forest Revenue ...	300 0 0	300 0 0	...	300 0 0	...	...	...	...
	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...
	20,818 2 0	2,482 13 9	963 9 0	2,546 6 9	18,271 11 3	79 3 6	520 6 3	8,808 7 1

36. Of the above arrears, the amount remaining due, and entered as doubtful in Column 9 of the Statement, depends on the disposal of certain Inam and other Seri land cases, especially of Bapatla taluk; and the arrears of Column 10 require sanction for remission.

37. With reference to paragraph 18 of the Board's Miscellaneous Circular, No. LXVI, I

* Mr. Horsley.

have to report that my predecessor,* during the Settlement of the Taluk of Rajapeta, examined the Taluk and certain Village accounts, and I have myself examined the accounts of Guntur Taluk settled by me; there were found certain small and unimportant omissions, to correct which the necessary orders on the subject have been issued to the Taluk. I will address you more fully on the subject hereafter, with reference to paragraph 18 of the Board's Miscellaneous Circular, No. LXVI.

38. No registrations of lands acquired by Public servants of the Sub-division have been made during the year under report.

39. Conduct of Public Servants.—Having only joined the District in March last, I had scarcely time before the close of the Fusly to form any opinion of the character of my subordinates. During the Settlement of the Guntur Taluk, I received most efficient help from the Tahsildar of Guntur, and I feel I can, with justice, endorse the high opinion that my predecessor entertained for him. I have every reason to believe that my Serishtadar, Kadapa Kristnaravu, keeps his own Department in good order, and has prepared the accounts connected with the Settlement in a very satisfactory manner.

40. I do not consider this is the place to say any thing on the conduct of the other Cutcherry servants, except that I have every reason to be satisfied with their work hitherto.

GUNTOOR,
21st August 1865.

(Signed) A. R. HUTCHINS,
Acting-Sub Collector.

SETTLEMENT REPORT OF NELLORE.

1. I have the honor to report on the revenue of this District for 1864-65, and submit the usual Statements and Reports of the Sub-Collector and the Deputy Collector in charge of the Salt Department.

Villages at which the Settlement was made.

2. The following Abstract shows where the settlement of each Taluk was made, by

whom, and the dates on which it was concluded.

By whom made.	Names of Taluks.	Where made.	Dates by which completed.
J. W. B. Dykes, Esq., Collector...	Ongole	Ongole	} 22nd January 1865.
		Addanki.....	
	Kanigiri.....	Kanigiri.....	} 11th February „
		Irlapadu.....	
Do. do.	Nellore	Gandavaram	} 16th March „
		Peduru	
J. B. Pennington, Esq., Acting Head Assistant Collector	Guduru	Kristnapatnam ...	} 2nd April „
		Dugarazupatnam.	
The Honorable J. C. St. Clair, Acting Sub-Collector.	Kavali	Kavali	} 21st January „
		Udayagiri ...	
		Duttaluru	
	Kandukuru...	Machavaram	} 11th March „
		Singarayakonda...	
A. Tolasinga Mudali, Deputy Collector of Nayadupett.	Rapuru	Vedanaparti... ..	} 17th February „
		Podalakuru	
	Atmakuru ...	Devaraypalli... ..	} 24th March „
		Viruru	

SETTLEMENT REPORT OF

Variations in the Number and Tenure of Villages.

3. The variations in the number and tenure of villages are exhibited in the subjoined abstract:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Ryotwar.....				
Smalley's surveyed villages...	87	87	...	...
Do. Makata do. ...	381	381	...	...
Traver's do. do. ...	127	127	...	...
Settled by Mr. Stonehouse...	74	74	...	...
Transferred from Kurnool ...	80	76	...	4
Do. from Madras ...	47	47	...	...
Settled by Mr. Dykes.....	79	81	2	...
Total...	875	873	2	4
Rented	2	.....	.....	2
Favorable tenure..				
Shrotriems	261	270	6	...
Amarams	19	19	...	...
Kattubadies	8	8	...	...
Surya Inams	9	6	...	3
Zemindary Villages	777	777	...	...
Polems	22	22	...	...
Total...	1,099	1,102	6	3
Grand Total...	1,978	1,975	8	9
Net Decrease...	.....	.....	...	1

Nallagandla.
Vitalapuram.
Umamabeswaram.
Balavenkatapuram.

1st.—The four villages of the Kanigiri Taluk, specified in the margin, which are of the same description of Shrotriems as those referred to in Clause VIII, paragraph 9 of my Settlement Report for 1860-61, having been enfranchised by the Inam Department during the year under report, were transferred from the head of "Ryotwar" under which they were hitherto entered to the head of Shrotriems. Whilst the two villages* which were referred to in paragraph 3 of my last report as being under rent were settled by me and transferred to the head of Ryotwar as the term of their lease expired with Fusly 1273. There is thus a net decrease of two villages under "Ryotwar," and we have no longer any villages under the system of renting.

* Chiruvella.
Sangam Yerraballi.

2nd.—The three villages of the Rapur Taluk, named in the margin, which were hitherto entered under "Surya Inams" having been enfranchised by the Inam Commissioner were transferred to their proper head "Shrotriem," whilst Malichedu and Malichedu Hissa, which were hitherto entered as two distinct Shrotriem villages in the said Taluk were combined and settled by the Inam Department as one village, only one Title Deed, No. 841, being issued for both of them. These changes together with the transfer of the four villages referred to in the preceding clause account for a net increase of six villages under "Shrotriem," and a decrease of three under Surya Inams showing upon the whole a net decrease of one village.

Puttahs renewed and not renewed.

4. In their Miscellaneous Circular, No. XCIV, Board No. 5,631, dated 31st August

1861, the Board having directed that separate Puttahs should be granted for Miscellaneous Items, the Puttahs granted in the four Taluks settled by me were all renewed, whilst in the Taluks settled by the Acting Sub-Collector and the Deputy Collector of Naidupet, the Puttahs have not been renewed in the same manner, although separate Puttahs for Miscellaneous Items were granted according to the Board's Orders. The annexed Statement gives the details of Land Revenue Puttahs renewed and not renewed as required by the Board in their Circular of the 24th July 1861, No. 3,943, as well as the Miscellaneous Puttahs:—

Division.	Taluks.	Land Revenue Puttahs not renewed.			Land Revenue Puttahs "renewed."	Total Land Revenue Puttahs.	Miscellaneous Puttahs.
		Altogether unaltered.	Modified by additional entries.	Total.			
Principal Division.		No.	No.	No.	No.	No.	No.
	Guduru	...	...	...	8,290	8,290	7,037
	Rapur	3,122	1,467	4,589	480	5,069	4,173
	Nellore	...	...	...	13,269	13,269	12,799
	Atmakuru	7,781	2,200	9,981	1,470	11,451	10,365
	Kavali	5,003	1,002	6,005	246	6,251	5,943
	Udayagiri	3,025	788	3,813	268	4,071	2,925
	Total...	18,931	5,457	24,388	24,013	48,401	43,242
Sub-Division.	Kandukuru	7,619	1,493	9,112	641	9,753	9,799
	Kanigiri	...	...	...	3,249	3,249	1,254
	Ongole	...	...	...	10,217	10,217	9,463
	Total...	7,619	1,493	9,112	14,107	23,219	20,516
	Grand Total...	26,550	6,950	33,500	38,120	71,620	63,758

Rs.
1274 71,620
1273 67,463
Increase... 4,157

1st.—The Land Revenue Puttahs granted during the year under report exceeds those granted in the preceding year by 4,157, which is owing to an increased area brought under occupation, as well as to ordinary causes.

2nd.—The items which were formerly entered under "Ryotwar Sundry," and which are now transferred to "Miscellaneous," will be found in detail in Statement No. 9. The items for which Miscellaneous Puttahs have been granted are those which were previously entered in Puttahs, viz.:—

1. Stala Kurnums Russums.
2. Pulari.
3. Chittetiwar Russums.
4. Urtawar do.
5. Bhalaravu do.,

and the Road Fund which is not a Miscellaneous item was entered, I may add, as usual in the Land Revenue Puttahs.

SETTLEMENT REPORT OF

NELLORE.

5

Season. 5. The season as will be seen from the following Statement has not been very favorable, and as a rule the supply stored for rice cultivation was poor.

Months.	Inches.	Months.	Inches.
1864 April... ..	0.06	1864 October	6.73
„ May	0.73	„ November	9.8
„ June	0.69	„ December	1.34
„ July	2.93	1865 January	...
„ August	4.42	„ February	...
„ September... ..	1.27	„ March	0.01
First half year..	10.1	Second half year...	17.88
		Total rain-fall for the year.	27.98

Sanitary State. 6. The state of the public health has also been unsatisfactory. Cholera has been particularly severe in Nellore itself, and the Kavali and Rapuru Taluks having alone escaped; in the latter Taluk the disease has broken out in the current year with great violence. Small-pox in addition has prevailed more or less throughout the country, and the cattle have suffered from diseases, the result of excessive heat.

Prices of Agricultural Products. 7. The prices of the chief agricultural products were very high, and with the exception of Paddy, first sort, and Cotton, they exceeded the rates of Fusly 1273 as shown below. The variation is slight as compared with the preceding year, and the same remarks apply.

Products.	Fusly 1273, per Garce.	Fusly 1274, per Garce.	COMPARISON.	
			Increase.	Decrease.
Paddy, 1st sort	Rs. 195	Rs. 188	...	7
Do. 2nd do.	177	187	10	...
Jonna	204	206	2	...
Sujja	182	187	5	...
Horse-gram	218	235	17	...
Raggy	178	183	5	...
Cotton, per Bharuva	273	223	...	50

Ryots' Holdings. 8. The following abstract exhibits the particulars of the Ryots' holdings during the year under report in comparison with the preceding year:—

Items.	Dry		Wet.		Garden.		Total.	
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Ryots' holdings at the beginning of Fusly 1274	4,70,449	6,33,872	1,45,219	7,60,801	24,935	1,37,663	6,40,603	15,31,836
Deduct.								
Land relinquished outright	11,523	13,121	2,311	11,616	390	2,109	14,224	26,846
Ryotwar villages transferred to the head of Shrotriems	1,004	283	5	16	60	136	1,069	435
Garden land transferred to the head of Dry	...	...	...	...	1,212	7,049	1,212	7,049
Total	12,527	13,404	2,316	11,632	1,062	9,294	16,505	24,330
Remainder	4,57,922	6,19,968	1,42,903	7,49,169	23,273	1,28,369	6,24,098	14,97,506
Add.								
Land newly taken up	55,768	72,384	9,657	52,255	1,285	6,876	66,710	1,31,515
Rented villages settled under Ryotwar	1,776	1,783	103	592	251	1,045	2,135	3,420
Garden land transferred to the head of dry	1,212	2,484	...	...	...	...	1,212	2,484
Total	58,756	76,651	9,760	52,847	1,536	7,921	70,057	1,37,419
Grand Total... ..	5,16,678	6,96,619	1,52,663	8,02,016	24,809	1,36,290	6,94,155	16,34,925
Increase	46,229	63,247	7,449	41,215	...	...	53,678	1,04,462
Decrease	...	...	...	...	126	1,373	126	1,373
						Net Increase...	53,552	1,03,089

1st.—The Government having in their Order dated 3rd February 1865, No. 210, communicated with Board's Proceedings of the 9th idem, No. 755, sanctioned the reduction of assessment on all garden lands irrigated from wells clear of any public source of supply, the revision was carried out in the Taluks of Nellore and Gudur so far as the requisite accounts could be prepared at the Jummahbundy. 1,212 acres of land, assessed at Rupees 7,049, were thus deducted from the garden area, corresponding addition being made to the dry area with an assessment amounting to Rupees 2,484, as detailed in the following Statement, and involving a reduction to the extent of Rupees 4,565.

Taluks.	Area of garden lands.	Irrigated assessment.	Dry assessment	Amount of reduction.
Nellore	Acres. 719	Rs. 4,180	Rs. 1,479	Rs. 2,701
Gudur	493	2,869	1,005	1,864
Total	1,212	7,049	2,484	4,565

2nd.—Government having further directed the reduction to be carried out at once, I have on receipt of the Order in question issued a Circular No. XI. dated 24th February 1865, directing the Tahsildar to suspend the collection of the assessment on such lands elsewhere pending final adjustment, and the Board having in their Miscellaneous Circular, dated 19th July 1864, Board No. 4512, Circular No. LXXIX, directed that the demand settled at the Jummahbundy should remain unaltered, the requisite changes, as far as the accounts are concerned, will be carried out this year, and the extent to which the revision was actually carried out, together with the remission involved for Fusly 1274, will be made the subject of a separate report, as all the accounts are not yet available. The reduction will be about 50,000 Rupees.

3rd.—As the accounts now stand we have a net increase in the area of acres 53,552, and in the assessment of Rupees 1,03,089, as compared with the holdings of Fusly 1273; and deducting the remission involved on lands the revision of which could not be carried out at the Jummahbundy, there would still be an increase of about the same amount as that shown as the probable reduction under the head of wells.

4th.—In page 851 of the District Gazette dated 10th December 1864, the extent of land formally relinquished by Ryots is shown at 18,272 acres, bearing an assessment of Rupees 31,300. Deducting from this the land taken up by the same and other Ryots, and adding the extent struck off at the Jummahbundy, there is a net relinquishment of acres 14,224, assessed at Rupees 26,846, as shown in the annexed Statement; and as a set off against this we have as similarly shown 66,710 acres, valued at Rupees 1,31,515 newly taken up giving the net increase at acres 52,486 assessed at Rupees 1,04,669.

	Acres.	Rupees.
Relinquishment as published in the District Gazette, page 852... ..	18,272	31,300
Deduct.		
Occupied by the same Ryots	1,193	1,963
Do. by other Ryots	3,092	5,925
	4,285	7,888
Remainder	13,987	26,412
Add extent struck off at the Jummahbundy	237	434
Net relinquishment	14,224	26,846
Land newly taken up for occupation at the ordinary rates of assessment	66,710	1,31,515
Actual increase	52,486	1,04,669

SETTLEMENT REPORT OF

Actual Cultivation.

9. The subjoined is a comparative Statement showing the actual cultivation including the second crop and additional assessment :—

Items.	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Dry.....	4,03,583	5,58,337	4,41,778	6,14,277	41,195	55,940	...	...
Wet.....	1,20,413	6,00,799	1,24,195	6,54,960	4,082	24,161	...	...
Garden.....	23,988	1,32,583	23,180	1,27,306	...	...	808	5,277
Total...	5,47,984	13,21,719	5,92,453	13,96,543	45,277	80,101	808	5,277
Second crop assessment.....	...	7,920	...	7,140	...	...	...	780
Additional assessment.....	...	22,087	...	27,897	...	5,810	...	...
Grand Total...	5,47,984	13,51,726	5,92,453	14,31,580	45,277	85,911	808	6,057
Net increase...					44,469	79,854	...	...

1st.—The Board will thus observe that notwithstanding the adverse character of the season, 5,92,453 acres of land was cultivated during the year under report, showing a net increase of 44,469 acres as compared with the results of the preceding year. The corresponding increase in the assessment, including the second crop and additional assessment, is given at Rupees 79,854. Deducting from this the remission involved on garden lands, the assessment on which from the circumstances already stated has been entered in the accounts at the rates hitherto fixed, and which will be duly modified hereafter, there would still be an increase of upwards of 20,000 Rupees.

Waste charged and remitted.

10. The total extent of land left waste during the year under report is 1,01,702 acres, assessed at Rupees 2,38,332, or little more than 14 per cent. on the holdings, viz., 6,91,155 acres, assessed at Rupees 16,34,325, the proportion of the waste to the occupation in Fusly 1273 being 14 per cent. The following Statement shows the particulars of waste charged and remitted :—

Items.	Waste charged.		Waste remitted.		Total.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Whole fields left waste ...	Dry ...	53,070	59,549	300	53,370	60,182
	Wet ...	2,359	11,044	20,143	1,06,619	22,502
	Garden ...	915	4,980	158	1,050	6,030
	Total...	56,344	75,573	20,601	1,08,309	76,915
Portions of fields left waste ...	Dry ...	17,665	20,797	865	18,530	22,153
	Wet ...	1,067	5,527	4,604	23,866	29,393
	Garden ...	470	2,48	86	556	2,954
	Total...	19,202	28,812	5,555	25,688	24,757
Grand Total...	75,546	1,04,385	26,156	1,33,997	1,01,702	2,38,380

NELLORE.

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1st.—The dry remission including lands left uncultivated, either wholly or in part, amounts to Rupees 1,996 on 1,165 acres, and is confined to three Taluks as shown in the following Statement :—

Taluks.	Whole fields left waste.		Portions of fields left waste.		Total.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Gudur ...	1	2	...	...	1	2
Atmakur ...	72	76	280	317	352	393
Ongole ...	227	562	585	1,039	812	1,601
Total...	300	640	865	1,356	1,165	1,996

from which the Board will observe that in the Gudur Taluk, the assessment on one acre of dry land was remitted, the same having been taken up under Tope rules. The extent of 352 acres, valued at Rupees 393 in the Atmakur Taluk, was remitted under the following circumstances.

2nd.—In the two resumed Shrotriems and Kandrika marginally noted, which were settled by me in Fusly 1274, the accounts having been prepared according to the demarcation, I remitted the fallow to the extent of Rupees 247 as a special case, as it would be unfair to charge for land not formally taken up. While the remaining sum of Rupees 143 was remitted by the Deputy Collector in Chiramana,

where four Ryots cultivated 23½ gorus newly, leaving 10½ gorus within the demarcation limits fallow—the assessment due on the portions thus left waste being Rupees 532.

3rd.—The sum of Rupees 1,601, on 812 acres of dry land in the Ongole Taluk, was remitted under the circumstances stated in my letter of the 21st May 1865, No. 172, paragraph 6.

4th.—The following Statement shows how the rice lands left waste have been dealt with as contrasted with the total area :—

Taluks.	WASTE CHARGED.			WASTE REMITTED.			Per cent- age of Column 4 on the holding.	Per cent- age of Column 7 on the holding.
	Whole fields.	Portions of fields.	Total.	Whole fields.	Portions of fields.	Total.		
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Gudur	2,819	1,922	4,801	9,727	4,729	14,456	3	8
Rapur	312	42	384	6,056	595	6,651	2	26
Nellore	6,080	791	6,871	44,310	7,144	51,454	2	15
Atmakur	793	768	1,561	7,201	1,945	9,146	2	12
Kavai	93	1,731	1,824	15,788	3,845	19,633	2	24
Udayagiri	73	10	83	861	126	987	1	15
Kandukur	719	108	818	19,720	4,462	24,182	1	36
Kanigiri	74	2	76	636	19	705	3	23
Ongole	...	153	153	2,270	1,001	3,271	1	19
Total...	11,044	5,527	16,571	1,06,619	23,866	1,30,485	2	16

5th.—From the foregoing statement it will be seen that the remission granted was 16 per cent, while the amount charged was only 2 per cent. upon the whole. Of Rupees 1,30,485, the total sum remitted on rice lands, more than a third, viz., Rupees 51,454, appertains to the Nellore

SETTLEMENT REPORT OF

Taluk, where the per centage was however only 15 per cent. In Kandukur, the revenue from the rice lands in occupation at the ordinary rates of assessment being 67,548 Rupees, the remission granted (Rupees 24,182) amounts to 36 per cent. In like manner the amount of remission compared with the occupation was comparatively heavy in the Taluks of Rapur, Kavali, and Kanigiri, and the state of the tanks rendered this necessary.

6th.—As regards the waste charged, the Board will observe that it ranges from 1 to 2 per cent. with the exception of the Kanigiri and Guduru Taluks. In the former Taluk, the total amount charged out of a holding valued at Rupees 3,016 was only 76 Rupees of which 5 Rupees were charged in Sannichenupalli where no cultivation was made at all, although the tank received a supply; and the remainder (Rupees 71) is the dry rate at $\frac{2}{3}$ Rupees charged under the Sankavar tank, which has been retained under "wet" pending final Orders.

7th.—Of Rupees 4,801 charged in the Guduru Taluk, Rupees 2,909 appertain to the Anikut villages; whilst in the Nellore Taluk Rupees 5,506 were charged for the same reason, and thus the aggregate charge made for waste under the Anikut was Rupees 8,415, or more than a moiety of the total sum for the whole District (16,571 Rupees.)

8th.—Remission was also granted on garden lands registered under tanks when the supply was inadequate, and the remission thus granted shows an increase of Rupees 15,558 as compared with Fusly 1273—an increase the season necessitated:—

Fuslies.	Actual cultivation.	Total waste.	Waste remitted.
	Rs.	Rs.	Rs.
1273	13,51,726	2,10,117	1,18,439
1274	14,31,583	2,38,382	1,33,997
Increase...	79,854	28,265	15,558

9th.—The following Abstract exhibits in comparison the remission granted in Fuslis 1273 and 1274 on entire as well as portions of fields left waste:—

Items.	Fusly 1273.	Fusly 1274.	Increase	Decrease.
	Rs.	Rs.	Rs.	Rs.
Whole fields... ..	125	640	515	...
{ Dry	89,725	1,06,619	16,894	...
{ Wet	630	1,050	420	...
{ Garden... ..				
Total...	90,480	1,08,309	17,829	...
Portions of fields... ..	1,356	23,866	1,356	...
{ Dry	27,654	23,866	...	3,788
{ Wet	305	466	161	...
{ Garden... ..				
Total...	27,959	25,688	1,517	3,788
Grand Total...	1,18,439	1,33,997	19,346	3,788
Net...			15,558	...

NELLORE.

10th.—The specific grounds upon which remission was allowed on entire as well as portions of fields are shown at the foot of Enclosure B. in Statement No. 3, and at the foot of Statement No. 4 respectively. They are also exhibited below at one view for the sake of easy reference:—

Items.	DRY.			WET.			GARDEN.			TOTAL.		
	Whole fields.	Portions of fields.	Total.	Whole fields.	Portions of fields.	Total.	Whole fields.	Portions of fields.	Total.	Whole fields.	Portions of fields.	Total.
Want of water.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Deaths, &c.,	...	...	...	1,06,619	23,866	1,30,485	1,050	308	1,418	1,07,669	24,234	1,31,903
Other grounds.	640	1,356	1,996	...	...	...	...	93	98	640	1,451	2,094
Total...	640	1,356	1,996	1,06,619	23,866	1,30,485	1,050	466	1,516	1,08,309	25,688	1,33,997

Particulars of Remission.

11. The following is an extract from Statement No. 4, showing the particulars of all remissions granted during the year in comparison with Fusly 1273:—

ITEMS.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Part waste	27,959	25,688	...	2,271
2. Withered crops	16,280	...	...	16,280
3. Discretionary remission	37,478	2	...	37,476
4. Remission of Shrotriems	147	...	...	147
5. Cowle remissions	171	11	...	160
6. Munsiff's salary	48	48	...	...
7. Lands taken up in lieu of village service Inams	476	343	...	133
	82,559	26,092	...	56,467

Part Waste.

1st.—The details as regards Rupees 25,688 being the remission on portions of fields left waste have been already adverted to.

Withered Crops.

2nd.—The requisite information not being ready at the Jummaabundy for the settlement of claims for remission on account of Shavi, and the Taluk demand Statement closed as soon as the settlement was concluded with reference to paragraph 3 of the Board's Miscellaneous Circular, No. LXXIX, Board No. 4,512, dated 19th July 1864, already referred to, no entry appears under "withered crops"; but I may add that the total amount of remissions, found necessary under this head since the Jummaabundy has been Rupees 3,926-5-10, and sanction will be requested to write it off as laid down in paragraph 5 of the above Circular. This remission was allowed only in three Taluks as shown in the margin, the decrease being Rupees 12,354 as compared with the corresponding item (Rupees 16,280) in Fusly 1273.

Nellore Taluk.	Rs.	A.	P.
Kavali do.	850	9	3
Kandukur do.	2,339	7	8
	686	4	11
	3,926	5	10

Discretionary Remission.

3rd.—As regards this item we have only two Rupees remitted under the following circumstances. Rangasamudram is a Surva Inam village in the Kavali Taluk, and in Manulolupadu, a village in the same Taluk held at the ordinary rates of assessment, a field is said to be irrigated

from the tank of the Inam village, and a sum of Rupees two deducted annually from the puttah of its holder who is understood to pay the same to the Inamdar for the water given. This remission will be made the subject of immediate inquiry.

"Remission of Shrotriems."

4th.—Rupees 147 shown in the last report under this head relates to the four villages of the Kanigiri Taluk referred to in Clause 1, paragraph 3 of this report, as having been since enfranchised by the Inam Department. Hence this item is left blank for the year under report.

"Cowle Remission" — "Munsiff's Salary."

5th.—The small sum of Rupees eleven remitted under the terms of a Progressive Cowle in Dharmavaram in the Kavali Taluk, and Rupees 48 remitted as usual by assignment on puttah demand as salary to the Village Munsiff of Tammavaram and its three hamlets, annexed to the Ongole Taluk from the late Guntur District, calls for no special remarks.

Lands taken up in lieu of Village Service Inams.

6th.—Rupees 313 were remitted during the year under report as the assessment payable on land taken up in lieu of service Inams, showing a decrease of Rupees 133 as compared with the corresponding item of remission in Fusly 1273. When such lands are left waste for want of water, remission is granted in common with other lands. But the item in question being strictly a deduction from the assessment of land actually cultivated, there is a fluctuation in what is apparently a fixed item. The principle and the mode in which the Village servants who have either no Inams, or whose Inams are no longer available for cultivation, should, in my opinion, be remunerated for the future, have been submitted for the Board's consideration in my Report dated 11th September 1865, No. 211.

Sundry Items.

12. Under the instructions conveyed in Miscellaneous Circular, No. XCIV, Board, No. 5,631, dated 31st August 1864, the head "Sundry Items" under "Ryotwar" has been dispensed with; all receipts previously credited to it being transferred to "Land Revenue Miscellaneous," which will be duly noticed in its proper place. Suffice it to state here that the decrease of Rupees 2,18,009 under this head is only nominal.

Cultivation of Special Products.

13. The cultivation of Sugar-cane, Cotton, and Indigo is in the following Abstract compared with the results of Fusly 1273 :—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Sugar-cane	1	9	8	...
Cotton	28,362	45,872	17,510	...
Indigo	17,762	13,822	...	3,940
Total... ..	46,125	59,703	17,518	3,940

Abstract Statement of the General Results of the Land Revenue Settlement.

14. The subjoined is a comparative Abstract showing the general results of Land Revenue Settlement :—

ITEMS.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Assessment on the lands in occupation at the ordinary rates of assessment	15,31,836	16,34,925	1,03,089	...
Assessment remitted on fields left wholly uncultivated	90,480	1,08,309	17,829	...
Remainder...	14,41,356	15,26,616	85,260	...
<i>Particulars of the remainder.</i>				
Assessment of lands actually cultivated	13,21,719	13,96,543	74,824	...
Do. of lands not cultivated either wholly or in part	1,19,637	1,30,073	10,436	...
Total, or the actual cultivation as per enclosure A in Statement No. 3	14,41,356	15,26,616	85,260	...
Second crop assessment	7,920	7,140	...	780
Additional assessment	22,087	27,897	5,810	...
Total	14,71,363	15,61,653	90,290	...
Deduct remissions as per Statement No. 4	82,559	26,092	...	56,467
Remainder...	13,88,804	15,35,561	1,46,757	...
Add Sundry Items as per Statement No. 4	2,18,009	...	...	2,18,009
Total...	16,06,813	15,35,561	...	71,252
<i>Add as per Statement No. 10.</i>				
Rents for more than one year	2,260	...	...	2,260
Shrotriems	76,747	77,398	651	...
Peshcush	4,35,661	4,35,631	...	...
Miscellaneous	26,637	2,43,301	2,16,664	...
Total...	5,41,305	7,56,360	2,15,055	...
Grand Total...	21,48,118	22,91,921	1,43,803	...

1st.—The fluctuations in the Cultivation, Remission, Rents and Sundry Items, having been already noticed, it now remains for me to account for the variations in the two items "Shrotriems" and "Land Revenue Miscellaneous."

2nd.—The increase of Rupees 651 under the former will be best explained by the following Memorandum :—

Quit-rent as per accounts of Fusly 1273	RS.
Deduct.	76,747
Permanent remission from the quit-rent of Anamanamuru in the Ongole Taluk on account of the Shrotriendar's claim for Moturpha, as per Order of Government, dated 9th February 1865, No. 274.	26
Permanent remission granted in seven Shrotriems on account of land taken up for public purposes, as per Government Order, dated 21st March 1865, No. 622	774
	800
	75,947

Add

Quit-rent charged by the Inam Commission :—

Taluks.	No. of Shrotriems.	Amount of quit-rent.
		RS.
Gudur	5	220
Rapur	28	640
Nellore	2	17
Kandukur	2	31
Kanigiri	4	313
	41	1,451

1,451

77,398

Increase... 651

3rd.—Statement No. 9 shows in detail the component items comprised under "Miscellaneous" for Fusly 1274, as well as the items credited in Fusly 1273 under the same head and "Sundry Items." The decrease of Rupees 2,18,009 under "Sundry Items" being, as already observed, nominal, it follows that the increase of Rupees 2,16,661 shown under "Miscellaneous" is equally fictitious; and the fair mode of comparing the results of the two years is to contrast the receipts credited to "Land Revenue Miscellaneous" in Fusly 1274 to the amount credited in the previous year under the same head plus "Ryotwar Sundry." Thus compared there is upon the whole a real decrease of Rupees 1,345 as shown in the Statement :—

Fusly.	Items.	Amount.
		Rupees.
1273 ... {	"Miscellaneous"	2,18,009
	"Sundry Items"	26,637
1274	Miscellaneous	2,44,646
		2,43,301
	Decrease...	1,345

4th.—I shall now proceed to review the component items making up the sum of Rupees 2,43,301 shown as "Miscellaneous" for Fusly 1274, preserving for the sake of clearness the order in which they appear in Statement No. 9.

1st.—Jodi on Sundry Inams.

Jodi credited to "Sundry Items" in Fusly 1273 ...	RS. 77,130
Do. do. to "Miscellaneous" in Fusly 1274 ...	74,590
	2,540

manner in which this remission was allowed, I had occasion to report to the Board in my letter dated 12th September 1865, No. 213.

2nd.—"Land cultivated but not included in the Jum-

maabundy." II. Of Rupees 15,668 entered under this head for Fusly 1274, only Rupees 10,213 is the assessment of land not included in the Jummaabundy, the remainder, Rupees 5,455, being the quit-rent of former years on Inams recently settled by the Inam Department with retrospective effect. But the sum of Rupees 2,770, entered in the column headed "Last Fusly," is purely the assessment of land not included in the Jummaabundy, the quit-rent of former years on Inams similarly settled amounting to Rupees 1,973 being exhibited in the Statement No. 9 for Fusly

1273 under "Other Items" of "Miscellaneous." The actual results in regard to these two items show a large increase as exhibited in the subjoined Memorandum :—

Fuslies.	Assessment of lands cultivated, but not included in the Jummaabundy.	Quit-rent of former years on Inams recently settled with retrospective effect.	Total.
	RS.	RS.	RS.
1273	2,770	1,973	4,743
1274	10,213	5,455	15,668
Increase...	7,443	3,482	10,925

The increase in the assessment of Rupees 7,443 is owing to the circumstance, already referred to, of having closed the Taluk demand soon after the Jummaabundy, while the increase of Rupees 3,482 is attributable to the large number of cases settled by the Inam Commissioner. It seems necessary to explain that the two items are mixed for Fusly 1274 in view to making the entry tally with the monthly Statements of collections of Miscellaneous Items according to the new form in which no special provision is made for exhibiting such quit-rents separately—the similar quit-rent for Fusly 1273, exhibited under "other items," being shown as Item No. 27 in column headed "last Fusly" in the Statement now submitted.

3rd.—Concealed Cultivation.

III. The decrease of Rupees 1,388 under this head is owing to a large extent of concealment in Brahmadevam in the Gudur Taluk having been brought to account in Fusly 1273.

4th.—Grazing Tax.

IV. The increase of Rupees 87,811 shown under this head is again nominal. Really, there is a decrease of Rupees 5,871, as shown below, owing to the extended cultivation.

Pulari of Fusly 1273 credited to "Sundry Item"	Rupees. 93,682
Do. do. 1274 do. "Miscellaneous"	87,811

Decrease... 5,871

5th.—Inam Taffrick.

V. The collection of this item was done away with in accordance to the Order of Government, copy of which was communicated with the Board's Proceedings, dated 9th March 1865, No. 1,362.

6th.—Quit-rent on Bungalows.

VI. There is no fluctuation under this item.

7th.—Revenue from Sequestered Inams.

VII. The receipts under this item are shown at Rupees 393 against Rupees 1,675; the corresponding item credited to "Ryotwar Sundry" in Fusly 1273, the real decrease of Rupees 1,282 being attributable to the five resumed Kandrikas given below having been settled by me under Ryotwar.

Taluk.	Village.	Kandrikas.
Gudur	Gudur... ..	Divipolem Kandrika.
"	Tikkavaram	Katarivari do.
"	Yeruru	Nelaturuvuri do.
"	Sarvapalli	Hamdoss do.
Atmakur	Ponguru	Nakkalapalli do.

8th.—Honey rent.
9th.—Wax rent.

for Fusly 1274 having been sold after the expiration of that year could not be credited in the accounts. Honey was sold for Rupees 29, and wax for Rupees 8, and the amount thus collected was credited in the accounts of August.

10th.—Chunam Shell Rent.
11th.—Ratan Rent.
13th.—Rent of Soap-nut.

12th.—Rent on Palmyra.
14th.—Do. on Fruit Trees.

During the year under report the credits having been made under the appropriate heads, there is an increase of Rupees 660 under the former, and a decrease of Rupees 616 under the latter items.

15th.—Rent of Roots for dyeing Cloths.

XI. The revenue from Cheyroot during the year under report is shown at Rupees 1,385 falling short of the corresponding item in Fusly 1273 by Rupees 1,930. The Cheyroot contractor of the Sriharikota Division, whose lease will expire with the end of the current Fusly (1275), declined to take possession of the quantity collected for Fushies 1272 and 1273, even after the requisite remission was ordered to be granted, and steps having been taken to enforce the terms of the lease, he came forward a few months ago. The quantity collected for the above years was duly weighed and made over to him, and the amount due by him for the said period collected in due course. It appears that the quantity of Cheyroot collected for Fusly 1274 is not taken possession of by the contractor. The Tahsildar has given him due notice. As the actual amount payable has to be determined after weighing it in presence of the contractor, the procrastination on his part has been the cause of delay in determining the demand. The Tahsildar's attention has been already directed to the matter on the 7th July last, by Takid No. 113, Miscellaneous. I am sending further instructions to allow no further delay, and the amount when collected will be credited in the Current Accounts under the proper head.

16th.—Rent of Medicinal Roots.

XII. This item was rented for Rupees 245, showing an increase of Rupees 97, and calls for no special remarks.

17th.—Produce of Fisheries.

XIII. This item is left blank having been transferred to "District Road Fund,"

with reference to the Board's Standing Circular, No. LVII, Board No. 4,938, dated 4th August 1864.

18th.—Cultivation without Permission.

Nellore 784
Kavali 577
Atmakur 338

19th.—Water Tax on Zemindary and Inam, &c., Lands.

XIV. The increase of Rupees 1,211 under this head has chiefly occurred in the Taluks of Nellore, Kavali, and Atmakur, where such cultivation was largely made.

XV. The small increase of Rupees 169 under this head is fallacious. In Fusly 1273

the water tax charged on Zemindary lands and entire Inam villages was credited to "Miscellaneous;" while the tax levied on Sundry Inams was carried to account under "Ryotwar Sundry;" and in Fusly 1274 both descriptions of the tax having been credited to "Miscellaneous," there is a decrease of Rupees 5,639 as shown below so far as the entry in the accounts is concerned. It must be remembered that even this does not represent a correct state of things. The Board having taken exception to my charging water rate at 3 Rupees the acre in Fusly 1273, no charge was made by me in Fusly 1274 pending the final instructions on the subject, the fields

VIII. Rupees 58 under the former, and Rupees 8 under the latter, were the receipts in Fusly 1273. These jungle products collected

IX. No variation under Items Nos. 10 and 13, and the decrease of Rupees 32 under No. 11 is too small to need any explanation.

X. In Fusly 1273 the receipts which should have been credited under No. 12 were inadvertently carried to account under No. 14.

XI. The revenue from Cheyroot during the year under report is shown at Rupees 1,385

XII. This item was rented for Rupees 245, showing an increase of Rupees 97, and calls for no special remarks.

XIII. This item is left blank having been transferred to "District Road Fund,"

XIV. The increase of Rupees 1,211 under this head has chiefly occurred in the Taluks of Nellore, Kavali, and Atmakur, where such cultivation was largely made.

XV. The small increase of Rupees 169 under this head is fallacious. In Fusly 1273

usually charged at the adjoining rates being however dealt with as heretofore. The rate at which water tax should be charged was fixed by Government in their Order, dated 10th June 1865, No. 1,271, communicated with the Board's Proceedings of the 17th idem, No. 3,308; the question as to the area liable to be charged being disposed of by Government Order, dated 11th August 1865, No. 1,871, communicated with the Board's Proceedings, dated 18th idem No. 5,207. On receipt of these Orders, instructions have been sent to Tahsildars to prepare the requisite accounts directing them at the same time to modify the charge at the Jammahbundy with reference to the recent Orders in view to securing uniformity. When the actual amount is determined it will be collected and credited in due course.

Water Tax on Sundry Inams credited to "Sundry Items" RS. 5,805
Do. on Zemindary, &c., lands credited to Miscellaneous... .. 1,242

Total Tax in Fusly 1273... .. 7,047
Water Tax on the above description of land credited to Miscellaneous in Fusly 1274 1,408

Decrease... .. 5,639

20th.—Pelluru Russums.
21st.—Painad do.
22nd.—Bhalaravu's Katnam.

XVI. The increase under these three heads is nominal, as on referring to the details entered under "Sundry Items" for Fusly 1273 no fluctuations are observable.

23rd.—Desayi Russums.

XVII. Like the three last items the increase of Rupees 394 under this head is also nominal; but on comparing it with the corresponding item credited to Ryotwar Sundry in Fusly 1273, a decrease of Rupees 10 is observable, which is owing to the Russums levied from the "Sarva Inam" village of Pandluru in the Rapur Taluk, having been discontinued under the circumstances stated in paragraph 15 of my report on Russums, dated 9th June 1865, No. 110.

Items Nos. 24, 25, and 26.

XVIII. The increase under these items is also nominal, the actual fluctuation being shown in the following Statement. The eighth portion of the Sriharikota jungle rented in Fusly 1274 being more extensive than the seventh portion rented in Fusly 1273 accounts for the increase of Rupees 3,473, while item No. 25 fell off for want of competition. The increase under Stalakarnam Russums is attributed to extended cultivation.

Items.	Credited to "Sundry Items" in Fusly 1273.	Credited to Miscellaneous in Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
24. Jungle rent	15,741	19,214	3,473	...
25. Rent of Tangedu	248	26	...	222
26. Stalakarnam Russums	13,600	14,770	1,170	...

27th.—Quit-rents of Inams not included in the Demand of former Fushies.

XIX. Vide explanation in regard to item No. 2, "Land cultivated but not included" in the Jammahbundy.

XX. The fluctuations in the remaining items (28 to 39), have resulted from ordinary causes. The only one of these requiring notice here is No. 31 "Savings and Refunds," which shows an

* Survey RS. 189
Settlement... .. 128
310

increase of Rupees 956 owing chiefly to Rupees 490 out of the salary of the late Rapur Tahsildar, and about Rupees 310* from the Survey and Settlement Departments having been carried to Government credit.

SETTLEMENT REPORT OF

Sundry Sources of Revenue.

15. The Sundry Sources of Revenue compared with the results of the preceding year are exhibited in the following Abstract:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Abkarry	56,297	56,374	77	...
2. Income Tax	49,620	46,118	...	3,502
3. Sea Customs... ..	284	79	...	205
4. Salt	10,59,307	12,25,862	1,66,555	...
5. Stamps	55,384	58,162	2,778	...
Total...	12,20,892	13,86,595	1,69,410	3,707
		Net...	1,65,703	...

Abkarry

1st.—The small increase of Rupees 77 under Abkarry consists of Rupees 75 paid as fees for licenses issued under the new Abkarry Laws for the sale of liquor, other Toddlies, &c., and of Rupees 2 levied as penalty for the illicit transit of liquor.

Income Tax.

2nd.—There is a decrease of Rupees 3,502 under this item, which is the result of operations in accordance to the present state of the law tending in that direction.

Sea Customs.

3rd.—As will be seen from paragraph 11 of the enclosed report from the Acting Deputy Collector no dutiable articles were exported during the year under report—the receipts amounting to 79* Rupees shown under this head consisting partly of the Customs of Fusly 1273 carried to account in Fusly 1274, and partly of "Miscellaneous" shown in Statement No. 9.

I. The value of imports has fallen off by Rupees 58,495, while the exports show an increase of Rupees 20,961.

Items.	Fusly 1274.	Fusly 1273.	Difference.
	RS.	RS.	RS.
Imports	91,523	1,50,018	— 58,495
Exports	84,029	63,068	+ 20,961
Imports	6,25,979	10,87,824	— 4,61,845
Exports	4,77,669	8,58,356	— 3,80,687

Fusly 1274	Rupees 7,147
" 1273	2,500
	4,647

Salt.

4th.—The Salt revenue exhibits an increase of Rupees 1,66,555, of which nearly the whole is derived from Inland consumption; the Home consumption showing only a small

II. The sale of drift-wood is increasing; the proceeds during the year under report, excluding salvage, exhibiting an increase of Rupees 4,347 as compared with the sales in Fusly 1273.

4th.—The Salt revenue exhibits an increase of Rupees 1,66,555, of which nearly the whole is derived from Inland consumption; the Home consumption showing only a small

NELLORE.

17

increase of Rupees 180. The details of Inland consumption are given below, and the heavy sales to Hyderabad are partly attributable to the hurricane which swept over Masulipatam in November 1864.

Districts.	Maunds.
Madras	12,886
North Arcot... ..	19,797
Bellary	15,200
Kurnool... ..	90,238
Cuddapah	66,745
Kistna... ..	11,508
Hyderabad	3,67,210
Total Inland consumption	5,83,584
Sale for Hyderabad. { Fusly 1274	3,67,210
" 1273	2,39,605
	Increase...1,27,605

I. The quantity of Salt manufactured was about six and a quarter lacs of Maunds. There was at the beginning of the year fifteen and three-quarter lacs of Maunds in store. Deducting sales, &c., the quantity in store at the end of the year is thirteen and half lacs. In paragraph 4 of the Deputy Collector's report, the out-turn of Salt during the year is shown as exceeding the out-turn of the previous year by two and three-quarter lacs of Maunds, which is partly attributable to the liberality of Government in increasing the rates from Rupees 7-15-0 to 10 Rupees per Garce.

Stamps.

5th.—The increase of Rupees 2,778 under this head shows that the Stamp revenue is progressing.

General Fiscal Results.

16. The following Comparative Abstract shows the demand on Land and Sundry Sources of Revenue:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Peshcush	4,35,661	4,35,661	...	...
Shrotriems	72,965	73,286	321	...
Amarams	3,362	3,692	330	...
Kattabadies	420	420	...	...
Ryotwar	76,747	77,398	651	...
Rents for more than one year	16,06,813	15,35,561	...	71,252
Miscellaneous	2,260	...	...	2,260
	26,637	2,43,301	2,16,664	...
	21,48,118	22,91,921	2,17,315	73,512
Abkarry... ..	56,297	56,374	77	...
	22,04,415	23,48,295	2,17,392	73,512
Income Tax	49,620	46,118	...	3,502
Sea Customs	284	79	...	205
Salt	10,59,307	12,25,862	1,66,555	...
Stamps	55,384	58,162	2,778	...
Total...	11,64,595	13,30,221	1,69,333	3,707
Grand Total...	33,69,010	36,78,516	3,86,725	77,219
		Net increase...	3,09,506	...

Road Fund.

17. As proposed in paragraph 12 of my letter, dated 5th September 1865, No. 209, I will now give the details of the Fund.

1st.—As the Board are aware the road cess at two per cent. is charged in this District on the assessment of all rice lands as revised in 1857-58, and on well-lands on which assessment was reduced. Thus calculated, the total demand on account of the two per cent. Road Fund was in Fusly 1274 Rupees 12,722-14-0 against Rupees 11,747-8-9 for the previous year.

Fusly.	RS.	A.	P.
1274	12,722	14	0
1273	11,747	8	9
Increase...	975	5	3

2nd.—The collections during the Official year 1864-65 amount to Rupees 10,768-10-0. Adding the collections subsequently made, we have Rupees 20,301-12-4 collected, leaving however a balance of Rupees 842-5-7 still to be realized on account of the demand for Fusly 1274.

* 2nd September 1865, No. 208.

3rd.—For the expenditure of this Fund, I beg to refer the Board to my report* on the Local Funds.

Demand, Collection, and Balance for the Current Year.

18. The Demand, Collection, and Balance of the revenue for the current year is shown in the annexed abstract :—

ITEMS.	Demand of Fusly 1274.	COLLECTIONS.			Balance.
		Up to the end of June.	Up to the end of August.	Total.	
Land Revenue	RS. 22,91,921	RS. 20,68,375	RS. 95,371	RS. 21,63,746	RS. 1,28,175
Sundry Sources	13,86,595	13,75,248	8,292	13,83,540	3,955
Total ..	36,78,516	34,43,623	1,03,663	35,47,286	1,31,230

And this is greatly in excess of the balance so shown last year. But after deducting charges to be made as regards well cultivation for which all the accounts are not yet available and further analysing the statement, the result will be different I think, and this shall be shown in a subsequent report.

Recommendation in regard to the Remission of the Current Balance.

2nd.—Whilst sanction is now requested to write off Rupees 3,959-10-10, being the assessment inclusive of Stala Kurnums Russums on rice lands on which the crops perished for want of water. The details are given below :—

TALUKS.	As essment of withered crops	Stala Kurnums Russums.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
Nellore	850 9 3	2 6 4	852 15 7
Kavali	2,389 7 8	23 15 11	2,413 7 7
Kandukur	686 4 11	6 14 9	693 3 8
Total...	3,926 5 10	33 5 0	3,959 10 10

Demand, Collection, and Balance of Arrears.

19. The Demand, Collection, and Balance of arrears of Revenue are exhibited in the following abstract :—

ITEMS.	Balance at the beginning of Fusly 1274.	Collections to the close of Fusly 1274.	Collections in July and August 1865.	Total Collections.	Remission.	Balance on the 31st August 1865.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Peshcush	67,267 11 3	66,719 0 0	...	66,719 0 0	...	548 11 3
Shrotriems	17,509 4 1	9,202 8 7	0 1 0	9,202 9 7	6,692 0 3	1,614 10 3
Ryotwar	1,28,314 9 11	1,16,475 13 11	48 0 2	1,16,523 14 1	2,342 13 1	9,447 14 9
Rents for more than one year	668 6 0	668 6 0	...	668 6 0	...	...
Rents for one year	4 7 6	2 7 6	...	2 7 6	2 0 0	...
Amuni	2 12 5	...	...	...	2 12 5	...
Miscellaneous	18,682 8 4	17,098 3 5	1 13 8	17,101 1 1	1,053 9 1	528 14 2
Total	2,32,449 11 6	2,10,166 7 5	49 14 10	2,10,216 6 3	10,093 2 10	12,140 2 5
Abkarry	5,771 2 6	4,555 8 8	991 10 8	5,547 3 4	223 15 2	...
Income tax	7,946 10 7	6,548 13 10	169 12 0	6,658 9 10	...	1,278 0 9
Total	13,707 13 1	11,104 6 6	1,101 6 8	12,205 13 2	223 15 2	1,278 0 9
Grand Total...	2,46,157 5 7	2,21,270 13 11	1,151 5 6	2,22,422 3 5	10,317 2 0	13,418 3 2
				Percentage		5 0 0

The particulars of the balance, Rupees 13,418, are as follows :—

1st.—Of Rupees 5,092 shown as the recoverable balance in the last Jummahundy Report, Rupees 3,336 were collected, and the sum of Rupees 9,564 shown as irrecoverable written off the accounts on receipt of the requisite sanction.

2nd.—Adding the balance still outstanding on the recoverable arrears of last year, and the amount entered as doubtful, as also the arrears of Fusly 1273, we have, as detailed below, a sum of Rupees 13,418 outstanding on the 31st August last.

	RS. A. P.
Amount still outstanding on the balance of last year...	2,356 12 10
Amount of arrears entered as doubtful last year ...	1,748 9 2
Arrears of Fusly 1273	9,312 13 2
	13,418 3 2

Remarks in regard to the Balance of Arrears.

20. The particulars of the remissions I beg to recommend for this year, out of the said balance of Rupees 13,418 3-2, are shown in the subjoined abstract.

ITEMS.	Balance outstanding on the 31st August 1865.	Recoverable.	Irrecoverable.	Doubtful.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Peshcush	548 11 3	548 11 3	...	...
Shrotriems	1,614 10 3	1,504 7 7	110 2 8	...
Ryotwar	9,447 14 9	2,952 10 6	6,405 11 5	89 8 10
Miscellaneous	528 14 2	26 1 10	414 8 9	88 3 7
Total	12,140 2 5	5,031 15 2	6,930 6 10	177 12 5
Income tax	1,278 0 9	1,278 0 9	...	...
Grand Total...	13,418 3 2	6,309 15 11	6,930 6 10	177 12 5

Details of the Recoverable Arrears.

"Peshcush."

21. The sum of Rupees 543-11-3 under the head of Peshcush is due by Bhalaravu on the estate of Muttalupadu. Measures will be at once taken to collect it.

SETTLEMENT REPORT OF

Shrotriems.

1st.—The recoverable balance outstanding on Shrotriems on the 31st August last is given at Rupees 1,504-7-7. Of this however, Rupees 1,392-15-3 relating to Ambapuram, and Rupees 8-12-0 to Srirangarajapuram were subsequently collected in September, leaving a balance only of Rupees 102-12-4, which is due on Hissa Vaviletipadu:—

	RS.	A.	P.
Total recoverable balance...	1,504	7	7
<i>Deduct.</i>			
Ambapuram	1,392	15	3
Srirangarajapuram	8	12	0
	1,401	11	3
Remainder...	102	12	4

"Ryotwar."

2nd.—Of Rupees 2,952-10-6 outstanding under this head of Ryotwar recoverable, Rupees 1,803-3-8 are in reality irrecoverable, and the amount due on account of the Sriharikota Jungle rent for Fusly 1273, which will be adjusted in the accounts of September, as directed by the Board in their Proceedings, dated 11th September 1865, No. 5,596. Whilst Rupees 445-3-6 is the balance of Irukam shell contract, which the Board have, in their Proceedings dated 6th September 1865, No. 5,496, referred to the Advocate General for further consideration with reference to my remark that its liability to be dealt with under the Madras Act II of 1864 is not affected by the Law of Limitation. Deducting these two items there remains only Rupees 704-3-4 which will be promptly collected.

Miscellaneous.

3rd.—The small balance of Rupees 26 under this head is detailed below. Care will be taken that these trifling items no longer exist in the accounts:—

Taluks.	Fuslies.	Items.	RS.	A.	P.
Gudur	1271	Wax	1	3	10
Do.	1272	Honey	2	14	4
Ongole	1273	Sivayajama... ..	21	15	2
Nellore	Do.	Cheyroot rent	0	0	6
			26	1	10

"Income tax."

4th.—The total sum outstanding on account of Income tax is Rupees 1,278-0-9, the whole of which is shown as recoverable, and regarding which, if necessary, further report will be made.

Details of Doubtful Arrears.

22.. Of Rupees 89-8-10 shown as "Doubtful" under "Ryotwar," Rupees 64-15-2 constitute the assessment on certain land in the village of Chiramana formerly attached to the late Udayagiri Jaghire and now comprised in the Taluk of Atmakur. It appears that the land in question was enjoyed as Inam by Kattubadies, and the assessment remitted every year. In June 1864, I inquired into the matter personally, and finding that the question was under the consideration of the Inam Commissioner, I issued a Takid dated 17th idem, No. 158, suspending the collection of the assessment pending the decision of the Inam Department. No Registers have been as yet received for this or other Inams of the Jaghire, and the amount is shown under "Doubtful," as its collection or remission will depend on the settlement of the Inam Commissioner. The remaining sum of Rupees 24-9-8, as also the Doubtful arrears of "Miscellaneous,"

constituted the Inam water tax charged by me at Rupees 3 the acre in Fusly 1273. In my letter dated 10th March 1865, No. 35, I reported that the further collection of this item was suspended, requesting at the same time sanction to refund the amount already collected. But

* Dated 6th May 1835, No. 2,306.

the Board in their Proceedings* thereon left the said communication to lie over until the receipt of the Inam Commissioner's reply to the Board's Proceedings, dated 27th April 1865, No. 2,124. Whilst in the Proceedings, dated 22nd July 1865, No. 4,270, reviewing the reply alluded to, the Board have taken no further notice of my application, and under these circumstances the tax in question is shown under the head "Doubtful," and will be adjusted with reference to the Orders since received.

2. The amount of Inam water tax, above referred to, is thus Rupees 112-13-3, while in my letter of the 10th March the amount of which the collection was stayed is given at Rupees 236-5-1. The difference, viz., Rupees 123-7-10, has arisen in part from erroneous charges in the Nellore Taluk of Rupees 59-6-0, which, with other matters, will be rectified in imposing the tax under the new Orders.

Taluks.	Collection stayed as per letter, dated 10th March 1865, No. 35.	Amount of Inam water tax now shown under "Doubtful."	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
Nellore... ..	197 10 5	88 3 7	109 6 10
Gudur	38 10 8	24 9 8	14 1 0
Total...	236 5 1	112 13 3	123 7 10

Details of Irrecoverable Arrears.

23. The arrears, which are from various causes irrecoverable, are detailed below.

Shrotriems.

1st.—The sum of Rupees 110-2-8 shown as irrecoverable under the head of "Shrotriems" is outstanding against the village of Hissa Vaviletipadu for Fuslies 1272 and 1273. Land valued at Rupees 55-1-4 was taken up in this village for the Krishnapatam channel, and Government in their Order of the 7th August last, No. 1,825, communicated with Board's Proceedings, dated 9th idem, No. 4,749, sanctioned the grant of fresh land. But the Shrotriemdars withheld the payment of Rupees 212-15-0 for the years in question, and I propose to remit Rupees 110-2-8 with reference to the value of the land taken up, collecting the remainder Rupees 102-12-4 as already referred to in Clause I of paragraph 21 of this Report:—

Fuslies.	Amount withheld.	Remitted.	To be recovered.
	RS. A. P.	RS. A. P.	RS. A. P.
1272... ..	124 6 10	55 1 4	69 5 6
1273... ..	88 8 2	55 1 4	33 6 10
	212 15 0	110 2 8	102 12 4

"Ryotwar."

2nd.—The following Abstract shows the various items comprised under the Irrecoverable Arrears of Ryotwar, viz, Rupees 6,405-11-5:—

Nos.	Items.	RS.	A.	P.
1.	Jodi on Inams permanently resumed	26	9	8
2.	Quit-rent on Rice Inam lands remitted for want of water.	149	13	6
3.	Do. newly imposed on Kattubadi Inams	4,146	4	5
4.	Excess on Inams charged previous to the result of Inam inquiry was known... ..	521	7	11
5.	Assessment remitted on Puttah lands taken up in lieu of service Inams	157	8	7
6.	Remissions on account of Pulari... ..	12	11	9
7.	Adjustment under the head of Boundary Disputes	322	0	10
8.	Lands taken up for public purposes	171	4	10
9.	Loss of assessment for want of purchasers of lands put up for sale	409	3	7
10.	Deficiency in the recorded area of fields, &c.	91	8	10
11.	Amount of assessment, &c., erroneously charged	275	8	10
12.	Teerwajasti improperly charged	45	13	9
13.	The difference between the irrigation assessment and the dry rate on lands under ruined tanks, the former having been in the first instance charged in the accounts	45	13	4
Total...		6,375	13	10
14.	Remissions granted on the grounds of deaths, desertions, and indigence of Ryots	29	13	7
Grand Total...		6,405	11	5

Details of No. 14.

	RS.	A.	P.
Deaths... ..	3	1	5
Desertions	19	7	10
Poverty	7	4	4
29 13 7			

I. The first is the quit-rent of Inams permanently resumed in consequence of the default of the holders.

II. The second is the quit-rent of rice Inam lands charged in the accounts at the Jummah-bundy, remitted subsequently under the circumstances already referred to.

III. The third is two-thirds of the whole sum, and the quit-rent newly imposed on Kattubadi Inams. The question of Kattubadis being still under the consideration of Government, the settlement made by the Inam department is kept in abeyance at the requisition of the Inspector General of the Mofussil Police.

IV. The fourth is the charge made on certain Inams in Musunuru in the Kanigiri Taluk, previous to their Settlement by the Inam Department was known.

V. The fifth is the assessment of Puttah lands taken up in lieu of service Inams no longer available for cultivation remitted as usual under the circumstances already stated.

VI. The sixth is the usual remission of Pulari to certain classes as well as remission granted on "Yennika," "Makta," and tax on cattle in the Kanigiri Taluk.

VII. The seventh is the assessment of land forming the subject of boundary disputes adjusted with reference to the settlement thereof.

VIII. The eighth is the assessment of lands and quit-rent of Inams appropriated for public purposes.

IX. The ninth is the assessment of lands put up for sale, but not bid for by Ryots in consequence of the inferior nature of the soil, &c.

X. The tenth (Rupees 91-8-10) is the assessment due on short measurement, where more land had been shown than was actually available, and includes Rupees 3-9-9 being the difference between the assessment fixed in the first instance at 25 Rupees per gorru, and the assessment modified afterwards at 20 Rupees per gorru in a village of the Rapur Taluk in Fusly 1273.

XI. The eleventh is the assessment and quit-rent erroneously charged.

XII. The twelfth is the amount of Teerwajasti erroneously charged on land irrigated from private source of supply.

XIII. The thirteenth, is the excess over the prescribed rate charged under ruined tanks made over to Ryots.

XIV. And the fourteenth the Board will observe, is a comparatively small sum (Rupees 29-13-7) remitted on account of deaths, &c.

"Miscellaneous."

3rd.—The sum of Rupees 414-8-9 shown under the head of "Miscellaneous" as irrecoverable is explained thus. The quantity of Cheyroot collected by the Yenadies of the Sriharikota jungle for Fuslies 1272 and 1273 was, as usual, estimated in the first instance, and the value thus estimated credited in the accounts as demand. As already stated the Cheyroot having been recently weighed the quantity fell short of the estimate, and the Contractor is responsible only for the actual quantity weighed to him.

4th.—Having thus explained the various causes of remission, I now beg to annex an Abstract Statement showing the Fasilwar details of "Shrotriem," "Ryotwar," and "Miscellaneous" arrears recommended to be written of:—

Fuslies.	Shrotriem.	Ryotwar.	Miscellaneous.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1269	...	0 14 2	...	0 14 2
1270	...	54 7 9	...	54 7 9
1271	...	262 11 3	...	262 11 3
1272	55 1 4	380 5 4	412 4 5	847 11 1
1273	55 1 4	5,707 4 11	2 4 4	5,764 10 7
Total...	110 2 8	6,405 11 5	414 8 9	6,930 6 10

Fuslies.	Maunds.	S.	O.
1266	1,901	20	0
1267	5,044	20	0
1268	1,015	20	0
1269	4,122	0	0
1270	2,291	5	3
1271	4,664	23	9
1272	3,722	0	0
1273	665	0	0
23,446 7 12			

Divisions.

Divisions.	Maunds.	Seers.	C.
Kanumparte	675	0	0
Padarte	1,365	0	0
Pakala... ..	4,328	23	0
Tummalapenta	31	0	0
Esakapalli... ..	910	12	1
Gogulapalli... ..	59	0	0
Gangapatnam	783	0	0
Krishnapatnam	6,164	20	0
Dugarazupatnam	1,581	10	9
Tada	3,778	25	9
Ramapuram	489	10	0
Sunnapugunta	3,280	36	9
23,446 7 12			

5th.—The wastage of salt relating to the eight Fuslies noted in the margin amounts to 23,446 maunds. The details are given in paragraph 8 of the Acting Deputy Collector's Report. The particulars as regards the Divisions are given below:—

SETTLEMENT REPORT OF

6th.—And to sum up my recommendations for the year, Rupees 6,930-6-10, and Maunds 23,446-7-12, as regards arrears, and Rupees 3,959-10-10 as regards the Current Balance under the head of withered crops are respectively what I request permission to write off.

Extent to which Coercive Process was employed.

24. The extent to which coercive measures were adopted in the collection of revenue during the year under report is detailed in Enclosure A. in Statement No. 13, of which the following is an Abstract:—

Divisions.	PROCESS ISSUED.			PROPERTY ATTACHED.		PROPERTY SOLD.	
	Number of villages.	Number of Ryots.	Amount of balance.	Moveable.	Immoveable.	Moveable.	Immoveable.
Principal Division ...	54	389	RS. 2,518	RS. 66	RS. 1,048	RS. 28	RS. 246
Sub Division... ..	63	278	2,868	417	166	81	193
	117	617	5,386	483	1,214	109	439

2nd.—Process was issued in regard to Rupees 5,386, of which distraint had to be made in regard to Rupees 1,697. But only property estimated at Rupees 662 was put up, Rupees 518 being realised by the sale.

Charges.

25. Statement No. 14 shows the particulars of the gross collection and charges in Fuslies 1273 and 1274. The following is a comparative Abstract thereof:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Sibbundy and Saderwarid	2,22,840	2,28,999	6,159	...
Extra charges	58,442	83,201	24,759	...
Total..	2,81,282	3,12,200	30,918	...

The increase of Rupees 6,159 has chiefly occurred in the following items:—

	Increase.
	RS.
(1.) Huzur and District Establishments	1,251
(2.) Wages of Mulki Runners, &c.	5,171
(3.) Salt Deputy Collector's salary	832
(4.) Do. do. establishment	4,556

The increase in items Nos. 1, 3, and 4 is owing to the increased pay allowed in the revision of establishments, and the large increase in No. 2 is owing to the entire Mulki establishment being debited to this head during the year under Report, while in the previous year the cost of the temporary establishment alone was debited. Amongst the items of decrease may be mentioned the charge of Police guards referred to in my last Report and the "salary of Collector, &c.," which shows a decrease in consequence of the present Deputy Collector of Naidupet drawing the salary of the fourth grade.

	Decrease.
	RS.
Treasury Guard BL... ..	1,195
Do. Salt IV.	2,171
Salary of Collector, &c.	2,684

The large increase of Rupees 24,759 is principally in the following items:—

	Increase.
	RS.
(1.) Payments made to salt manufacturers	20,480
(2.) Deputation allowances	4,348
(3.) Agricultural exhibition	1,119
(4.) Compensation	1,049
(5.) Charge incurred on account of the Sriharikota Yanadis.	1,771

(i.) The first is owing to the increase in the rates sanctioned by Government, and the quantity of salt manufactured this year.

(ii.) The second is owing to the deputation allowance paid to two Officers* in Fusly 1274, while in the previous year it was paid only to the Acting Head Assistant Collector.

* Acting Sub-Collector.
Do. Head Assistant Collector.

(iii.) The third is in consequence of the rewards on a higher scale granted for the cattle and agricultural exhibition held during the year under report.

(iv.) The fourth is the compensation paid to Shrotriendars whose claims were disposed of during the year having remained unsettled for years past.

(v.) And the fifth is an item of charge incurred but not adjusted in the accounts of Fusly 1273. The total contingent charges for both Fuslies 1272 and 1273 having been adjusted in the accounts of the latter year, the large increase of 1,771 Rupees is observable.

(vi.) Among the items of decrease we have none of any consequence.

Working of the New System of Accounts.

26. The village accounts are, as usual, duly prepared. The Sub-Collector has been requested to have a careful revision made of the accounts of the Kanigiri Taluk, and that the whole of the present accounts will shortly be replaced by the new settlement is matter for congratulation.

Land acquired by Public Servants.

27. No land was acquired so far as I am informed by public servants during the year under report in this District.

Remarks on the Conduct of the Subordinate Officers.

28. The settlement of Kavali and Udayagari was made by the Honorable J. C. St. Clair, the Acting Sub-Collector—I taking two of the Sub-division Taluks instead; and in the settlement of Nellore and Gudura, I was assisted by Mr. J. B. Pennington, Acting Head Assistant, who has also given me throughout the year much help both in the Revenue and Magisterial Departments.

2. To Mr. Jellicoe, [the Deputy Collector in charge of the Treasury, my thanks are also due for a kind and hearty co-operation; whilst Cumuli Narayanasami after working hard throughout the year is now, I regret absent on sick leave, and suffering from constant travelling in the zealous discharge of his important duties.

3. The Deputy Collector in charge of the Zemindary tracts, Allasuru Tolasinga Mudaliar, made the Jummahbundy of the Rapuru and Atmakuru Taluks. He has also given me valuable assistance in drawing up the requisite reports, on Russums and Moturpha; and Rozugirdhi, Venkata Krishna Row, who joined at the same time, has also done excellent service as my Serishtadar; he has taken up each question, with a knowledge of the Orders on the subject and a just appreciation of what was required, that has materially lightened my labors, and leaves little doubt in my mind that it rests with himself what his future career shall be.

4. I have again to record the excellent conduct of my Head Clerk, Mr. Plunkett, whom I would have certainly recommended as Deputy Collector in charge of the Salt Department had it not been for the superior claims as regards length of service of Mr. Freer.

SETTLEMENT REPORT OF

5. And, in conclusion, I can only repeat, and with great pleasure, the high character I did myself the honor to give last year to the Revenue and Magisterial establishments in this District, mentioning in particular the names of Kanchi Subba Row, Tahsildar of the Nellore Taluk, Kanchi Balaji Row, Tahsildar of the Atmakuru Taluk, and Puttam Venkatakrishnama Nayadu, Tahsildar of the Guduru Taluk.

KULURU,
25th September 1865.

(Signed) J. W. B. DYKES,
Collector.

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(Signed) J. W. B. DYKES,
Collector.

NELLORE.

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SUB-COLLECTORATE.

1. I have honor to submit the usual report on the settlement of the three Taluks composing the Sub-division, for Fusly 1274.

2. The Taluks of Ongole and Kanigiri were settled by yourself, and the settlement of the remaining Taluk of Kandukuru was conducted by me after completing that of two Taluks in the principal Division. The time occupied by the settlement, and the places at which it was conducted, are shown below :-

Taluks.	Villages.	Period occupied.
Ongole...	Ongole, Amanabrol, Chendalur, Ad-danki, Velampalli, Kottapatam and Konijidu.	9th to 30th January 1865.
Kanigiri.....	Kanigiri and Irlapadu.....	2nd to 11th February 1865.
Kandukuru	Machavaram and Singarayekonda	21st February to 11th March 1865.

3. There has been no variation in the number of villages; but an alteration of tenure has occurred in the case of four villages in the Kanigiri Taluk. The Shrotriem villages of Balavenkatapuram, Nallagandla, Wittalapuram, and Oomamaheswaram, have hitherto been settled as Ryotwar; but having been lately enfranchised by the Inam Commissioner, they have been transferred to the head of Shrotriem. The number of Land Revenue Puttahs issued was 23,111, being an increase of 953 as compared with the preceding year. The real increase is, however, greater than this; for some Puttahs which have hitherto been classed as Land Revenue have this year been excluded from that head, under the instructions conveyed in paragraph 4 of Miscellaneous Circular of the Board of Revenue, No. XCIV, dated 31st August 1864. Of the above number of Land Revenue Puttahs, 18,740 remain the same as last year; but owing to separate Miscellaneous Puttahs having been given for certain items hitherto included in them, fresh Puttahs were issued in every case. The increase in the number of Puttahs is to be ascribed chiefly to fresh lands being taken up, but partly also to a division of holding. In the Taluk of Kanigiri a slight

decrease is observable, which is due partly to the abovementioned transfer of village, and partly to an actual decrease in the number of holdings.

	Fusly 1273.	Fusly 1274.
Ryotwar.....	315	311
Zemindary.....	258	258
Shrotriem	95	99
Total...	668	668

4. The season was on the whole rather more favorable than the preceding one, although the tanks in the Kandukuru Taluk received but a very partial supply of water. The rain-fall in the months of June, July, and August was sufficient to permit the early dry crops to be successfully harvested, but the crops sown later suffered from want of rain at the proper season. Much damage was done to the Jonna crops in Ongole by the storms which occurred in the beginning of November, and the crops of Mudurujonna sown in the latter month suffered considerable injury from the attacks of insects. The statement subjoined shows the rain-fall recorded in each month; but owing to the faulty construction of the rain-gauges, the unfavorable position in which they are usually placed, and the small amount of care and attention devoted to them, I believe that very little reliance can be placed on the Monthly Returns. Cholera has been prevalent in many villages in the Ongole Taluk, and small-pox in the Taluk of Kandukuru. Both these diseases have prevailed to some extent in Kanigiri. In Kandukuru some loss has been caused among cattle by murrain.

Months.	Kandukuru	Ongole.	Kanigiri.
	Measures.	Measures.	Measures.
April 1864.....	...	...	...
May	...	1.05	0.70
June	2.50	1.50	0.90
July	7.45	4.27	2.43
August	11.50	7.72	1.30
September	2.65	3.88	...
October	5.00	1.23	0.30
November	13.70	6.00	3.10
December	...	...	...
January 1865	...	...	...
February	0.50	...	...
March	...	...	...
Total...	43.30	25.65	8.73
Inches.....	21.65	12.82	4.36
Fusly 1273 Inches...	19.72	12.48	...

5. The following Statement exhibits the average price per Madras garce of grain throughout the Sub-division as compared with Fusly 1273. It will be seen that except in the case of cholum and horse-gram, there is a general decrease in price. In the Taluks of Kandukuru and Ongole the decrease in price of all grains is very considerable; but in Kanigiri, owing to the failure of rain, there is a very marked increase in the price of dry produce.

Grain.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Paddy, first sort.	211	204	.....	7
Do. second do.	198	193	.....	5
Jonna... ..	217	218	1	.....
Suja	200	188	.....	12
Horse-gram	208	219	11	.....
Ragi	185	176	.....	9
Variga	193	172	.....	21

6. The Ryots' holdings have been increased to the extent of acres 8,611, the increase in the assessment being Rupees 19,041 as shown in the subjoined Statement:—

	Acres.	Assessment.
Ryots' holdings of last year.....	2,71,541	4,82,592
Deduct land relinquished.....	7,773	7,232
Remainder... ..	2,63,768	4,75,360
Add lands taken up.....	16,384	26,273
Total holdings...	2,80,152	5,01,633

It will be seen that the lands taken up are of a more valuable description than those abandoned. In the Taluk of Kanigiri there is a decrease in the holdings of acres 1,624; but owing to more valuable lands having been taken up in place of those relinquished the decrease in the total assessment amounts only to Rupees 170.

7. The actual cultivation of each description of land, as compared with that of Fusly 1273, is shown in the following abstract Statement:—

Description of land.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Dry	3,22,036	3,36,514	14,478	.....
Wet	54,639	58,111	3,472	.....
Garden.....	43,187	41,795	.....	1,392
Total.....	4,19,862	4,36,420	17,558	1,392

In the Taluks of Kandukuru and Kanigiri the increase in cultivation considerably exceeds the increase in the holdings, and this is especially the case with regard to wet lands in the former Taluk. In Ongole the reverse is the case, and this fact is also satisfactory as it arises from a large quantity of dry land being held for private pasturage upon full assessment. The decrease in the cultivation of garden lands occurred chiefly in the Ongole Taluk, and is to be ascribed to a failure of water in the wells.

8. The Statement below shows the amount of waste charged and remitted at the time of settlement on each description of land. The amount of remission given on wet lands, chiefly in the Kanduru Taluk, though less than in the two preceding Fuslies, is very large when compared with the holdings. It amounts in fact to nearly one-third, and is ninety-four per cent. upon the waste. Remissions were, however, given only where the land could not be cultivated through failure of water, and the large amount of waste is attributable to the unwillingness of the Ryots to give up their lands. The remission on dry lands was granted almost entirely in the Ongole Taluk for portions of demarcation fields hitherto held by Ryots without assessment for pasturage, but which have this year been entered in their holdings in order that the latter may include entire fields.

	Charged.	Remitted.
Dry.....	30,952	1,600
Wet.....	1,046	28,158
Garden.....	3,393	63
Total...	35,391	29,821

9. The subjoined Statement shows the particulars of remission granted during Fusly 1274 compared with those granted in the previous Fusly :—

Items.	Fusly 1273.	Fusly 1274.	Decrease.
	Rupees.	Rupees.	Rupees.
Part waste.....	7,489	6,545	944
Withered crops.....	2,023	.....	2,023
Cowle.....	84	.....	84
Shrotriem Rayayet.....	147	.....	147
Munsiff's salary.....	48	48	.....
Total...	9,791	6,693	3,198

It will be seen that the items Shrotriem Rayayet and Cowle, which amounted in Fusly 1273 to Rupees 230-14-3, do not appear for Fusly 1274; the former because the whole of the four villages in the Kanigiri Taluk for which it was granted have now been transferred to their proper head of Shrotriem, and the latter because the lands granted on Cowle in former years have now become liable to full assessment. The item of Shavi, which has hitherto appeared in the

above Statement, has been omitted, as the amount to be remitted on that account has been entered in the demand, in accordance with Miscellaneous Circular of the Board of Revenue No. LXXIX of 1864, and will be referred to hereafter. The part waste is included in the Statement of waste remitted, and the only other item is the annual remission of Rupees 48, sanctioned by the Board on account of the salary of the village Munsiff of Timmanapalem.

10. There is a considerable increase in the revenue derived from sundry sources, although a decrease is observable in some particular items. The most important among the latter are Inam Tafrick, which in Fusly 1273 amounted to Rupees 951-1-7, and the collection of which has been discontinued; and Pulari, or grazing tax, under which head there is a decrease of Rupees 2,708-12-8 due to lands having been taken up on the ordinary assessment. Under the head of Inam Bedigas there is a slight increase of Rupees 620-11-0, the result of quit-rent fixed by the Inam Commissioner upon Inams in Ryotwar and Shrotriem villages. A sum of Rupees 4,852, due as quit-rent for Fuslies 1271 and 1272 on certain Inams which was omitted from the demand in those years, has been included this year under the head of Dowle Azapha.

11. The cultivation of Sugar-cane in the Sub-division is exceedingly limited, and exist only in the Kanigiri Taluk. A slightly increased extent of land was, however, devoted to this product in the Fusly under review. It will be seen from the Statement in the margin that the

	Fusly 1273.	Fusly 1274.
Cotton.....	6,612	12,077
Indigo.....	7,637	6,135

area of land under cotton cultivation has been nearly doubled; while in the case of Indigo there is a falling off, though inconsiderable when compared with that which was observed in the preceding year. The increase in the

cultivation of the former product is due to the steadily increasing demand for it, and the high prices obtained in comparison with other produce; while the decrease in the latter may be ascribed to the contrary cause.

12. The following Abstract Statement exhibits the general result of the Land and Sundry Sources of Revenue Settlement as compared with that of Fusly 1273.

Items.	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Permanently settled.....	7,700	0 0	7,700	0 0	.....	.....	.....	.....
Quit-rent on Shrotriem and Inam villages.....	17,571	4 4	17,872	6 2	301	1 10	.....	.....
Ryotwar.....	5,21,911	0 10	4,75,769	2 7	.....	.....	45,141	14 3
Land Revenue Miscellaneous.....	1,538	15 0	73,228	12 0	71,689	13 0	.....	.....
Total Land Revenue...	5,48,721	4 2	5,75,570	4 9	71,990	14 10	45,141	14 3
Abkarry.....	10,733	0 0	10,733	0 0	.....	.....	.....	.....
Income tax.....	11,782	6 0	11,683	0 0	.....	.....	99	6 0
Total...	22,515	6 0	22,416	0 0	.....	.....	99	6 0
Road Fund.....	1,027	5 4	1,124	15 2	97	9 10	.....	.....
Total...	5,72,263	15 6	5,99,111	3 11	72,088	8 8	45,241	4 3

SETTLEMENT REPORT OF

The increase observable in the quit-rent of Shrotriems is due to the transfer of the four villages in the Kanigiri Taluk referred to in paragraph 3, and to certain Shrotriemdars in the other Taluks having accepted the additional quit-rent imposed by the Inam Commissioner. The large apparent decrease under the head of Ryotwar is owing to certain items, such as subsequent cultivation, Pullari, quit-rent on Inams not being Shrotriems, &c., having been transferred from this head to that of Land Revenue Miscellaneous. The increase under the latter head is due chiefly to the same cause, and there is therefore a considerable real increase of Land Revenue proper.

13. The Demand, Collection, and Balance of Current Revenue are shown in the subjoined Abstract Statement:—

Items.	Demand for Fusly 1274.			Collections with- in the Fusly.			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.
Permanently set- tled.	7,700	0	0	7,700	0	0	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quit-rent on Shrotriem and Inam villages.	17,872	6	2	16,209	15	0	1,662	7	2	1,171	12	5	490	10	9
Ryotwar	4,76,769	2	7	4,42,301	15	5	34,467	3	2	8,118	4	9	26,348	14	5
Land Revenue Miscellaneous.	73,228	12	0	62,460	13	4	10,767	14	8	3,178	0	10	7,589	13	10
Total...	5,75,570	4	9	5,28,672	11	9	46,897	9	0	12,468	2	0	34,429	7	0
Abkarry	10,733	0	0	9,146	15	4	1,586	0	8	672	2	7	913	14	1
Income-tax ...	11,683	0	0	8,691	13	6	2,991	2	6	1,999	11	0	991	7	6
Total...	22,416	0	0	17,838	12	10	4,577	3	2	2,671	13	7	1,905	5	7
Road Fund ...	1,124	15	2	935	10	9	189	4	5	63	3	5	126	1	0
Total..	5,99,111	3	11	5,47,447	3	4	51,664	0	7	15,203	3	0	36,460	13	7

It will be seen that the balance outstanding on the 31st July is unusually large, amounting to upwards of eight and half per cent. on the demand, and although a portion has been subsequently collected the amount still remains very large. The balance under the head of Ryotwar is partly due to the collection of garden assessment on Baghayet lands having been suspended pending the sanction of the proposed reduction and revision of rates, and also from the remissions given on account of withered crops in wet lands after the settlement was completed, having, in accordance with the Orders of the Board, been entered in the demand. The amount of such remissions is Rupees 706-11-7, which is small compared with the preceding year, and sanction is required for striking it off at once from the accounts. The balance under the head of Land Revenue Miscellaneous includes quit-rent imposed by the Inam Commissioner on Sundry Inams, and orders have been issued for its speedy collection. The default of the Abkarry Contractor of the Kanigiri Taluk, against whom there is still an unrealized demand of Rupees 552-6-3 for Fusly 1274, accounts for the greater portion of the balance under the head of Abkarry.

14. Annexed is a Statement showing the collections of arrears outstanding from previous years, and the amount recommended to be written off as irrecoverable.

Items.	For what Fusly.	Arrears at the beginning of Fusly 1274.	Amount collected and remitted within the Fusly.	Balance at the close of the Fusly.	Subsequent collections to the end of July.	BALANCE.			
						Recover- able.	Irrecoverable.	Total.	
Ryotwar	Fusly 1270 to 1273.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Rents for one year ...	1270	14,124	12 0	11,680	3 11	151	5 7	2,444	8 1
Shrotriems	1270	4	7 6	4	7 6	...	...	...	...
Sala Kurums	1269 to 1273.	1,439	0 11	1,439	0 11	...	...	...	...
Sundry small farms ...	1271 to "	258	10 2	244	6 10	4	7 10	9	11 6
Moturpha	1265	1	4 5	1	4 5	...	...	...	...
Abkarry	1270	3	8 0	3	8 0	...	...	...	...
Dowl Izappa	1273	981	15 4	981	15 4	...	...	...	...
Interest on Land Revenue	1264 to 1273.	349	0 0	234	14 6	114	1 6	...	...
Do. on Shrotriems	" to 1270.	71	9 10	70	1 4	1	8 6	...	...
Do. on Abkarry ...	" to 1266.	36	9 3	33	1 9	3	7 6	...	...
Land Revenue Miscellaneous	1273	778	2 3	778	2 3	...	...	...	...
Road Fund	1267 to 1273.	84	11 7	78	9 2	...	...	...	...
Tundi Moturpha ...	Total...	18,135	2 5	15,351	3 1	2,583	15 4	36	14 7
Quit-rent	1267 to 1270.	6	14 0	1	6 0	5	8 0	...	...
	" 1271 to 1273.	2,516	3 9	775	0 10	1,741	2 11	0	4 0
Total...		2,523	1 9	776	6 10	1,746	10 11	0	4 0

Of the balance classed as irrecoverable under the head of Ryotwar the sum of Rupees 1,338 represents quit-rent on Katubadi Inams, the collection of which has been suspended; Rupees 521 were charged for excess found in certain Inam lands in the village of Musunuru previous to the result of the inquiry by the Inam Commission being known; remissions granted on the Puttaks of village servants in cases where no other emoluments exist amount to Rupees 125, and arrears of Land Revenue remaining unrecovered after the sale of the property and lands of the defaulters amount to Rupees 114. The remaining sum of Rupees 160 is made up of small amounts which from various causes are irrecoverable. The irrecoverable quit-rent in the Tsundi Division was due on Kattubadi Inams for Fuslies 1271 to 1273, but was, like similar quit-rent elsewhere, suspended from collection. Of the amount, Rupees 51-10-5 was erroneously entered in the demand for Fusly 1271, the Inamdar not having agreed to the quit-rent imposed by the Inam Commissioner.

15. The subjoined Statement shows the extent to which coercive measures were found necessary for the realization of the revenue. The value of the property brought to sale amounted to Rupees 277 only, the demand having been in most cases satisfied on attachment. In the Taluk of Kandukuru, the number of attachments is always great; but the refusal to pay arises not from inability but from the character of the people. Thus, although attachment was made in 261 cases, sales took place in fourteen cases only.

Property attached.		Value of property sold.	
Number of Ryots.	Amount of arrears.	Immoveable.	Personal.
284	Rs. 3,050	Rs. 196	Rs. 81

16. No cases of acquisition of land by public servants have been reported during the Fusly.

17. My Serishtadar M. Raja Row has discharged his duties to my satisfaction, and the Tahsildar of Kandukuru, K. Ragupati Row, continues to deserve the high opinion recorded of him by my predecessors. Regarding the other Tahsildars, little that is favorable can be said.

RAMAPATAM,
11th September 1865.

(Signed) J. C. St. CLAIR,
Acting Sub-Collector.

(True Copy.)

(Signed) J. W. B. DYKES,
Collector.

SETTLEMENT REPORT

OF

BELLARY.

I have the honor to submit my Annual Report on the Settlement, and the collection of the revenue of this District, for Fusly 1274, (1864-65,) together with the usual Statements connected therewith.

Villages at which the Settlement was made.

2. Statement No. 1 shows the places at which, and the names of the Officers by whom, the Settlement was made in each Taluk. Eight Taluks were settled by myself, and of five of these, the Settlement was conducted at two different places in each Taluk, thereby affording the Ryots facility of access to the Collector's camp. In the remaining three Taluks, special reasons (which it is not necessary to detail) rendered it advisable to alter my original plan of settling each Taluk at more places than one.

3. I had originally determined to make the Settlement of the Taluk of Adonie in two places, viz., Yemmaganur and Kowtalani, but eventually found it best to make it entirely at Adonie in consequence of most of the Ryots and the village officers of the Taluk having, by the time of my arrival at Adonie, assembled there for the preparation of accounts; while, as regards Raidrug, a failure of water in the tank of Kanakal, (the only other place which would conveniently be fixed upon for the purpose of Settlement,) necessitated my settling this Taluk at the Kasbah.

Variation in the tenure of villages.

4. The variations in the number and tenure of villages during the year under report are exhibited in the subjoined statement:—

Items.	Circar villages.	Shrotriem villages.	Rayam Jodi villages.	Surva Inam, or rent free villages.	Total.
As per last Fusly (1273.)	2,291	30	170	20	2,511
<i>Decrease.</i>					
Deduct on account of quit-rent	...	6	...	...	6
Deduct erroneous addition last year... ..	...	...	2	...	2
Total... ..	...	6	2	...	8
Remainder... ..	2,291	24	168	20	2,503
<i>Increase.</i>					
Deserted villages having been brought under cultivation	3	...	...	...	3
By correct transfer	...	...	6	2	8
Total... ..	3	...	6	2	11
Grand Total... ..	2,294	24	174	22	2,514

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6. The increase of three villages under "Circar" is attributable to the lands in three deserted villages having, in the Taluk of Kudlighi, been brought under the plough during this Fushy.

7. The following Abstract statement exhibits the particulars of Puttahs "renewed"

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1,35,900 Puttahs were granted, including the twenty-four Shrotriem villages, of which 1,12,655 or eighty-three per cent. were unrenewed, and 23,245, or seventeen per cent. renewed; 5,638 Puttahs being granted for lands newly taken up.

9. The average fall of rain during each month of the year under review, as calculated

under directions contained in paragraph 2 of Board's Miscellaneous Circular No. XLIX., Board No. 3,635, dated 19th June 1863, is shown below. It exhibits an increase of four inches and four tenths over the average fall of last year.

1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 26

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12. Cholera brokeout throughout the District

with fatal results, and its ravages were very severe during the months of March, April and May: deaths being reported almost every day from all sides of my encampment of Hospot and Koodlighi, where with great difficulty the Ryots were induced to stop and receive their Putiahs. In fact, a large number had to be distributed by Revenue Inspectors after the Settlement was completed.

13. Fever and ague prevail d in the Taluks of Bellary, Todapurty, Penkondah, and Maduhserah. The following Abstract Statement will show the loss of lives from the effects of the above epidemics.

1

Of the cases of cholera, reported, sixty-one per-cent, and of the cases of fever and ague, fifty-five per cent were fatal.

SETTLEMENT REPORT OF

Mortality among Cattle.

14. Murrain prevailed throughout the District among ploughing cattle, except in the Taluks of Hurpanhully and Alur, the average loss being seventy-five per cent, as may be seen from the subjoined Memorandum.

Description of Cattle.	Number.	
	Attacked.	Died.
Ploughing Cattle ...	5,638	1,447
Cows ...		1,145
Buffaloes ...		1,312
Sheep and Goats ...		299
		4,203

15. On the whole, the season may be said to have been good when compared with that of the previous Fusly.

Vaccination.

16. The Vaccine operations, the details of which are omitted as directed in paragraph 3 of the Board's Miscellaneous Circular, No. LXVI., Board No. 3,239, dated 15th June 1865, have progressed satisfactorily: the villagers apparently appreciating by degrees their beneficial result with their children.

Prices.

17. The prices of the principal agricultural products, ranged very high, and even exceeded in some instances those of the previous year, as may be seen from the following Comparative Statement:—

18. The result may fairly be attributed to the deficient growth of the dry crops, and to the active demand for articles of common consumption from the Western Taluks; the per centage of the price of the year ranged from one to thirty.

Grains.	Price per Garce.		Difference.	Per Centage.
	Fusly 1273.	Fusly 1274.		
Paddy, 1st sort...	231	267	+ 36	16
Do. 2nd do. ...	205	242	+ 37	18
Cholam...	345	329	- 16	5
Sujjalu ...	323	321	- 2	1
Horse Gram ...	323	383	+ 60	19
Raggy... ..	282	272	- 10	4
Wheat	734	954	+ 220	30

Ryots' Holdings.

	Acres of Holdings.
* Fasli 1267...	17,78,007
Do. 1268...	18,96,497
Do. 1269...	20,39,043
Do. 1270...	21,38,926
Do. 1271...	22,92,302
Do. 1272...	24,08,038
Do. 1273...	24,36,889
Do. 1274...	24,93,709

show the variations in the Ryots' holdings as compared with the previous Fasly, from which it

19. Under the head of Ryots' holdings there is a net increase* of 56,820 acres, and a net decrease in assessment of Rupees 25,968, or 1½ per cent. below the assessment in Fasly 1273, while there is an increase of Rupees 7,778, and a decrease of Rupees 24,542 under the heads of Tirwajasty and Fussal jasty respectively. The following Abstract Statement will

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will be seen that the increase in the holdings was extraordinary, its chief causes being the reduction of the well land assessment to the level of the highest Poonjah rate of the village, provided that such rate was not less than a Rupee per acre, and to the relinquishment of the second crop assessment in the said lands, as sanctioned by Government in their Order No. 581, dated 6th April 1864, embodied in Board's Proceedings No. 2,247 of 13th idem. The corresponding decrease in the assessment, and Fussaljasty above mentioned, may be similarly accounted for; while the increase under the Head "Tirwajasty" is attributable to the full supply of water in the Tanks and Nalas which facilitated the cultivation of wet crops on Dry lands.

Enclosure B in Statement 3.

Description.	FUSLY 1273.		FUSLY 1274.		COMPARISON.			
	Extent.	Assessment.	Extent.	Assessment.	Increase.		Decrease.	
					Extent.	Assessment.	Extent.	Assessment.
Dry	22,80,223	14,16,340	23,30,593	14,50,346	50,370	34,006	...	...
Wet	1,56,666	7,08,924	1,63,116	6,48,950	6,450	...	...	59,974
Total...	24,36,889	21,25,264	24,93,709	20,99,296	56,820	...	...	25,968
Tirwajasty	...	34,008	...	41,786	...	7,778	...	...
Fussaljasty...	...	1,48,706	...	1,24,164	...	...	...	24,542

Cultivation.

20. The following is a Comparative Statement exhibiting the actual cultivation, including the second crop and additional assessments.

Items.	FUSLY 1273.		FUSLY 1274.		COMPARISON.			
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Dry... ..	22,67,562	14,10,628	23,16,997	14,44,596	49,435	33,968	...	...
Wet. { Tanks.....	60,884	3,29,583	79,803	4,41,900	18,919	1,12,317	...	...
{ Channels...	43,175	2,78,596	50,927	3,03,532	7,752	26,936	...	...
{ Wells.....	46,744	2,14,249	49,938	56,463	...	...	5,806	1,57,786
Total...	1,50,803	8,22,428	1,71,668	8,03,895	20,865	...	...	18,533
Grand total..	24,18,365	22,33,056	24,88,665	22,48,491	70,300	15,435	...	...

21. It will be seen from the foregoing Statement that a net increase of 70,300 acres of land, bearing an assessment of Rupees 15,435, including second crop and additional assessment, has been brought under cultivation during the year under report, notwithstanding a large decrease of Rupees 1,57,786 under well lands, which is traceable partly to the relief afforded by the sanction of Government, with reference to the old private well lands' assessments, referred to in paragraph 19, and partly to the copious supply of water in the tanks and seasonable rains for sowing.

22. The decrease of 5,806 acres under wells is attributable to the inclusion under their respective heads, of irrigation of lands, which though alleged to be of the well "ayacut" were permanently irrigated by tanks, channels, and "Daravu Wells." This latter local designation is a means of irrigation by working Pickotas and Kapulas on the banks of rivers and channels.

SETTLEMENT REPORT OF

Waste remitted.

23. Out of 24,93,709 acres, assessed at Rupees 20,99,297, forming the holdings for Fasly 1274; 1,30,732 acres, assessed at Rupees 88,410, or about 4½ per cent, were left waste, of which the remissions granted amounted to Rupees 16,755,* or Rupees 58,166 less than in the previous Fasly; the percentage being 78 below that of last year. They were granted on account of uncultivated lands under some

• Under tanks	15,486
Do. Nullas	804
Do. Wells	70
Dry Waste	395
	16,755

of the Tanks, &c., in the Principal and Sub-Divisions which had not received the required supply of water. The annexed Memorandum shows the amount of remissions granted under circumstances beyond the control of the Ryots during the past four Faslies :—

Faslies.	Dry.	Wet.	Total.
1270... ..	6,582	35,729	42,311
1271... ..	5,120	37,077	42,197
1272... ..	4,197	14,138	18,335
1273... ..	941	73,980	74,921
1274... ..	395	16,360	16,755

* 24. The dry waste remitted was on behalf of indigent ryots, and of those who died or deserted.

Waste charged.

25. The amount charged on lands (irrigated and unirrigated) left waste, amounted to Rupees 71,655, or Rupees 7,633 less than in last year, as is shown in Enclosure B of statement No. 3, the decrease being Rupees 10 per cent. below last year's waste charged.

26. The following Comparative Abstract will show the amount charged on waste lands during Fusly 1273 and 1274.

Description.	1273.		1274.		Comparison.	
	Extent.	Assessment.	Extent.	Assessment.	Assessment.	
					Increase.	Decrease.
Dry... ..	1,22,534	46,324	1,17,234	43,365	...	2,959
Wet... ..	8,842	32,964	8,454	28,290	...	4,674
Total...	1,31,376	79,288	1,25,688	71,655	...	7,633

27. The waste charged under the head "Dry" was on account of lands left untilled by the Ryots, in order that they might pasture their cattle on them, or through family disputes; while that charged on wet lands was on account of lands which inquiry proved to have been left waste by their owners through carelessness and indifference, the tanks and channels under which they are situate having received a sufficient supply of water.

Occasional Remission.

28. In the Sub-Division, Shavy remissions to the extent of 99 Rupees were granted, being 12 Rupees less than in the previous year; while the Cowle remissions exhibit a decrease of Rupees 36,317, as compared with the preceding Fusly, as may be seen from Statement No. 4. This is owing as in last Fusly, to the expiry of the Cowle lease and full assessment being charged thereon.

Fixed Remission.

29. There is an increase of Rupees 104 under the head of Dasavandum remissions, and a decrease of Rupees 1,179 under "Shrotriem remissions", the former is attributable to the good supply of water in the tanks, and the latter to six Shrotriem villages having been enfranchised and charged with Quit Rent.

BELLARY.

30. The decrease of Rupees 96 under "Kattugutta" remission is traceable to the reduction of well land assessments, which caused a corresponding reduction under the above head.

Progressive, &c., Cowle.

31. From Statement No. 6 it will be seen that there was a decrease of Rupees 37,456, including the items of Progressive, Kayem, and Paimali Cowles, owing to the Cowle lands, to the extent of that assessment, having been charged with the proper rates on the expiry of the Cowle lease.

Abstract of Cowle Lands.

Description.	Fusly 1273.		Fusly 1274.		Comparison.	
	Extent.	Assessment.	Extent.	Assessment.	Assessment.	
					Increase.	Decrease.
Kayem Cowle... ..	60,390	75,072	32,121	38,430	...	36,642
Other Cowles... ..	2,168	3,072	1,713	2,258	...	814
Total...	62,558	78,144	33,834	40,688	...	37,456

32. During the year under report no less than 49 individuals applied for an aggregate amount of 778 acres of Regad lands, in the Taluk of Bellary, on the very easy terms of the Cowle Rules, referred to in the Proceedings of the Board of Revenue, No. 2,944, dated 25th June 1860. Those applications, which, after careful investigation, were proved to deserve the indulgence in question, received the asked-for concession; while to several applicants it was refused in consequence of their having against known orders, ploughed up the lands without the Collector's sanction, and before any investigation had been made in the matter.

33. The applicants above alluded to would appear to have purposely taken the liberty of ploughing up the lands without sanction, in order to evade a discovery that the lands were not entitled to Cowle; and as the Rules apply only to the reclamation of heavy jungle land, of swamp, or of lands infested with the "Nath" grass, and similar exceptional cases, the applications in question were refused, as irregular; by which plan alone the growth of a needy class of indolent squatters, and the extension of slovenly husbandry, will successfully be checked.

Extent of lands cultivated with Special Crops.

34. The subjoined Abstract Statement of the cultivation of special products will show a decrease of 49,272 and 2,296 acres respectively under Cotton and Sugarcane, that under Indigo being 1,505 acres less than in the previous year.

Products.	Fusly 1273.	Fusly 1274.	Comparison.	
	Extent.	Extent.	Extent, Increase.	Extent, Decrease.
Cotton... ..	4,66,013	4,16,741	...	49,272
Sugarcane	8,081	5,785	...	2,296
Indigo... ..	1,709	204	...	1,505

35. The decrease extent of Cotton Cultivation is attributable to other crops being sown in lieu of Cotton, the fall in price of this staple being at the season for cultivation, considered probable; while the decrease under Sugarcane was owing partly to failure of water in the tanks under which that crop is raised, and partly to the demand in the market for Jaggery having been dull at the time.

36. The acreage under Indigo Cultivation, which is principally carried on in the Taluqs of Gooty and Tandputry was much less than in the previous Fasly, owing to the Ryots preferring the cultivation of Cotton and grains, for which latter products they found a readier market and more remunerative prices.

37. With reference to the inquiry made in paragraph 9 of the Board's Miscellaneous Circular No. 66, Board No. 3,239, dated 15th June 1865, regarding the alleged deterioration of the quality of Indigo, it may be observed that no market deterioration was observed in the small quantity manufactured in this District. I have therefore no remarks to offer suggestive of the measures calculated for the improvement of the quality of the article.

38. The total amount of land Revenue Miscellaneous is Rupees 2,76,183 against Rupees 45,248 of Fasli 1273, showing a net increase of 2,30,935 Rupees over last year. A great portion (Rupees 2,02,584), of this increase is nominal, owing to the inclusion, to that extent under this head, of the Sundry items of the previous Fasli, as directed in paragraph 2 of the Board's Miscellaneous Circular No. XCIV., Board No. 5,631, dated 31st August 1864. The details are given in Statement No. 9. I shall explain the causes of the large variations of these Items in the order in which they are arranged, as per directions contained in paragraph 6 of the above Circular.

39. The following Abstract Statement will show the amount actually transferred from the head Sundry Items to that of Land Revenue Miscellaneous.

Items.	Fasli 1273.	Fasli 1274.	COMPARISON.		Remarks.
			Increase.	Decrease.	
Jodi on Sundry	70,601	70,791	190	...	* This item is included in item No. 27 of Statement No. 9 for Fasli 1274.
Personal ...	1,34,470	1,18,080	...	16,390	
Service ...	2,972	2,996	24	...	
Inams. { Dasavandum...	5,841	*7,783	1,942	...	
{ Nirsarigi ...	2,656	2,934	278	...	
Other Items ... { Inam Tafrik ..	2,16,540	2,02,584	2,434	16,390	
Net...			13,956		

40. From Statement No. 9 it will be seen that there is an increase of Rupees 14,149 against item No. 14 thereof, which is owing to certain service Inams being attached in consequence of the Village Officers being suspended or dismissed, and to a large Beriz, of about Rupees 10,777 on the attached service Inams of the Village of Hattibelagulla in the Taluk of Alur having been left uncollected from Fasli 1267, when the Reddies and Karnums of that Village were dismissed for misconduct, as reported in my letter No. 79, dated 24th May 1865, recorded in Proceedings of the Board of Revenue No. 4,097, dated 17th July last, in which they have decided that the amount collected on that account should be refunded, and the remainder remitted. This order will be carried out after obtaining the necessary sanction for the refund of the amount collected, and which had been previous to the receipt of the Board's Proceedings in the matter brought to the credit of Government.

41. Under the items Nos. 16, 17, 18, 35, and 36 of the said statement, it will be perceived that there is an increase in each over the previous year, which is chiefly owing to the sale of the respective Farms having been held by myself in the presence of the Ryots, immediately after the distribution of the puttas at the Settlement, when the competition was very lively.

42. The increase of Rupees 1,280, under the item No. 24, is attributable to the cultivation made subsequent to the Settlement, and the assessment to that extent being credited to "Soroy Jara", while an increase of Rupees 310 under the item No. 25 is traceable to the discovery of concealed cultivation, chiefly in the Taluks of Gooty and Tadpatry.

43. There is an increase of Rupees 147 under item No. 26 occasioned by a cess to that extent having been collected for the repair of tanks in certain villages of Anantapoor, which were transferred to this District from that of Cuddapah.

44. Item No. 27 shows an increase of Rupees 8,485, partly owing to wet crops having been raised with the aid of Government "water on unirrigated Inam lands, and partly to the water tax" being transferred from the head "Sundry items" to Land Revenue Miscellaneous.

45. The increase of Rupees 1,18,030 under item No. 30 is only nominal, this item among others having been fully transferred from the head "Sundry items" of last year's accounts to "Land Revenue Miscellaneous" in the accounts of this year, the actual decrease of Rupees 16,390 when compared with last year being attributable to the abolition of "Mera Jodi," under the sanction of Government, conveyed in Proceedings of the Board of Revenue, No. 1,730, dated 21st March 1864.

46. The increase of Rupees 1,798, under item No. 31, is chiefly owing to the lease having been sold at Jumma bundy in the presence of the Ryots when competition was brisk. This item, which is a tax levied on earth used in the manufacture of bangles, &c., locally known as "Ganjahunda Durkhast", will be remitted from Fasli 1275, as partaking too much of the nature of a trade tax, to be permitted to stand in the accounts, (vide Board's Proceedings, No. 3,617, dated 29th June 1865.)

47. The decrease under item No. 39 is due to the "Rent on fishery" being transferred to District Road Fund, under the instructions of the Board of Revenue, conveyed in their Standing Circular, LVII., Board No. 4,958, dated 4th August 1864.

48. The increase of Rupees 2,967 under item No. 40 is owing to the infliction of fines in many cases of concealed cultivation, and of misappropriation of public money by the Village Officers which were left undisposed of on the file of the late Deputy Collector Sreenivassa Row, and which had to be cleared off on my return from England, as well as to the fact of some of the Karnums having been fined for not keeping their Registers of Accounts, prescribed by the Manuals, in proper forms, the defects having been pointed out to them and remedied during the last Settlement.

49. The increase of Rupees 495 under "Savings and Refunds" is due to the salary of public servants credited to this head during the period of their suspension or absence from office; a large portion of this being the salary of Ragaviab, the dismissed Tahsildar of Alur.

50. A separate Statement, showing the Demand Collection and Balance of each item under Miscellaneous, together with a separate Memorandum explaining the nature of each item thereof, as required by paragraph 6 of the Board's Miscellaneous Circular, No. XCIV., Board No. 5,631, dated 31st August 1864, is also submitted with Statement No. 9.

51. From the Abstract Statement below it will be seen that there is a falling off of Rupees 1,63,581 under Land Revenue, which is only nominal, a large sum of Rupees 2,16,540 having been transferred from the head "Ryotwar Sundry Items" to that of Land Revenue Miscellaneous, as explained in paragraph 39 above; while actually there is an increase of Rupees 52,959 under the head "Land Revenue" (notwithstanding the reduction of well land assessment) owing to 49,435 acres of "unirrigated," and 20,865 acres of "irrigated" lands having been newly taken up for cultivation during the Fusly under review, as also to the full assessment being charged on Cowle lands on the expiry of the Cowle lease, &c.

Description.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
Land Revenue ...	23,61,561	22,00,979	...	1,63,582
Shrotriem Jodi...	22,219	23,850	1,631	...
Total...	23,86,780	22,24,829	1,631	1,63,582
Net...			1,61,951	

52. The increase of Rupees 1,631 under "Quit-Rent, on Shrotriem &c. Villages" is owing to six shrotriem Villages having been enfranchised, and Puttahs issued by the Inam Commissioner during the year under report.

Land Revenue and Shrotriem.	
Jodi	Rupees 22,24,829
Land Revenue Miscellaneous	2,76,183
	25,01,012

53. The demand of Land Revenue for the Fusly under report is Rupees 25,01,012, of which Rupees 24,39,579 had been collected up to August last, leaving a balance on account

of that Fusly of Rupees 61,433; of the latter, Rupees 51,433 might be collected, and the remainder may be said to be irrecoverable, the causes of which will be investigated at the ensuing Settlement.

Abkarry.

54. The following Abstract Statement shows a decrease of Rupees 30,523, or six per cent. less than in the previous year, owing to the competition among the bidders during the sale by the Commissariat Department of the Military Abkarry Farm for Fusly 1274 having been very dull, the Abkarry Contractor in the preceding Fusly having found the speculation an unprofitable one.

Item.	Fusly 1273.	Fusly 1274.	Comparison.	
			Increase.	Decrease.
Abkarry	5,31,898	5,01,375	...	30,523

Income Tax.

55. There is an increase under Income Tax, of Rupees 1,060, in consequence of new assessment to that extent having been imposed on certain individuals who had escaped notice during the past Fusly, and on others whose incomes had been brought under the operation of the Act.

Earth Salt.

56. This item exhibits an increase of Rupees 224 for the Fusly under report, the article being much used in this District as a tonic for cattle, and the number of pans having in consequence been increased, especially in the Taluk of Taudpatry.

Stamps.

57. Owing to the successful introduction into the District of the discount system of vending Stamps, as reported in my letter, No. 136, dated 27th July 1865, recorded in Board's Proceedings, No. 5,150, dated 23rd August last, and partly to the strict enforcement of the penal provisions of the Stamp law in cases in which the law was evaded, this item shows an increase of Rupees 36,642, or forty per cent. over last year.

Demand, Collection, and Balance of all sources of Revenue Current.

58. The demand under all heads of Revenue for Fusly 1274, as detailed in Statement No. 11, amounts to Rupees 32,63,728; of which, Rupees 30,35,909 were collected up to the end of the Fusly year, and Rupees 1,63,433 were collected subsequently up to August last, thus leaving a balance up to that month, on account of the Fusly of Rupees 64,336 uncollected, as particularized below; the per centage of the balance being Rupees 2.

Land Revenue	61,433
Abkarry	738
Income Tax	1,168
Salt Revenue	997
	64,336

Out of this balance, it is alleged that a sum of Rupees 51,736 is recoverable, and that the remainder, Rupees 10,600, (a greater portion of which consists of the Jodi charged on village service Inams, as per extract from Minutes of Consultation, paragraph 33, dated 2nd June 1857,) may prove to be irrecoverable.

Demand, Collection, and Balance of Arrears.

59. The particulars of the arrears of all sources of revenue may be seen from Statement No. 13. These at the beginning of the Fusly under report amounted to Rupees 2,09,101; from which, the amount of subsequent collections within the Fusly, and of remissions on account of Fusly 1273, aggregating Rupees 1,83,824 being deducted, there is left a balance of Rupees 25,277 at the close of the Fusly. This latter sum is reduced to 23,735 by a sum of Rupees 1,542 having been collected up to August last.

60. During the Settlement of the Fusly under report, no pains were spared to institute special inquiries, as directed by paragraph 17 of the Board's Miscellaneous Circular, No. LXVI, dated 15th June last, into the causes and nature of the arrears, as well as the circumstances under which their realization was suspended, and the result thereof may be seen from the subjoined detailed Statement, in which the recommendation made for the remission of Rupees 13,764, or nine Annas per cent on the balance, is unavoidable, only such cases as have, after every possible attempt at recovery by distress and sale proved to be hopeless, are included in the remission.

Description.		Demand.	Amount recommended for remission.	Per centage of Columns 3 and 2.		Particulars of the amount in Column 3.										
				Rupees.	Annas.	By Waste.	By Deaths.	By Desertions.	On account of Jodi.	On account of double entries.	By indigent circumstances.	Double entries by boundary disputes.	By wrong inclusion in Betis of the amount under "not agreed to" in the Inam Register.	By striking off fictitious entries of lands in Ryotwary Puttahs.		
1		2	3	4	5	6	7	8	9	10	11	12	13			
Fuslies 1268 to 1272 Arrears at the close of Fusly 1274.	Land Revenue ...	Rs. 5,875	Rs. 2,675	40	7	40	21	76	404	23	28	8	1,741	34		
	Do. Miscellaneous ...	1,122	...	...	...	...	...	...	...	...	...	...	...	...		
	Salt Revenue ...	125	19	15	4	13	...	6	...	...	...	...	...	...		
	Income Tax ...	20	20	100	...	...	...	...	20	...	...	...	...	...		
	Total...	7,142	2,414	33	13	53	21	82	404	43	28	8	1,741	34		
Fusly 1273.	Land Revenue ...	23,64,562	10,693	0	7	2	11	86	9,767	169	183	298	154	23		
	Do. Miscellaneous ...	45,248	245	0	9	...	...	...	...	22	223	...	...	...		
	Income tax ...	1,14,010	391	0	5	...	100	97	...	103	91	...	...	...		
	Salt Revenue....	12,651	21	0	3	...	...	2	...	15	4	...	...	...		
	Total...	25,36,471	11,350	0	7	2	111	185	9,767	309	501	298	154	23		
Grand Total...		25,43,613	13,764	0	9	55	132	267	10,171	352	529	306	1,895	57		

Coercive Process.

61. Enclosure A. in Statement No. 13 exhibits the extent to which coercive measures were adopted for the recovery of arrears. In sixty-eight cases, property of the aggregate value of Rupees 1,463 was attached; but only in six cases was property distrained and sold under the Act, and of this the aggregate value was but Rupees 124. No Revenue defaulters were confined during the Fusly.

Gross Collections and Charges.

62. From Statement No. 14 it may be seen that the gross collections in Fusly 1274 were Rupees 32,10,056, and the charges thereon Rupees 2,51,892, or about 8 Rupees per cent.; while the charges for the collection of land Revenue and Income tax were Rupees 2,34,556, or Rupees 8 per cent.

SETTLEMENT REPORT OF

63. There is a net increase of Rupees 31,839 as compared with the charges of the previous Fusly, which is attributable to the following causes.

64. The increase of Rupees 26,545 in "Collector's salary" is owing to the resumption of office by Mr. Hathaway on return from leave to England.

65. The increase of Rupees 1,181 under the head "Deputation allowance" is traceable to the disbursement under that head of the usual charges to the Acting Head Assistant Collector Mr. Lilly.

66. The decrease of Rupees 1,451 under "Uncovenanted Deputy Collectors" is due to the appointment of a second Class Deputy in succession to the late first Class Deputy Collector Streenevassa Row.

67. The increase of Rupees 1,769, under "Hoozur Establishment," is owing to the increase of salaries sanctioned by Government Order, No. 2,124, dated 19th November 1864, recorded in Board's Miscellaneous Circular, No. CXXI., Board No. 7,831, dated 7th December 1864; while there is a decrease of Rupees 3,455 under "Taluk Establishment," in consequence of the post of Tahsildar of the Taluk of Dhurmavaram, Tadpatry, Raidrug, Hurpanhully and Hindupur, having been temporarily vacant pending receipt of the Orders of the Board of Revenue in the matter of filling up the said vacancies. Hence, a net decrease of Rupees 1,686 under the head "Hoozur and Taluk Establishment."

Vide Deputy Auditor and Accountant General's Notification No. 33 at page 443 of the "Fort Saint George Gazette," dated 3rd September 1863.

68. The decrease of Rupees 2,013 under Treasury guards is owing to the charges under that head having been debited in the accounts

of the District Police during the Fusly under report.

69. The net increase of Rupees 2,887 under the head "Travelling allowance" is attributable to the Collector and his subordinates having been on circuit during the greater part of the year, resulting from the enforcement of the Orders contained in the concluding part, paragraph 1 of the Board's Miscellaneous Circular, No. LIX., Board No. 3,384, dated 3rd June 1864.

70. The increase of Rupees 1,620 under "VI. Stamps" is due to the extensive sale of stamps and consequent allowance of discount, under the discount system of vending Stamps.

71. The increase of Rupees 4,220, under District Tappal Establishment, is owing to the entertainment at fixed charges of the revised Tappal Establishment sanctioned under Government Order, No. 1,186, dated 8th July 1864, recorded in letter No. 1,738, dated 19th idem, from the Honorable Mr. C. Pelly.

72. The slight variations under the other items do not call for special remarks.

Land acquired by Public Servants.

73. The following Abstract Statement exhibits the extent of landed property acquired

&c., during Fusly 1274 by public servants in the District, of whom eighteen newly acquired lands in that Fusly by purchase or transfer &c.

Items.	Number of Public servants	Extent.	Assessment.
As per Fusly 1273...	167	10,486	11,648
Relinquished in do. ...	1	52	84
Remainder...	166	10,434	11,564
Newly acquired in Fusly 1274 ...	18	390	423
Total Fusly 1274...	184	10,824	11,987

Measures adopted to remedy the state of Accounts, &c.

74. Agreeably to the Orders contained in Board's Standing Circular, No. V., dated 18th January 1864, and in paragraph 18 of the Board's Miscellaneous Circular, No. LXVI., (Board No. 3,239,) dated 15th June last, I have the pleasure to state that my instructions to the Treasury Deputy Collector in the matter of accounts have been promptly carried out; and I am in receipt of Reports No. 733 and 128, dated 3rd and 29th June 1865 respectively, from the Treasury Deputy, stating that the Orders of the Board of Revenue in the matter have been fully enforced.

Working of the system of Village and Taluk Accounts, &c.

75. The Village and Taluk accounts are in a much better state than they were in the previous year, the result of my examination at the settlement, of the village accounts, is shewn in the accompanying Statement, from which it will be seen that in sixteen villages of the Taluks of Bellary, Hospet, Alur, Gooty and Taudpatry in Principal Division, many of the village number accounts as per Manual were in an incomplete state, except Statements Nos. 4, 5, and 8.

76. The Taluk accounts are in better order than in the previous year. I regret to state that many of the Karnams have not yet accustomed themselves to prepare their accounts with English figures, as may be seen from the accompanying specimens of Fasly 1272, marked A and B, the former being those objected to, and the latter being the revised accounts by order of the Collector although not fully to my satisfaction. This important part of the Settlement work having been, I must say, rather neglected during past Faslies, it was impracticable to effect a more decisive reform in this matter notwithstanding great attention being paid to these accounts. In almost every village the defaulting Karnam was severely punished by fines.

77. From my Circular, No. 17, at page 505 of the District Gazette, dated 15th October 1864, the Board will be pleased to see that full instructions were given to the Revenue Inspectors in charge of Ranges to exercise a vigilant supervision over the village accounts, and to report irregularities as opportunities offer. Of course from the present class of Revenue Inspectors much in the way of reforms cannot be expected for some time to come.

78. The Account Department of my Office, though receiving great attention from my Treasury Deputy, is not in as efficient state as I would wish it to be; chiefly owing to the very inferior qualifications of the English Accountants for this peculiar branch of work. As opportunities occur, I replace them by better hands. The present first English Accountant is on his increased salary on probation. I may however say, that the state of the Account Department is improving.

Sub-Collector's Report will be submitted.

79. The Settlement Report of the Sub-Division will be forwarded on receipt from the Acting Sub-Collector who has been requested to expedite its despatch.

Opinion regarding the Subordinate Officers.

80. The Treasury Deputy Collector Mr. Blake has discharged the onerous duties of his office with zeal and ability, and I trust he will ere long be promoted to a higher grade.

81. The Deputy Collector Sham Row, who has lately been ordered to resign on pension, gave me satisfaction generally.

82. I think it right in conclusion to express my very marked appreciation of the diligence, intelligence and uprightness evinced by my Serishtadar Nallur Murugesam Mudaliar.

83. I have had no Assistant Collector since October of last year. I had very heavy arrears of work to clear up in my own office on my return last year from sick leave to England, and subsequently in that of the deceased first Class Deputy Collector Streenevassa Row, whose office was left in a most discreditable state.

SETTLEMENT REPORT OF

84. Recently, I have been deprived of the services of his successor; and had it not been for the exertions of my Serishtadar, it would have been out of my powers, which, as it is, have been most severely tasked, to have coped with the heavy work which in consequence devolved upon me.

(Signed) A. HATHAWAY,
Collector.

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SUB-COLLECTORATE.

1. I have the honor to forward the Report of the Annual Settlement of the Sub-Division Taluks for Fusly 1274, (1863-64).
2. The settlement of each of the five Taluks was settled at the Kasaba station of each.
3. The statement given below shows the number of days which the Settlement of each occupied.

Taluks.	Number of villages.	Land revenue Puttahs.	Period occupied in Settlement of Taluks.	Date of commencement and completion of Settlement.
Dharmavaram.....	185	8,404	30	From 4th November to 3rd December 1864.
Peenukonda.....	90	6,605	18	From 6th December to 23rd December 1864.
Hindupoor... ..	85	7,296	29	From 28th December 1864 to 23rd January 1865.
Maduksira.....	145	6,937	15	From 30th January to 13th February 1865.
Anantapoor	109	8,339	18	From 20th February to 9th March 1865.
Total...	614	37,581	110	

4. The Sub-Division contains 710 large villages, having attached to them 1,048 hamlets. Of these 614 are ryotwar villages, and 96 are held on Kayam Jody and Sarva Inam tenures. Two Shrotriem villages included among ryotwar villages last year having been enfranchised during the Fusly by the Inam Commissioner have been transferred to the list of villages held on Kayam Jody tenure.

5. The following statement shows the result of a comparison between the number of ryots and puttas held by them in the last Fusly, and the number of the same in Fusly 1274.

Items.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
Ryots... { Resident	28,948	31,061	2,113	.....
{ Payakary.....	5,190	5,488	298	...
	34,138	36,549	2,411	.....
Puttahs. { Ryotwar... ..	34,138	36,541	2,411	.....
{ Joint Puttahs	1,085	1,032	.....	53
Total...	35,223	37,581	2,358	.....

Number of Puttas retained as in last Fusly	23,578
Unaltered this Fusly... ..	13,783
Puttas in which the alterations being small were made at foot of last Fusly's Putta	9,795
Fresh Puttas	14,003
Puttas granted afresh because the alterations were considerable	10,773
Puttas granted to fresh ryots	3,230
Total... ..	37,581

SETTLEMENT REPORT OF

The causes of the above variations are to be found in the increased cultivation of dry lands, the rainy seasons being favorable in the throwing up of red soil lands to lie fallow once in three years, in the increased cultivation of wet lands thrown up last year for want of water, and in the relinquishment of wet lands in places where the sources of irrigation failed through want of rain. When the changes in the putta were slight, the alterations were made at foot of last year's puttas, and when they were considerable, fresh puttas were granted. The increase of 2,358 in the total number of puttas is to be ascribed; firstly, to the fact that in many instances wet lands comprising the whole of some ryots' puttas were thrown up for want of water at last Fusly and again taken up in Fusly 1274; secondly, to the fact that new waste lands were cultivated under the tanks, were those tanks received frequent and considerable supplies of water; and thirdly, to the fact that persons having acquired lands by purchase, and other kinds of conveyance, obtained puttahs for such lands; fourthly, to the fact that attracted by high prices many individuals brought fresh lands both wet and dry under cultivation; and fifthly, to the fact that some ryots who cultivated shares of lands entered in the puttahs of others, desired and were granted separate puttahs.

6. The season was most favorable, and the result as regards revenue is more or less similar to that of Fusly 1272, which was the best year in the Fuslies between 1269 and 1273. The amount of demand is actually less than that of Fusly 1272 by Rupees 71,484; but it must be borne in mind that Rupees 72,009 were this year relinquished in consequence of the reduction of assessment on lands under wells under Orders of Government, 6th April 1864. The early, or Muzary rains, fell in abundance in most parts of the country allowing of dry cultivation with success. The tanks also received in the early part of the season a considerable supply of water so that the Kartikam, or first crop, was cultivated all over the greater part of the country. In but a few places through want of rain during one and half months after sowing, the dry crops began to feel the effects of drought, but revived under the influence of rains falling in September and October. The dry crops in the Anantapur and Dharmavaram Taluks yielded a smaller return than those in other Taluks. In these two Taluks the crops yielded about half, and in other Taluks three-fourths of a full harvest. The wet crop yielded an abundant harvest. The amount of cultivation of second crop was proportionate to the amount of water in the tanks, consisting of that which remained unexpended in the tanks, supplemented by the rain-fall (Hingary) in September and October. There was an increase in the cultivation of lands dependent on channels, and the harvest in these lands, and also in those dependent on wells, was a good one. The loss from want of water in a few places in wet fields under tanks was inconsiderable, prices being favorable to the Ryots they discharged their kists without difficulty.

7. The Statement below gives a comparison of the cultivation under tanks in Fusly 1274 and Fuslies 1269 to 1273, inclusive

Fusly.	Total number of tanks.	SUPPLY OF WATER.					Number of tanks received no supply.	CULTIVATION.		
		Received full supply.	Received three-quarters and upwards.	Received half and upwards.	Received quarter and upwards.	Total.		Acres.	Assessment.	Demand.
1269...	628	23	46	118	340	533	95	41,813	2,22,150	2,22,196
1270...	639	172	95	116	134	517	122	47,976	2,61,164	2,58,984
1271...	639	105	81	111	235	532	107	46,329	2,39,360	2,28,325
1272...	635	390	90	78	77	635	...	57,183	3,20,180	3,18,180
1273...	635	28	16	49	396	489	146	42,044	2,16,824	2,14,824
1274...	635	267	112	100	95	574	61	56,970	3,14,914	3,12,914
Net increase over Fusly 1273...								14,926	98,090	98,090

The cultivation under tanks was accordingly greater than in the above mentioned preceding Fuslies, except in Fusly 1272, the increase is due to the tanks receiving a greater supply of water than in the other Fuslies.

8. The Pennar and Chitravatu rivers flowed in a good stream, and the channels dependent on them received accordingly an abundant supply of water.

9. Cholera prevailed in all the Taluks of the Sub-division during the whole year, except in December, January, and February. The Statement at foot gives the statistics connected with the disease.

Taluks.	Months in which it prevailed.	Number of persons attacked.	PARTICULARS.		Total.
			Recovered.	Died.	
1. Anantapur...	March, April, May and June.	279	119	160	16
2. Dharmavaram...	September, October, May and June.	681	298	383	16
3. Pennukonda...	July, August, May and June.	972	373	599	18
4. Hindupur...	July, August, November, May and June.	575	130	445	19
5. Madaksira...	July, May and June...	341	106	235	13
Total...		2,848	1,026	1,822	82

In May and June its ravages were most severe: 1,507 dying in those months; 315 dying in the other months.

10. The degree to which murrain attacked cattle is shown in the Statement below:—

Names of Taluks.	Number of villages.	Number of cattle attacked.	Of which recovered.	REMAINING DIED.			Sheep and Goats.	Grand total.
				Ploughing cattle.	Other cattle.	Total.		
1. Anantapur.....	2	246	78	65	103	168	...	168
2. Dharmavaram.....	13	1,066	408	271	387	658	100	758
3. Pennukonda.....	8	289	...	143	146	289	224	513
4. Hindupur.....	2	380	14	329	37	366	...	366
5. Madaksira.....	10	1,234	285	390	559	949	199	1,148
Total...	35	3,215	785	1,198	1,232	2,430	523	2,953

Even allowing the average of only 10 Rupees per head of cattle (a moderate computation) it would appear that live stock valued at nearly a quarter of a lac has been carried off by this disease.

11. By the statement given below it appears that fewer persons were vaccinated than in the preceding Fusly. The decrease is to be attributed to the Vaccinators having been in April called to Bellary by the Superintendent of Vaccination and remaining there, so that no vaccine operations took place in May and June. During the other ten months, the number of persons vaccinated in the Dharmavaram Taluk exceeds the number vaccinated last Fusly:—

Taluks.	Total number vaccinated.	PARTICULARS.	
		Successful.	Unsuccessful.
1. Anantapur...	411	388	23
2. Dharmavaram...	430	419	11
3. Pennukonda...	305	263	12
4. Hindupur...	230	230	...
5. Madaksira...	432	298	34
Total...	1,808	1,728	80

12. The prices at which grains were sold in this and preceding Fuslies are given in the subjoined table.

Articles.	Price per Madras Garce in Fusly 1273.	Price per Madras Garce in Fusly 1274.	COMPARISON.		
			Increase.	Decrease.	Per centage.
Paddy, first sort...	195	217	22	.....	Rs. 11 4 6
Do. second do...	178	196	18	.....	10 1 9
Jonnalu...	252	262	10	.....	3 15 6
Sajjalu...	230	239	9	.....	3 14 7
Horse-gram...	271	338	67	.....	24 11 7
Ragulu...	222	230	8	.....	3 9 8
Arikulu...	164	217	53	.....	32 5 1

The figures in the above accounts are the average of the prices ascertained from the merchants by the Tahsildars of the five Taluks and reported monthly. The season of Fusly 1272 was a good one, and the cultivation was very extensive till October 1273 (1863) therefore prices did not rise to any considerable extent. In October it became apparent that the season of 1273 was a bad one, and prices began to rise and continued high till end of Fusly 1273, although the season of Fusly 1274 promised well the grain was not harvested till December, and till that month the old grain was being still used, and the demand for export was great, so till March the prices did not fall, but from April they began to fall. As the low prices of Fusly 1272 held on for some portion of Fusly 1273, and the high rates of Fusly 1273 still prevailed for the greater part of Fusly 1274, on the general average of the year, the prices appear higher than last year. The high prices while bringing great gain to cultivators pressed severely on the other classes.

13. The subjoined Statement gives the statistics of the changes in the Ryots' holdings as compared with Fusly 1273 :—

Fusly.	DRY.		WET.		TOTAL HOLDINGS.	
	Acres.	Taram.	Acres.	Taram.	Acres.	Taram.
1273...	6,02,863	1,61,339	85,665	3,75,882	6,88,528	5,37,221
1274...	6,16,214	1,64,369	89,379	3,42,565	7,05,593	5,06,934
Net...	13,351	3,030	3,714	33,317	17,065	30,287
Actual increase	1,01,246	25,979	6,215	18,315	1,07,461	44,294
Do. decrease	87,895	22,949	2,501	51,632	90,396	74,581

The causes of increase of occupancy are to be found :—

I. In dry land.

1. In the usual exchange of red lands.
2. In the taking up of fresh lands in consequence of the abundance of rain.
3. The impetus given to cultivation by high prices.

II. In wet lands.

1. In the taking up of lands relinquished last year for want of water.
2. The cultivation of extra lands in places where water was abundant.

3. The incorporation among wet lands of the lands formerly turned from dry to wet by the water of wells, which while before being entered as regards an assessment and acreage as dry, though irrigated and charged with Tirwajasty, have now, under orders from the Collector, been transferred permanently from dry to wet after the reduction of assessment on well lands as ordered by Government on the 6th April 1864.

4. The stimulus given to cultivation by high prices.

The causes of decrease of occupancy are.

I. In dry lands.

1. The usual exchange of dry red soil lands.
2. The death, emigration, and poverty of some ryots.
3. The transfer of the dry lands, alluded to in the above mentioned third reason for increase to the head "Wet."
4. The relinquishment of dry lands inside tanks, the beds of which last year were dry and so cultivated, but this year submerged.

II. In wet lands.

1. The relinquishment of lands under tanks which received little or no supply-water.
2. The death, emigration, and poverty of some ryots.
3. The relinquishment of lands cultivated last year inside tanks, the beds of which were dry last year, but this year submerged.

The reason why the decrease in occupancy is Rupees 51,632, while the decrease in the number of acres is only 2,501 is, that under Order of Government, dated 6th April 1864, the assessment on lands dependent on wells was reduced to the same rate as the highest of the dry rates of the village, and the decrease consequent on this measure amounted to Rupees 42,622, the remaining 9,010 being the assessment of the acres actually thrown up.

14. The extent of land cultivated in Fusly 1274, as compared with Fusly 1273, is given below :—

Items.	FUSLY 1273.		FUSLY 1274.		COMPARISON.			
	Acres.	Taram including Faisal-jasty.	Acres.	Taram including Faisal-jasty.	Increase.		Decrease.	
					Acres.	Assessment.	Acres.	Assessment.
Dry land...	5,96,211	1,59,120	6,07,684	1,61,416	11,473	2,296	...	...
Irrigated lands.	Under tanks.	42,044	2,16,824	56,970	3,14,914	14,926	98,090	...
	Under nallas	14,216	71,264	18,803	89,753	4,587	18,489	...
	Under wells	22,314	1,14,389	18,158	23,530	.....	4,156	90,859
	Total...	78,574	4,02,477	93,931	4,28,197	15,357	25,720	...
Grand total...	6,74,785	5,61,597	7,01,615	5,89,613	26,830	28,016	...	...

The reasons for the increase under the heads of dry lands and the lands, irrigated by tanks and channel in the last preceding paragraph, apply equally to the increase under those heads in this paragraph; but as some of the lands dependent on wells were in consequence of their being irrigated by tanks and nallas placed under the heads of "irrigated by tanks and irrigated by channels," the assessment on them not being reduced, some of the increase under tanks and nallas is to be attributed to this change, and this change has also caused the decrease shown above in the

head "irrigated by wells." The particular effects caused by this change are exhibited in the following statement.

	Acres.	Assessment and Tirwajasty.	Fasl-jasty.	Total.
Fusly 1273.	22,314	84,991	29,398	1,14,389
Increase. { Transferred from tanks	274	999	147	1,145
Do. do. channels	284	970	276	1,246
Newly taken up	83	124	...	124
Total...	641	2,092	423	2,515
Grand Total...	22,955	87,083	29,821	1,16,904
Decrease. { Transferred to tanks	2,427	10,183	2,598	12,781
Do. do. channels	2,203	9,670	2,413	12,083
Relinquished	167	1,078	345	14
Total...	4,797	20,931	5,356	26,287
Balance...	18,158	66,152	24,465	90,617
Reduced under { Reduction of assessment	...	42,622	...	42,622
Orders of { Reduction of second crop assessment	...	...	24,465	24,465
Government. {	...	42,622	24,465	67,087
Total...	...	42,622	24,465	67,087
Balance showing amount retained under wells.	18,158	23,530	...	23,530

15. The amount of waste charged is shown below :—

Items.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
Of Ryots... ..	27,900	25,007	...	2,893
Of Reddies*	7,715	5,413	...	2,302
Total...	35,615	30,420	...	5,195

The waste this year was less than in last year, so the waste charged is also less than in that year. The lands left waste without any excuse were charged to the full. Remission was granted on wet lands which could not be irrigated for want of water on the plan shown below.

If the waste equalled or exceeded fifty per cent. of the wet in the Ryot's holding. } Ten per cent. of the waste was charged, and rest remitted.

If it exceeded thirty-three per cent. } One-third of the waste was charged, and remainder remitted.

If it exceeded twenty-five per cent. } One-half of the waste was charged, and one-half remitted.

If the waste did not exceed ten per cent. of the wet land in the Ryots' holdings, the whole of it was charged. Reddies have not the same indulgence as regards throwing up lands that Ryots have, in consequence of the Appanam rules not been yet cancelled; but what waste lands there was no excuse for them to leave waste were charged against them also; their wet waste being charged in the same proportion as in similar lands in the holdings of Ryots.

16. The amount of waste remitted is shown below :—

Items.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
Dry land... ..	439	389	...	50
Under tanks	50,232	10,901	...	39,328
Channels... ..	2,880	708	...	2,172
Wells... ..	972	32	...	940
Total...	54,084	11,644	...	42,440
Grand Total...	54,523	12,033	...	42,490

The amount of waste is less than in the preceding Fusly, so the amount of waste remitted is less also. Although the rules do not generally allow remission on dry waste, yet as the Appanam rules do not allow Reddies to throw up lands in their holdings, the rule was relaxed in their case, and remission granted on their dry lands, which they could not cultivate or relinquish. No remission was granted on dry waste in the holdings of ryots.

17. The following Statement shows the remission granted on cultivated lands :—

Items.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
Piksaky, or withered crop	111	99	...	12
Cowle remission	111	27	...	84
Shamilat Daswhandam... ..	673	771	98	...
Shrotriem remission	1,444	1,266	...	178
Kattuzaita Kattubady... ..	498	469	...	29
Inam remission... ..	75	75	...	...
Salary of Reddy and Curnum... ..	...	...	...	...
Total...	2,912	2,707	...	205

As the crop on some ryots' lands under tanks withered for want of water, and as other Ryots, who having been obliged to sow twice before getting one crop through the first sowing having been spoilt, were charged with the Ain Taram and Fasaljasti, applied for remission of the Fasaljasti, and as some crops were unexpectedly swept away by a fresh, remission for withered crops was granted to the above amount.

The decrease in the amount of cowle remission is due to some progressive cowles lapsing, and to the tax on other lands held under cowle feaching a higher progressive rate, and to other lands held on progressive cowle being relinquished for want of water.

The increase under the head Shamilat Daswhandam is owing to cultivation of a larger extent of land held under that tenure.

The decrease in Shrotriem remissions is to be attributed to the enfranchisement and delivering over to the Inamdars of two villages of that description. The decrease in remission on Inams is due partly to difference in the amount of cultivation of such lands, and partly to the fact that finding at the Settlement that a practice prevailed of granting to certain Inamdars, out of the assessment of lands of Uppanapally in the Anantapoor Taluk, lying in the bed of Anantapoor tank, a certain number of shares in proportion to the number of Sharers in a ganchy or joint puttah held for those lands, and not being well certified of the authority for granting such remissions, I refused to grant them till I could receive a report, which I ordered, from the Tahsildar, relative to the history of such remissions. Certain remissions were according to custom granted to certain Reddies who did not draw a sufficient salary from the Inam and fees of their villages. The amount is the same as that granted last Fusly.

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18. The accompanying table shows the increase and decrease compared with results of last Fusly under all Sundry items of revenue.

ITEMS.	Fusly 1273.	Fusly 1274.	Comparison.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Inam Jody...	24,599	...	...	24,599
Inam Nirasaraghy...	1,641	...	...	1,641
Inam Tafrik...	101	...	...	101
Ryotwar Quit-rent...	8,250	...	...	8,250
Quit-rent on Dasawandhamdars...	698	...	...	698
Total...	35,289	...	...	35,289

The Collector having, under instructions from the Accountant General, ordered all the above items to be entered under Sivahijama, or extra sources of revenue, this transfer accounts for the decrease.

19. The following Statement shows the lands held in Cowle tenure.

ITEMS.	Fusly 1273.		Fusly 1274.		Comparison.	
	Acres.	Assessment.	Acres.	Assessment.	Increase.	Decrease.
		RS.		RS.		
Dry land...	1	1	1	1	...	...
Wet land...	50	212	15	72	...	33 140
	51	213	16	73	...	35 140

The decrease in acreage and assessment of land held on progressive lease, as showed in the foregoing Statement, is due to the expiration of the progressive lease, on which 12 acres, assessed at Rupees 82 were held to the relinquishment of other 26 acres assessed at Rupees 73-8-0, total decrease being 38 acres assessed at Rupees 154. This decrease being partially counterbalanced by the granting of fresh Cowles for 3 acres assessed at Rupees 14. The Cowles referred to above are progressive Cowles for terms not exceeding three years.

20. The Statement following gives the statistics of cultivation of Sugarcane, Cotton, Indigo compared with those of last Fusly.

FUSLY.	SUGARCANE.		COTTON.		INDIGO.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.
1273...	1,768	14,213	18,254	5,891	213	249
1274...	1,404	9,432	17,258	7,007	130	120
Increase...	...	...	...	1,116	...	...
Decrease...	364	4,781	996	...	83	129

Although Jaggery fetched a higher price in Fusly 1274, namely Rupees 41 per putt* than in 1273 (Rupees 33 per putt), yet as the Sugarcane for Fusly 1274 had to be sown between February and May of 1273, and as the supplies of water for irrigating the crop was in those months insufficient, the cultivation of this crop was not so extensive as in Fusly 1273. The price of cotton (which was in Fusly 1273 Rupees 303 per putt)† having fallen in Fusly 1274 to Rupees 230 per putt, this crop was less extensively cultivated than in the preceding Fusly. The increase in the assessment of lands sown with Cotton is due to highly assessed lands being put under this crop instead of lands bearing a light assessment.

Indigo cultivation is not a favorite one in this Sub-Division, and the Account shows a decrease on last year.

21. Below is shown the comparison of the net demands of Fusly 1273 and 1274 under the heads of Quit-rent on Shrotriems Inam and Villages, and Ryotwar.

ITEMS.	FUSLY 1273.			FUSLY 1274.	COMPARISON OF COLUMNS 4 AND 5.	
	As per last year's account.	Deduct transferred to Sivai Jama or Extra Sources.	Net Demand.		Increase.	Decrease.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
Quit-rent on Shrotriem villages...	9,251	...	9,251	9,878	627	...
Land Revenue...	5,58,686	...	5,58,686	5,86,906	28,220	...
Inam Jody...	24,599	24,599	...	...	...	...
Inam Nirasargy...	1,641	1,641	...	...	...	...
Inam Tafrik...	101	101	...	...	...	...
Ryotwar Quit-rent...	8,250	8,250	...	...	...	...
Quit-rent on Dasawandhamdars...	...	...	...	...	...	...
	35,289	35,289	...	...	...	...
Total...	5,93,975	35,289	5,58,686	5,86,906	28,220	...
Grand Total...	6,03,226	35,289	5,67,937	5,96,784	28,847	...

Increase in Quit-rent on Shrotriem is due to the enfranchisement of two Shrotriem villages in the Fusly under review. The increase under the head Land Revenue is due to the favorable nature of the season allowing of increased cultivation, the particular reasons for which increase in cultivation were given in detail in paragraph 14.

The items from Inam Jody to Quit-rent on Dasawandham included, were transferred by order to the head of Extra Sources of Revenue, and will be considered further down in this Report.

22. Sundry Sources of Revenue show in the present Fusly, as compared with the past, the results exhibited in the following Statement:—

ITEMS.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkarry...	95,400	95,400	...	...
Duties on Arts and Trades...	301	...	...	301
Income Tax...	14,325	14,339	14	...
Salt Revenue...	3,126	3,144	18	...
Stamped Paper and Penalty, inclusive...	23,007	20,922	...	2,085
Total...	1,36,159	1,33,805	...	2,354

The Abkarry contract being given for five years from Fusly 1271 to 1275, the results show no variation.

Rupees 301 of the License Tax having been collected in Fusly 1272, prior to the abolition of the Tax, and placed in deposit, were, in Fusly 1273 credited to that head, and so formed a part of the Net Demand of that year; none of course was collected in Fusly 1274. The demand under head, Income Tax and Salt Revenue, being diminished by the death or emigration of some tax-payers, and some fresh individuals having been assessed with those taxes, the net results show a small increase of Rupees 14 and Rupees 18 respectively.

Stamp Revenue must always fluctuate, and to find the reason is not always easy. The Board having lately issued a Circular directing Collectors to visit heavily all evasions of the Stamp Rules, notice will be taken of any attempts to evade them.

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23. The next Statement shows the fluctuations in all sources of Revenue.

ITEMS.	FUSLY 1273.				Fusly 1274 Demand.	COMPARISON.	
	As per last Fusly's accounts.	Transferred from Land Revenue to Extra Revenue, Decrease.	Increase transferred from Land Revenue to Extra Revenue.	Net Demand.		Increase.	Decrease.
Land Revenue	RS. 6,03,226	RS. 35,289	...	RS. 5,67,937	RS. 5,56,784	RS. 28,817	...
Sundry do.	1,36,159	...	...	1,36,159	1,33,805	...	2,354
	7,39,385	35,289	...	7,04,096	7,30,589	26,493	...
Extra Revenue	19,455	...	35,289	54,744	59,744	5,000	...
Sale proceeds of Government plantations	75	...	...	75	1,869	1,794	...
	19,530	...	35,289	54,819	61,613	6,794	...
	7,58,915	35,289	35,289	7,58,915	7,92,202	33,287	...

The reasons for the increase in Land Revenue were given above in paragraph 21; for the decrease in Sundry Revenues, in paragraph 22.

The increase in Extra Revenue is shown in detail in the following Statement.

ITEMS.	FUSLY 1273.		FUSLY 1274.		COMPARISON.	
	RS.	RS.	RS.	RS.	Increase.	Decrease.
1. Rent of Babul trees and grass under them	2,310	2,708	338	...	...	...
2. Rent of old Topes	383	478	95	...	...	...
3. Rent of Government plantations	757	1,094	337	...	...	...
4. Rent of hill farms	356	31	...	335	...	...
5. Lac Rents	25	29	4	...	...	...
6. Land Revenue brought to demand after the Settlement	11,362	12,915	1,553	...	...	...
7. Revenue of lands concealed by Curhums and brought to account after the Settlement	2	225	223	...	...	...
8. Derived from Inams to be confiscated	289	1,349	1,060	...	...	...
9. Revenue collected from some tank Daswandhamdars	...	147	147	...	...	...
10. Revenue fines	543	1,060	517	...	...	...
11. Salary credited to refunded head (Bagasht)	17	19	2	...	...	...
12. Commission collected from revenue defaulters	...	3	3	...	...	...
13. Bungalow quit-rent	10	10	...	...	...	...
14. Realized by sale of Receipt Books	189	41	...	148	...	...
15. Quit-rent on service Inam	24,599	21,384	...	3,215	...	...
16. Water rate on dry Inams	1,641	3,296	1,655	...	...	...
17. Water rate on wet Inams (Nirubhattu)	1,866	2,516	650	...	...	...
18. Inam Tafrik	101	116	15	...	...	...
19. Quit-rent on other Inams	8,264	8,636	372	...	...	...
20. Do. on Daswandhamdars	693	722	24	...	...	...
21. Realized by sale of Government Topes	75	1,869	1,794	...	...	...
22. Do. do. Palmyra trees	248	327	79	...	...	...
23. By rent of earth used in manufacture of	...	...	...	...	...	...
24. Excess collections	1,027	2,572	1,545	...	...	...
	47	66	19	...	...	...
	54,819	61,613	6,794	...	...	...

Nos. 1, 2, and 3 depending on the produce of the trees and competition show an increase.

No. 4. The jungles of Kottucota and Nelakota were rented by one Bhavan Row for a term of five years which expired at the end of Fusly 1273, which accounts for the decrease under this head, the remaining Rupees 31 was the result of putting up to public auction the usufruct of the fruit trees in those jungles.

No. 5. This rent being put up to auction, the amount necessarily fluctuates yearly.

No. 6. The extent of lands cultivated after Settlement being greater than in Fusly 1273. There is an increase under this head.

No. 8. A greater extent of Inam land being cultivated than in Fusly 1273, the revenue derived from this source is greater than that of last year.

No. 9. The Daswandhamdars of Brahmin Elleru in Anantapur Taluk pay a sum of money in lieu of executing repairs. This was not collected last Fusly, hence increase in Fusly 1274.

No. 12. The Act under which this is collected was not in force till this Fusly which accounts for the increase.

No. 15. The decrease is owing to the abolition of quit-rent on servants' fees (Merujodi) under Orders of Government, 16th March 1864, No. 455.

Nos. 16, 17, and 18. The supply of water being greater than in last Fusly, increased cultivation caused increase of revenue.

Nos. 19 and 20. Increase in these items is due to the receipt of Title Deeds enfranchising these Inams.

No. 23. This being put up yearly to auction the amount necessarily fluctuates.

24. The subjoined Statement shows the Demand, Collection, and Balance as shown in Statement No. 11:—

ITEMS.		Demand in Fusly 1274.	COLLECTION.			BALANCE.			Per Centage between Column 2 and 8.
			Collected within the Fusly.	Subse- quently collected.	Total.	Easily recover- able.	Irre- cover- able.	Total.	
Land Revenue.	{ Ordinary ... Extra Sources of Land Re- venue... ..	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.
		5,96,784	5,61,243	16,378	5,77,621	17,300	1,863	19,163	3 3 0
		61,613	38,554	6,493	45,047	7,549	9,017	16,566	26 14 0
	Total...	6,58,397	5,99,797	22,871	6,22,668	24,849	10,880	35,729	5 7 0
Sources of Sundry Revenue.	{ Abkarry ... Income Tax ... Salt Revenue. Stamps ...	95,400	85,409	9,307	94,716	684	...	684	0 11 0
		14,339	12,752	1,250	14,002	277	60	337	2 6 0
		3,144	2,553	445	2,998	86	60	146	4 10 0
	Total...	20,922	20,922	...	20,922	...	...	...	...
Total...		1,33,805	1,21,636	11,002	1,32,638	1,047	120	1,167	0 14 0
Grand Total...		7,92,202	7,21,433	33,873	7,55,306	25,896	11,000	36,896	4 10 0

25. The Demand, Collection, and Balance of Arrears of all Sources of Revenue during Fusly 1274 is shown below :—

ITEMS.	Balance outstanding at commencement of Fusly 1274.	OF WHICH COLLECTED.			BALANCE.		
		Collected in Fusly, including amount written off.	Subsequent collections.	Total.	Recoverable.	Irrecoverable.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue ...	37,526	28,339	84	28,423	1,963	7,140	9,103
Extra Revenue ...	5,358	4,462	31	4,493	636	229	865
	42,884	32,801	115	32,916	2,599	7,369	9,968
Sundry Sources...	13,300	13,268	...	13,268	28	4	32
Grand Total...	56,184	46,069	115	46,184	2,627	7,373	10,000

26. The details of irrecoverable balances are given below :—

Fusly.	Name of Taluk.	Land Revenue.	Extra Revenue.	Sundry Sources of Revenue.	Total.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1270	Madaksira ...	1 9 0	...	...	1 9 0
1271	Anantapoor ...	6 3 0	...	...	6 3 0
	Pennukonda...	11 7 0	...	...	11 7 0
	Hindupoor ...	4 2 0	...	...	4 2 0
	Madaksira ...	10 0 0	...	...	10 0 0
	Total...	31 12 0	...	...	31 12 0
1272	Anantapoor ...	38 13 0	...	...	38 13 0
	Pennukonda...	23 8 0	...	...	23 8 0
	Hindupoor ...	20 14 0	...	...	20 14 0
	Total...	83 3 0	...	...	83 3 0
1273	Anantapoor ..	746 12 0	...	2 8 0	749 4 0
	Dhurmavaram ...	2,548 11 0	...	...	2,548 11 0
	Pennukonda...	1,091 4 0	222 8 0	...	1,313 12 0
	Hindupoor ...	1,477 15 10	6 8 0	1 4 0	1,485 11 10
	Madaksira ...	1,158 10 8	...	...	1,158 10 8
	Total...	7,023 5 6	229 0 0	3 12 0	7,256 1 6
	Grand Total...	7,139 13 6	229 0 0	3 12 0	7,372 9 6

Inquiries were made at the Jummahbundy, and as the defaulters were found to be unable to pay up these arrears, I have the honor to recommend that they be written off.

Dead, emigrated or poor.	RS. A. P.
Disputed boundary	180 15 2
Jodi, or quit-rent, on village servants remitted on account of their being unable to pay it	44 15 0
Inam quit-rent charged twice	6,828 14 4
Inam Nirubhatta	91 9 0
Salt revenue remitted, the rate-payer having emigrated, or poor	222 8 0
	3 12 0

Total... 7,372 9 6

27. Statement.

Names of Taluks.	Amount of Land Revenue due for Fusly 1274.			Value of property distrained.			Sold by auction.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Anantapoor ...	117	8	0	117	8	0	13	8	0
Hindupoor ...	164	10	1	164	10	1	...	...	...
Madaksira ...	67	0	0	67	0	0	67	0	0
Total...	349	2	1	349	2	1	80	8	0

Coercive process, under Act II. of 1864, was resorted to for the collection of the arrears shown in the above Statement.

28. The accounts of considerable number of villages were examined and found correct; but the Native figures were found to be generally used, instead of the English ones. Circulars have been issued strictly ordering the adoption of English figures.

29. The following account shows the extent of land acquired during Fusly 1274 by servants on Huzur and Taluk Establishments :—

ITEMS.	Number of individuals.	Land acquired prior to employment.				Land acquired in Fusly 1274 after employment			
		Circar.		Inam.		Circar.		Inam.	
		Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
Huzur.			RS.		RS.		RS.		RS.
{ Old servants ...	2	...	...	...	...	5	7	...	...
{ New servants employed ...	1	129	33	31	58	...	...	...	...
	3	129	33	31	58	5	7	...	...
Taluk.									
{ Old servants ...	7	25	54	10	11	104	40	12	8
{ New servants employed ...	1	3	21	...	...	...	...	...	...
Total...	8	28	75	10	11	104	40	12	8
Grand Total...	11	157	108	41	69	109	47	12	8

30. My Seristahdar Sivaramappa has conducted his duties to my satisfaction. Rungaya Naidoo, Tahsildar of Penkonda, has now for a year been in my Taluk. His delay in sending in some of the accounts required for this report has delayed this Report. I have also to find fault with Dasay Rama Row, Tahsildar of Madaksira, for the same reason. Mr. Webster reported badly of the Tahsildar of Anantapoor, Kavalay Ramachendra Row, with reference to arrears of work in his Taluk. He has since my return from leave in June done much towards getting up his

arrears. The Board have ordered him to take his pension. The Dharmayaram Tahsildar, Kadry Sheshagirri Row, has given me satisfaction in the discharge of his duties. He has also been ordered to retire on pension. With Cherala Raghava Row, Tahsildar of Hindupur, I have been greatly pleased. His file shows a less number of arrears than any other Tahsildar. He is a man of more than ordinary ability, which he has made a great deal by education.

(Signed) J. W. REID,
Acting Sub-Collector.

SETTLEMENT REPORT OF CUDDAPAH.

1. I have the honor to submit the Land Revenue Settlement Report for Fasli 1274, (1864-65) of the District of Cuddapah, accompanied by the usual statements.
2. The Settlement No. 1. by the Settlement Officer was commenced by M. Smith on the 6th December 1864, and was concluded by the Sub-Collector, Mr. H. Smith, on the 20th of June last. The place where it was conducted, with the particulars of the period, the Officers remained at each, are shown in Settlement No. 1.
3. The change that has occurred in the tenure of Village is shown to be It is owing to Anna Shotriem Village having been enfranchised by the Inam Commission, and therefore become transferred to the heading "Khayen Jody."

Fasli 1273.	Anna Shotriem.	Khayen Jody Village
Cirkar Villages.	26	238
1,060		
Fasli 1274.	23	241
1,060		

4. There were 13,991 fewer new Pattahs issued in the year under Report than in the previous year, although the whole number of Pattahs in the District exceeds the number existing in Fasli 1273 by 5,367. This result is owing to a strict adherence to the Board's instructions on the subject of new Pattahs. These documents in the past Fasli were chiefly required for issue to persons not previously cultivators who newly took up land and became land-holders. It is anticipated that the number of new Pattahs issued will decrease year by year.

Fasli 1273...	1,37,162
„ 1274...	1,42,529
	<u>5,367</u>

5. The rain-fall is shown below. Upon the whole it was more favorable than in Fasli 1273, though the quantity of rain received was less by $4\frac{1}{2}$ inches. It fell at times when it was wanted. The fall in June induced the Ryots to begin cultivation in that month; and water sufficient to store all the Tanks was received in August. The rain in October and November refreshed the crops at the time they required stimulating. After January only was the want of water felt.

RAIN-FALL.		
1864.	Inches.	Cents.
May	0	37
June	1	15
July	2	35
August	5	50
September	0	50
October	2	5
November	2	85
December	0	56
1865.		
January	...	...
February	0	10
March	...	...
April	1	0
	<u>16</u>	<u>23</u>

SETTLEMENT REPORT OF

6. In the early part of the year, the crops noted below were cultivated in red and mixed soils. The usual garden crops were laid down in garden lands. Paddy, indigo, sugar-cane, &c., were sown in wet lands. In September, cholera, cotton, indigo, grams and wheat were put into Regar soils.

Cumboo.
Red Gram.
Oil Seed.
Cholum.
Variga.
Arika.

7. The average produce of the different crops on Regar lands was, owing to the deficiency in the out-turn of crops in the early part of 1865, failing. The out-turn of other crops was said to be generally free from blight. The out-turn obtained in Fasli 1273. The crops

Regar Soil	IN DRY LANDS.	IN WET LANDS.	Produce
Chitta Jonna	1 1/2	Arika...	1 1/2
Pedda Jonna	1 1/2	Sajja...	1 1/2
Cotton...	1 1/2	Korra...	1 1/2
Bengal do.	1 1/2	Raggy...	1 1/2
Wheat...	1 1/2	Cholum...	1 1/2
Indi...	1 1/2	Lamp oil seed...	1 1/2
Gram...	1 1/2	Horse gram...	1 1/2
Red...	1 1/2	Bengal do.	1 1/2
		Green do.	1 1/2
		Red do.	1 1/2
		Black do.	1 1/2

WELLS.	IN WET LANDS DEPENDANT ON TANKS.
Sajja...	Paddy...
Cholum...	Sugar-cane...
Indigo...	Turmeric...
Gingely oil seed...	Betel...
Chillies...	Indigo...
Tobacco...	Raggy...
Korra...	Cholum...
Turmeric...	
Raggy...	

8. The year was one of sickness as compared with the previous year. Cholera was very virulent. In the Pulivendala Taluq, 1,250 persons attacked by it, out of 1,500 it is said, died. Every means were adopted to defend the people against this epidemic. Cholera pills were sent out into the Taluqs; their value pointed out, and there use enjoined; and stringent orders were issued to cleanse the Villages and keep them as free from accumulations of filth as possible. The people were also recommended to employ more salt in their diet. These measures possibly had small result; but this was owing to the slowness of the population to recognize any prevention of cholera. The Villagers have their own remedies for the disease, and prefer them to medicines recommended as more efficacious. The number of deaths from small-pox was smaller than usual. This improvement may be attributed to the interest Mr. Smith has taken in the Vaccine operations in the District. The Vaccine establishment having recently been put upon a new footing, greater results, than have hitherto been obtained, may be anticipated. It began work under its new organization in June last.

	Fever.	Cholera.	Small-pox.
Fasli 1,273	4,703	1,818	1,608
1,274	6,359	5,877	1,436
Increase	1,656	4,059	172 Decrease.

9. There was no murrain amongst the cattle in general during the year under review.

	Goats.	Sheep	Cattle.
Fasli 1,273	33,300	22,558	
1,274	19,964	19,637	

10. The ruling prices, during the year are exhibited below. They show an increase of about one in fifteen, that is to say, that if they progressed at their present rate for

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at the end of that time they would be double what they now are. The enhancement tells severely upon the lower classes of public servants, and affects generally persons with fixed incomes: the Ryots profit by the high prices; laborers profit by them; all the trading classes profit. I observe that the Sub-Collector in his Settlement Report speaks of the general poverty in his Division. The poverty must be by comparison. The Taluq of Kadri is poor, and no doubt the Sub-Division is not so rich as the principal Division, because it is farther from good markets; but it cannot be actually very badly off, or Mr. Horsley would not be able to write as he does that no coercive measure had been found necessary in the realization of the Revenue. As regards the District generally, apart from high prices which themselves are excellent proofs of prosperity, I am led to believe that the independent classes are accumulating money. This is the opinion of the Europeans in the District, who have had the best means of forming a judgment, and of respectable Natives of experience. The value of land has much increased, and the price of labor has advanced materially; then it cannot be that sums continually poured into the District by the merchants of Madras, who most of them have Cotton and Indigo Agents here, can be without their effect, or that the expenditure of the Railway, amounting to about a lac a month, can have no influence upon the general condition of the people. The rise of prices in the District is remarkable. It can be attributed only to the activity of trade for some few years past, promoted by the progress of the Railway.

PRICES PER GARCE.

	Current Fasli.	Average last five years.	Last Fasli.
	RS.	RS.	RS.
Rice...	562	442	499
Paddy...	256	205	231
Cholum...	286	226	273
Raggy...	255	207	239
Sajja...	182	212	241
Arika...	191	160	193
Horse gram...	304	230	267
Green do.	473	364	499
Bengal do.	636	502	659
Red do.	335	272	367
Black do.	465	449	498
Indigo per Candy...	1,173	979	985
Cotton...	241	123	223
Wheat...	736	421	598
Korra...	224	187	212

11. Statement No. 3.—The Comparative Statement of cultivation and settlement, enclosure A in Statement No. 3, shows an apparent decrease of Rupees 67,988. It is the result of collections under the head "Sundry items" this year showing, in accordance with the instructions of the Board, dated 30th June 1864, in Statement No. 9 under their proper headings (2 Miscellaneous Nos. 33, 34 and 35) and not being entered in the Statement under consideration at all. There is, in fact, an increase of Rupees 43,532 in the assessment on the first crop, and an increase of Rupees 7,702 on the second crop, and under the head "Additional assessment."

12. Enclosure B to the Statement shows that the land taken up was one-third more in extent than the land relinquished. This substantial increase in the area of cultivation is attributable to the circumstance, that in the present condition of the country, land and cultivation is the most remunerative investment for the Native, and, as he considers, the only safe depository of his surplus wealth.

ACRES. ASSESSMENT.

	ACRES.	ASSESSMENT.
		RS.
Lands given up...	34,693	27,826
Do. taken up...	50,362	48,299

13. The waste remitted this year has been only Rupees 71,019 against Rupees 97,128 in Fasli 1273.

14. The particulars of waste charged for various reasons are below shown. Both these Statements speak favorably for the general character of the year.

	RS.
Waste retained for pasturage...	4,496
Lands taken on reduced assessment, but left fallow...	569
Waste through negligence...	28,347
Total...	33,412
Total in Fasli 1273	40,070

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15. *Statement No. 4.*—Statement No. 4 makes the remission less than in Fasli 1273. This is owing to the "Anna Shotriem" Villages I have mentioned already, in which possibly remission might have been asked for and obtained, having been enfranchised and a quit-rent imposed on them by the Inam Commissioner.

16. *Statement No. 5.*—The Shavi remission granted was in the Taluqs of Badvel, Cuddapah, and Zamahnadger, where the late rains chiefly failed, and where the crops therefore withered for want of the supply of water necessary to bring them to maturity.

17. *Statement No. 6.*—The decrease of the remission under the head "Cowles" is owing to the Cowles having run out, and the lands having come to bear full assessment and being entered in the general accounts.

Fasli 1273	...	344
" 1274	...	250

Decrease... 94

18. *Statement No. 7.*—The increase in the area of land under Cotton resulted from the demand for the staple being greater than in the previous Fasli, and the alacrity of the Ryots to adapt their productions to the wants of the market. The cultivating class is making rapid strides in intelligence, and shows a plasticity rather surprising. In the year under report, Ryots carried their own cotton to Reddipally and went down with it by rail to the market at Madras. This year they no longer find it profitable to quit their homestead. They avail themselves of the telegraph to learn the daily fluctuations of prices at Madras; and the current tariff of Cotton at the Presidency Town is known in Cuddapah by every one interested in the matter before the business of each day begins; ryots are guided in their dealings accordingly. They bargain with the astuteness of brokers, and no longer require a middleman between them and the person who purchases their produce. The falling* off in the cultivation of Indigo, amounting to 11,113 acres, is difficult to explain. It depends upon circumstances of the market not within my knowledge.

Cotton Cultivation, Fasli 1273	...	Acres. 1,09,725
Do. 1274	...	1,10,751

Increase 1,026

* Fasli 1273	...	26,313
" 1274	...	15,200

Decrease... 11,113

19. *Statement No. 8.*—The Moturpha having ceased in the District, Statement No. 8 is no longer prepared.

20. *Statement No. 9.*—The "sundry items" hitherto entered in Statement No. 3, enclosure A, are now, according to the Board's desire, set down under the proper headings in the Statement noted in the margin.

21. *Statement No. 10.*—The increase in the item Shotriem Jody is owing, as I have explained, to the Inam Commissioner having enfranchised certain Anna Shotriem Villages. The decrease* in Ryotwar is a nominal decrease.

* Rupees 67,988.

It is explained in the remarks on Statement No. 3. The consequence of it is an increase of Rupees 1,17,127 under the head "Miscellaneous."

† Rupees 4,763.

‡ Rupees 20,527.

The increase† on Forest, results from better administration and supervision, and that on stamps‡ is the consequence of the Assurance Act and of commercial activity. The decrease in the head "Income tax" follows from a revision and reduction of assessments in the District. It amounts to 4,550 Rupees. Statement No. 10 in all shows an increase of Rupees 76,702. The entries in Enclosure B correspond with those in Enclosure A. Statement No. 3, Enclosure C, seems not to require remark.

22. A larger extent of land lying waste for upwards of 10 years has been taken up this year than was the case in last Fasli. The improvement is shown below.

	Acres.	Assessment.
		Rs.
Fasli 1273	8,628	39,588
" 1274	9,565	44,606
Increase...	937	4,418

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23. *Statement No. 11.*—The current demand from all sources for the year amounted to Rupees 23,19,552. Of this sum, Rupees 22,06,617 were collected within the year. Out of the balance, Rupees 95,918 were collected up to the end of September, Rupees 16,987 are outstanding. This is less than one percentum of the demand. Inquiry will be made at the ensuing Jamabundy into the cause of any irrecoverable balances which may be found to exist, and the result will be communicated in next year's report. In compliance with the instructions of the Board, dated 9th September 1864, No. 775,

Circular Official Memorandum.

a Memorandum is annexed to Statement No. 11 exhibiting the Demand, Collection, and Balances in Miscellaneous Items with explanatory remarks.

24. The annexed shows that greater punctuality in collections has been attained. The circumstance is creditable to the Revenue subordinates.

	Rs.
Fasli 1273	21,57,624
" 1274	22,06,617

Increase... 49,023

25. *Statement No. 12.*—The increase in the Item Jody is the result of enfranchisement by the Inam Commission.

	Rs.
Fasli 1273	38,724
" 1274	39,396

Increase... 672

26. *Statement No. 13.*—The arrears outstanding at the beginning of the Fasli were Rupees 98,636, out of them Rupees 18,879 only remain now for recovery, and of this sum Rupees 2,570 are considered irrecoverable. The particulars of the irrecoverable balances are shown in enclosure B of the Statement. Sanction to write them off is solicited.

27. Enclosure A of the statement is a record of the instances in which coercive process in the recovery of revenue was found necessary. It was requisite in only three cases and for the small aggregate of Rupees 60. Last Fasli it was employed in 97 cases, and in the previous Fasli in a larger number still. It appears to me that the ease with which the revenue is realized is some sort of criterion of the prosperity of the District. If this be the case, the state of the balances now reported is a subject of congratulation.

28. *Statement No. 14.*—This statement shows that the charges in the District amount to Rupees 1,87,772, or 8½ per cent, on the collections. It seems to require no remark.

29. In compliance with the instructions of the Board, Mr. Smith has this year made careful inquiries into the accounts. He is still carrying on his investigations; when they are completed, he will report the result to which they lead him. It appears that there are shortcomings, in regard to the manner in which the accounts are kept, throughout the District, and that the irregularities, of which the Sub-Collector complains in his report, are not greater in the Sub than in the principal Division.

30. I have the honor to forward the Report of the Sub-Collector. In paragraph 15 of his report, Mr. Horsley says that in Volipad he erroneously struck off Nirsargi amounting to Rupees 200. This tax was first imposed in 1837. It is an additional tax for water drawn by a Ryot for the sustenance of his crop on wet land—from a government source other than and in addition to the source on which the land is set forth in the accounts as dependent. There are only two rates of Nirsargi. The first rate is Rupees 2-14-8, and this is the price charged for the extra water when it is used for land, the assessment of which is Rupees 8½ and above, and the second rate is Rupees 1-7-4, which is the charge exacted for the use of extra water on land, the tax of which falls below Rupees 8½. Mr. Horsley should have levied Nirsargi, in accordance with the practice in his Division. He will be requested to recover the sum he has remitted under the head.

31. If a Ryot cultivates without permission a portion of a field, he is charged at the Jumabundy rate with the assessment of double that portion, and twice the extent of land occupied is considered as belonging to him and is entered in his Pattah. The extra payment inflicted is a fine upon him for having proceeded without authority, but there is an anomaly in the custom. If the Ryot has occupied the whole field, that field is entered in his Pattah, and he is warned not to cultivate land again without permission, but he is not fined by being charged double the assessment of the field, as he is in the case when he only occupies a portion of it. All land thus irregularly occupied, it is the practice in the District to enter in the Pattah and bring under the head "Ryotwar"—Mr. Horsley, however, has excluded such land from the Pattahs, he should have conformed to the Rules he finds in existence. Of course in cases where the occupation has taken place, in ignorance of the proper course to be adopted to obtain land, it would be unfair to inflict any penalty on the occupier.

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32. In paragraphs 17 and 18 of his Report, Mr. Horsley states that in cases where Government water has been used for wet crops grown in gardens, he has altered the usual practice, and has levied not Tervajasti for the extra water but Nirsargi. He should have imposed Tervajasti, because that is the customary additional cess, and because it depends for its amount upon the assessment of the surrounding lands is quasi discretionary, and therefore is a fairer tax for the cultivator than Nirsargi, which is a cess of fixed amount.

33. In regard to the quit rent due by tank diggers, alluded to in paragraph 36 of the Sub-division Report, detailed information has been called for from the Sub-Collector. On its receipt, the quit-rent will be recommended for remission.

34. In paragraph 44 of his Report, Mr. Horsley refers to the service Inams in the Sub-Division, and states that it was his intention to have entered upon a general inquiry respecting them, apparently with special regard to the Inams of watchmen. He referred to me two Inam questions that actually occurred, and I gave it as my opinion that in neither could the Inam be, with propriety, zulfed. In replying to his letters on the subject, I gave as an additional reason for not interfering that the Inam Commission was laboring in the District. In a subsequent communication, I told Mr. Horsley that I could not lay down any general rules regarding the procedure to be adopted with respect to Inams. Mr. Horsley seems to have thought that I requested him to abstain altogether from inquiries about Inams. I had no such intention. I do, however, suppose that it would not be expedient to inquire into the claims to and possession of Inams as an independent question, any disputes about them that are brought before the Revenue authorities must of course be disposed of in the regular way. But inquiries into their tenure generally, would, it seems to me, merely add to a confusion which the labors of the Inam Commission are specially designed to remove, and would lead to no useful result.

35. I am led to believe that Mr. Smith has been well satisfied with the co-operation and assistance he has received from Mr. Horsley since that Officer has arrived in the District, and that he is also well satisfied with Mr. Roberts, the Acting Head Assistant, and Mr. Cruickshank, the Assistant. He also desires again to record his sense of the value of the service rendered to the District by the Deputy Collectors, Rayapa Pantulu and Mr. Ward, and by the Serishtadar Simhadri Pantulu. The Thasildars and other Native officers have given him satisfaction.

CUDDAPAH,
17th October 1865.

(Signed) J. R. COCKERELL,
Acting Collector.

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(Signed) J. R. COCKERELL,
Acting Collector.

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SUB-COLLECTORATE.

1. I have the honor to submit the Settlement Report of the Sub-division for Fusly 1274.
2. The Kaderi Taluk Settlement was conducted by the late Sub-Collector at the Kasbah, and at Patarapalli Patnam. That of Raichoti was conducted by Mr. Smith at the Kasbah. The Taluks of Kalkadda and Madavapalli were settled by me at their respective Kasbahs.
3. The annexed Statement will show the length of time occupied in the work in each Taluk.

	Months.	Days.
Kaderi, from 7th to 14th January 1865.....	...	8
Raichoti, from 20th March to 6th April 1865....	...	18
Kalkadda, from 21st March to 11th April 1865.	...	22
Madanapulli, from 25th April to 20th June 1865....	1	26
	3	14

4. The settlement of Kalkadda and Madavapulli was protracted for several reasons. A great portion of my time has been given to Magisterial work, the High Court's Proceedings dated 22nd December 1864, having thrown additional criminal work on my hands. The District being a new one to me, I had great difficulties to contend with. Besides this, I found an immense number of disputes had been referred to the Tahsildars, and the press of work in their offices have not enabled them to keep pace with these references. Though many of the disputes were of a very trivial nature, yet it took time to hear and settle them all. I have put a stop to these endless references to Tahsildars by either settling the petitions, if possible, on presentation by final endorsements, or directing the petitioners to produce the endorsements of the Taluk authorities. By so doing there will be a decrease in correspondence with the Taluks, and the Tahsildars will be able to give more of their attention to subjects of a more important nature. Of course some few cases will arise which require my direct interference, but compared with the trivial and vexatious complaints and petitions, the subjects of which have been previously settled, a fact known in the Taluks but unknown to me, these exceptional cases are very rare.

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5. A comparative Statement of Pattahs issued, and the number of Pattahs 1273 and 1274, is as follows :—

Talugs.	Fasli 1273.		Fasli 1274.	
	No. of Pattahs newly issued.	No. of Pattahs on which alterations were made.	No. of Pattahs newly issued.	No. of Pattahs on which alterations were made.
Madavapulli.....	2,158	7,934	141	10,195
Kalkada.....	2,548	13,960	104	16,658
Raichotti.....	1,101	14,683	1,146	15,386
Kaderi.....	2,934	7,434	2,512	9,271
	8,741	44,011	3,903	51,510

In the two Taluks with which I have been more immediately concerned, it appears to have been the practice to issue new Pattahs to all who from any cause were unable to produce their Pattahs at Jamabandi. The old Pattah is generally left behind in the village, or perhaps is to be found in the Kurnam's Duffer. The idea seems to have been that a remark of some sort or kind was absolutely necessary on every ryot's Pattah whether there was a change of holding or not, and the production of a Pattah at Jamabandi was therefore required. Where there has been no change of holding an entry to that effect has always been made. This appears to me unnecessary. The production of a Pattah at Jamabandi is only necessary when additional land has been taken up, or land relinquished. When old Pattahs are required for this purpose, and their non-production arises from the neglect of the ryots to bring them, I have refused to issue fresh ones, except in some instances when good reasons for their non-production have been given. The Pattah after all is a document which affects the ryot and not the Government. Village Account No. 5 will always afford Government the required information as to a ryot's holding. If the ryot treats his Title Deed as waste paper, I do not see that Government is called upon to be constantly supplying him afresh. Apart from the trifling extra expenditure of paper, and the extra writing required in filling up new Pattahs, it is a bad system, because it enables the Kurnam to make unauthorized alterations when framing the new Pattah.

6. You will observe there is an increase in the Statement of Pattahs altered. This is owing to Pattahs coming this year (Fasli 1274) under the head of altered, which last year (Fasli 1273) appeared as new Pattahs.

7. With the exception of a few days passed in Cuddapah on Magisterial duty, on two occasions, I have resided within the limits of the Sub-division.

8. The season has been very similar to that of Fasli 1273. It has been, as hitherto, remarkable for the small rain-fall; but on the whole there has been a slight improvement on last year in every way. The following purports to be a correct Statement; but I have no faith in these rain accounts from the Taluks.

FASLIS.	MADAVAPULLI.		KALKADA.		ROYCHOTTI.		KADIRI.	
	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.
1274... ..	22	8	18	4	14	1	16	4
1273... ..	31	5	12	9	8	4	12	5

P. The tanks have received water as follows :—

Talugs.	Fusly 1273.		Fusly 1274.	
	Tanks fully received.	Tanks half received.	Tanks fully received.	Tanks half received.
Madanapulli	90	665	76	660
Kalkada... ..	188	626	200	760
Raichotti	37	207	156	308
Kaderi	6	99	7	89
Total...	321	1,597	439	1,817

From the very loose manner in which Account B No. 2 is kept in some of the Talugs, I doubt the accuracy of this Statement.

10. The yield of dry crops was about one-half what it should be. Wet crops were not more successful, except those raised under wells which were a little more profitable.

11. The sanitary state of the Sub-division appears from the annexed Return.

Disease.	Fusly 1273.			Fusly 1274.		
	Attacked.	Died.	Recovered.	Attacked.	Died.	Recovered.
Fever.....	4,319	1,288	3,061	3,611	733	2,878
Cholera.....	754	491	243	395	190	205
Small-pox.....	1,996	242	1,754	1,820	240	1,580
Total...	7,079	2,021	5,058	5,826	1,163	4,663

Cholera and fever have been less violent than of late years. Small-pox has been much the same as heretofore.

12. The operations of the Vaccinators are shown to have been as follows :—

	In Fusly 1273.	In Fusly 1274.	Increase.	Decrease
Successful.....	2,238	2,053	.....	185
Unsuccessful.....	391	340	.....	51
Total...	2,629	2,393	.....	236

The establishment for carrying on this work has now been placed on a new footing and not before it was wanted. The Deputy Superintendent has commenced work in the Sub-Division I have no doubt the expected results will be fully realized. I have no hesitation in saying that the Returns of the old Vaccinators were far in excess of the work performed by them.

13. Murrain among cattle has not been so virulent as of late years. The number of cattle that died this year has been 7,901, being less than 8,000 and odd than last year. The late Sub-Collector widely circulated Mr. Thacker's suggestions on the subject of the disease, and the decline in the number I would wish to think arises from those suggestions having been acted up to. But I fear it will take some time before the ryots will listen to the efficacy of any treatment but that practised by their forefathers. The improvement in the numbers of deaths I am inclined to ascribe to natural causes.

14. Statement No. 2 shows that all grains have risen in price, and some kinds very considerably. The main roads throughout the country are in excellent order, and produce finds an easy exit to other Districts. The prices in neighbouring Districts, more particularly in Bellary, have risen very much I believe, and large quantities of grain being carried thither have caused the prices here to rise. Money must of course find its way into the country in return, but it is only into the hands of a favored few, and thus money cannot be said to be cheap. As a rule the agricultural classes are excessively poor. Were it otherwise, I may ask what is the reason that crime is so prevalent? It cannot be alone, because the natural formation of the country favors it, for we see in other Districts of an equally wild and rugged nature, that the statistics of crime are far below what they are here. I believe it to be sheer poverty that drives the people to commit crime; and I am satisfied that a more liberal administration of Revenue matters will effectually eradicate that which the utmost efforts of the Police can only check.

15. Statement No. 3 shews a net increase of land Revenue, to the amount of Rupees 26,726, in the Sub-Division. This increase is owing to the season having been, as I have already stated, rather more favorable to cultivation than Fusly 1273. In Voilpaul Taluq alone there is a decrease of upwards of Rupees 2,000. There has been a very scanty rain-fall in the Taluq; and Nirsagi was erroneously struck off by me. The loss by this last item does not exceed Rupees 200.

16. While on the subject of land Revenue, I may mention that I have this year stopped the practice of assessing lands with double silt when occupied without application by the ryots. The system, as a mode of correction, is a good one, but when I find the ryots are ignorant; that they are doing what is wrong, and look upon the extra assessment as a sort of Government custom, I disapprove of the system. Not only are the ryots here ignorant of the course they should pursue when they wish to take up lands, but the very Tahsildars are quite in the dark as to the Darkhas rules. Hitherto, ryots have taken up land as they pleased. The Karnam has brought the occupation to notice as he has thought proper, and the addition has been made in the Pattah. I have this year assessed these irregularly occupied lands singly under the head of extra Revenue, and refused to enter them in the Pattahs. I have impressed on the Tahsildars and Revenue Inspectors, in the presence of the villagers, the importance of as strict an adherence to the Darkhas rules as the circumstances of each case will admit, and have threatened an assessment of an entirely arbitrary nature if these directions are not attended to next year.

17. The assessment of garden lands with Tirwajasti appears to me to be wrong in principle, and I have taken off this extra cess in every case. The term garden land implies that that class is entitled to water; for a garden crop cannot exist without it. It has frequently been laid down, that the crop grown on the land has nothing to do with the Government demand. Such being the case, I fail to see the justice of the collection of water rate on land entitled to water, because a wet crop and not strictly a garden crop has been raised on the land. The argument in favor of the water cess is, that a paddy crop requires more water than a garden crop. But the rule is, that lands not entitled to water shall pay a certain cess per acre. Garden lands are entitled to water, and there is no rule that regulates the cess according to the water required by different kinds of crops.

18. Garden lands taking water from any other than their legitimate supply; for instance, garden land under a well taking water from a tank is here assessed with Tirwajasti. Considering that Tirwajasti is in this District Rupees 5 per acre, I have altered the assessment to what is here termed "Nirsarigi," treating these lands in the same manner as ordinary wet lands taking water under the same circumstances.

19. The charge of Rupees 5 per acre as a water cess is very high. Lands under annicut channels pay Rupees 4 per acre with a never failing supply. The lands here are dependent on badly fed tanks and river-channels. With such very precarious sources, the rate might safely be reduced to Rupees 3 per acre.

20. The increase in dry cultivation is this year upwards of acres 8,000, as is shown by Enclosure A in No. 3. This is owing to the enhanced prices of grain making cultivation a more profitable employment of money. The extended wet and garden cultivation; the more frequent

raising of second crops; and the larger amount of Tirwajasti collected, is due to the rain, fall being better and more general than in last year.

21. In consequence of the tanks having generally received a better supply of water, the remissions granted on wet lands have been smaller by Rupees 14,520, as compared with the remissions of Fusly 1273, as is shown in Enclosure C. The remissions belong to wet lands, and as a rule have been granted solely, owing to a short supply of water. In two cases where applications for old tanks had been made, and complied with too late to enable the applicants to cultivate their lands, a sum under 30 Rupees was remitted.

22. A further sum of Rupees 10,426 was proposed for remission, or rather land bearing that assessment was left waste. The remission was not allowed, as the failure of water was not the cause of the land being left uncultivated. I may state that matters connected with remission were carefully scrutinized as each village came before me.

23. There is a net decrease in Enclosure A. No. 4, but an increase in some items. The increase on the 1st and 2nd items is too small to be noticed. The increase in the 3rd item arises from a better supply of water being at the disposal of the Inamdars. The large decrease in the 4th item is only nominal. In the Demand Collection Account, the Demand was fixed on the collections up to the end of May and not on the Demand up to the end of the Fasly. The actual decrease is only Rupees 183, and is owing to a deduction having been made from the amount of the rents, on account of trees situated on waste lands having subsequently become the property of the ryots on their taking up the waste lands. The total large decrease on Fasly 1273 arises from the item "Tanakijaste" having this year been transferred to extra Revenue.

24. Statement No. 7 shows a moderate increase in sugar-cane and cotton cultivation, and a slight increase in indigo. The last commodity is very little cultivated in the Sub-Division, and little or no attention is paid to its cultivation. The late favorable prices that cotton fetched has led to the extension of its cultivation. The price of jaggery has affected in the same way the cultivation of cane.

25. Almost the entire decrease, small as it is, arises from the abolition of the honey rent, and from smaller collections made by the Forest Department. The decrease in the other item are too small to be noticed.

26. The increase under Ryotwar in Account No. 10 has already been explained. There is a large increase under the heading Concealed Cultivation. This arises from my having transferred this item from Land Revenue to this its correct head. The assessment of land irregularly occupied I have not entered in the Pattahs, and therefore it cannot be said to belong to Land Revenue. In the whole increase, Rupees 10,993, Rupees 8,082 is thus disposed of. A portion of the remainder, Rupees 2,911, belongs to quit-rent or past Faslies, on Inams for which Pattahs have been issued. The balance belongs to lands brought under cultivation subsequent to the settlement, to the errors of the Karnams in the cultivation accounts.

27. The decrease in Revenue fines, and the assessment on Inams restored to Village officers under suspension, requires no remark.

28. The decrease in water Taffarik is owing to the omission of its entry in this year's accounts by the Taluk authorities. There is a decrease of upwards of Rupees 6,000 in the Stamp Revenue. This may be put down to several causes, the chief of which may be said to be the Registration Act, the security offered by which prompts the people to have their bonds, &c., more regularly drawn up.

29. There is a decrease of Rupees 521 under Sundry Sources. This has been stated above as having arisen from the abolition of honey rents, and from a diminution of collections by the Forest Department.

30. There is a decrease in Incompleteness of Rupees 1,614. There is an increase in the Voilpaul Taluk owing to fresh assessments. There is a small decrease in two Taluks, and a large decrease in Kadiri from a modification of form of assessments.

32. The balance of Rupees 8,579 against the Sub-division is owing to the unavoidably late settlement of the Kalkada and Madanapulli Taluks. The reason for this delay I have given. It will be seen that the greater part of the very heavy balance at the end of the Fasly was collected by the end of August.

33. The balance against Shrotriem villages, of Rupees 906, will be collected without further delay.

34. The arrears of balance, as shown by Statement No. 13 up to the end of August 1865, is Rupees 2,087-3-11, of which I recommend as irrecoverable Rupees 176-6-11. The following are the items of this irrecoverable balance.

Fasly 1272.

	RS.	A.	P.	RS.	A.	P.
1. Waste lands erroneously entered as cultivated...	23	10	3			
2. Quit-rent of zufted Inams...	6	5	7			
				29	15	10

Fasly 1273.

3. The assessment of erroneously zufted Dasbundum Inams...	25	8	8			
4. Assessment of land granted in lieu of Kottoobodi Inam taken up by Government road...	14	4	4			
5. On account of deficiency of Inam as found by measurement...	7	7	9			
6. Assessment of Katubodi Inams erroneously entered in the accounts as Government land...	12	10	0			
7. Assessment of waste lands erroneously entered as cultivated...	10	4	0			
8. Tirwajasti erroneously assessed on a Mussalman burial ground...	2	14	8			
9. Assessment of zufted Inams subsequently enfranchised...	2	14	5			
10. Jodi of zufted Inams...	1	13	2			
11. Assessment of Government land settled by Commissioner as Katubodi Inam...	9	8	10			
12. Jodi and Quit-rent irregularly entered in accounts...	5	11	0			
13. Quit-rent twice entered in accounts...	29	1	5			
14. One-fourth remission on Dasbundum Inam irregularly entered...	0	3	3			
15. Assessment of land entered in the accounts of two neighbouring villages and to be struck off one village...	3	7	7			
16. Assessment of ruined Temple Inam subsequently enfranchised...	20	19	0			
				146	7	1
				176	6	11

35. Items 3, 4, 5 and 6 appear annually in the accounts, charges being permanently removed from the accounts, and written off may be unnecessary.

36. Under the head of "Doubtful" appears a sum of Rupees 486 belonging to the Tank diggers' Inams attached to the Kalkada Tippasawudraw tanks. These Inams were originally granted on condition that a certain amount of work should be annually performed towards keeping the tanks in good order. The source of complaint that this condition was not fulfilled, and that the Inams were subsequently enfranchised the Inams. The correspondence with the Revenue authorities of the District, 1273 inclusive, or the value of the quit-rent assessed must either be collected from Fasly 1271-72, or the value of the work still to be performed for those years must be collected on account of quit-rent for three years. But a certain amount of work has been executed, and its estimated value exceeds the demand, and I am given to understand that the Tank diggers are a poor class of men in this District, and I recommend that the quit-rent due for Faslies 1271-72 and 73, assessed on the Inams of

tered in the Demand be written off, and that no call be made on the Inamdars on account of the value of the work still unperformed. The following statement will explain the condition of these Inams more clearly.

	Quit-rent for Faslies 1271-72, and 73.		Demand.		Value of			
					work performed.		work to be done.	
Pedda Tippasawudraw...	RS. 258	A. 0	P. 0	RS. 258	A. 0	P. 0	RS. 508	A. 15
Kandukur...	684	0	0	228	0	0	769	0
Total...	942	0	0	486	0	0	1,277	15
							612	11

In the case of Kandukur, Quit-rent for one year only has been entered in the Demand.

37. The remainder under "Doubtful", Rupees 40-9-3, is to be collected by sale of immoveable property.

38. The irrecoverable Income Tax balance was recommended by the late Sub-Collector to be written off, in his letter dated 31st October 1864, No. 135; but no sanction having been received the amount still remains in the accounts.

39. No coercive process was this year employed in the collection of revenue.

40. I have examined the accounts of three Taluks thoroughly, and I regret that I have to report that they have been kept in a very loose irregular manner, so much so as to render some of them utterly useless for reference. The Madavapulli accounts were apparently kept more regularly than in the other Taluks. But I know that they were hurriedly prepared to meet my examination after the settlement, for during the settlement I could get little or nothing out of them. The Taluk Serishtadars do not seem to recognize the importance of a strict adherence to the Manual, and are quite satisfied if the accounts sent to the Huzur are not found fault with. But from the Taluk accounts not being kept, it is doubtful whether the Huzur accounts are correct, and at any rate they cannot be tested. In the same way, the village Accountants are allowed to carry on their work in a very lax manner. The Taluk Serishtadars seem to have kept no check whatever on the Village accounts. In fact the Manual accounts appear to be looked upon as mere forms to be adopted if necessary, but not otherwise. Manual supersedes anything in the shape of an order in the Taluks. The accounts of Kaderi Taluk I have not examined.

41. The following shows the state of the accounts in the Madavapulli Taluk:—

B.—No. 1. Columns 13, 14 and 15 not filled in.

No. 6. The abstract to be made by Village Karnavy on the back of Village account.

No. 13. For preparation of this account omitted.

No. 8. An additional item Shrotriems has been unnecessarily opened.

No. 18. Written only for Faslies 1273 and 1274, evidently kept this year for the first time.

No. 19. Eight villages not entered. From Column 10 no entries at all for some villages.

No. 20. Shows the Inams of Reddies and Karnams only. Karnams do not forward to the Taluk Office enclosure of No. 13, Village account. This account has been written for the first time this year, and therefore as a reference is of no value at all. The column of remarks gives no information whatever.

C.—No. 2. Not signed by Serishtadar.

SETTLEMENT REPORT OF

No. 3. The form in the Manual contains 17 columns, by order, I am told, of the Deputy Collector, the account in the Taluk shows no less than 46 headings. It is possible that the Deputy Collector has authority for this; but still it strikes me that it is burdening the accounts with a mass of unnecessary detail, and occupying the time of the Taluk Gumastahs. Enclosure A in this account is omitted.

No. 4 has no enclosure A, and, as ordered by the Deputy Collector, contain three times the number of columns prescribed by the Manual.

No. 5 in the same way contains 10 columns instead of 4.

No. 6 contains 19 headings instead of 5.

42. The manner in which the Kalkadda Taluks are kept will appear from the following:—

B.—No. 1, Columns 13 to 17 omitted. The figures are all in Telugu. This account is divided into 18 Tirkas. This is unnecessary I think, as each Taluk contains now only three divisions with an Inspector in each. There are no entries under the head of Inam. This important account is very imperfectly and irregularly kept.

No. 2.—This is not kept monthly, and was written up just before Jumabandy. Entries only appear for fourteen villages. This account is framed on letters from the villages. Entries in the Season Report are made on these letters. When no such information arrives in the Taluk offices, it is supposed that no rain has fallen, unless general inquiry shows to the contrary.

Enclosure A in No. 2, Village Statement apparently never comes from the villages.

No. 4 is made out at Jumabandy by the Hazur Gumastahs, and copied in the Taluk.

* This appears to be the practice in all the Taluqs. The Statement made out contains the same information; but the form in the Manual is not adhered to as it should be.

No. 6.—Lands taken up not entered. The same with waste charged and remitted. The abstract on the back of village Statement.

No. 13 not furnished by the Kurnams.

No. 8. Inam is made a separate column. The account is thus not strictly according to the Manual, but the irregularity is of no great importance.

No. 10 is perfectly blank. I do not think that No. 16, Village Statement, is kept at all.

No. 11 is not kept at all.

No. 18. The last entry is for Fusly 1269.

No. 19. Nothing entered under cultivation.

No. 20. No such account to be found. It is said to have been written up for Fusly 1273, but it was not to be found any where, though I asked for it.

No. 21 is not kept at all.

C No. 2 and also the Shroff's Chitta is not signed by the Serishtadar.

43. In the Raichotty Taluq the accounts are kept as follows.

B No. 1. Columns 13, 14, 15 not filled in. Signed only by Serishtadar.

No. 2 is irregularly kept, and in Telugu figures. It is not written up monthly, and the accounts from the villages do not come in properly.

No. 3 is written by a volunteer. Telugu figures are occasionally used.

Nos. 4 and 6 not kept at all.

No. 8 is kept in Telugu figures on an unsigned piece of paper. Three separate accounts are kept for indigo, cotton, and sugar.

Nos. 10, 11, and 17 are not kept at all.

No. 18 was written for Fusly 1271 irregularly. There have been no entries since that year.

Nos. 19, 20 and 21 do not exist at all.

C. Shroff's Chitta signed only by the Shroff.

Nos. 2. Shroff's copy not kept in a book.

No. 4 is kept in Telugu figures.

No. 5 shows additional information as ordered by Deputy Collector.

Nos. 6 and 7 contain extra columns.

On August 9th, I found that B No. 1 for July had not been prepared. D. No. 2 had been framed on an account furnished by the Revenue Inspector. B No. 2 for July had not been written up.

44. I need say no more on the subject of Taluk accounts as the above, from Memoranda written by myself at the time of examination, speaks for itself.

The inconvenience arising from the accounts not being properly kept is very great. The effect of the absence of B No. 20 I felt at the late Settlement. I could get no accounts regarding village servants of a later date than F. 1220 or 1233. I found the greatest difficulty in deciding claims to these offices. At the same time, the Reddies and Karnums had not reported vacancies, and had either filled up the vacancies as they thought proper, or had appropriated the Inams. Service Inams are divided and sub-divided to such an extent that two criminal cases have fallen through from my having been unable to find out who the person was to whom I could attach responsibility for the safe custody of prisoners. It was my intention to have gone into this subject of service Inams, but had been informed by you that the questions of these Inams was at present under the consideration of the Inam Commissioner, and that I need not interfere with them any further, I desisted from taking any steps regarding them. The services of a village Police are much required in this Criminal District, and until the question of Inam is settled the village Police cannot but be inefficient.

45. The Taluk Serishtadar of Madanapulli can do better than he has done, and I am confident that matters will mend in future in his Department. If they do not, I shall be obliged to recommend his removal from his post. The Serishtadar of Kalkada (now the Voilpaud Taluk) is a very old man. I have already reported that I was unwilling to press his retirement from the service, as I expected he would take his pension before long. The Raichotti Serishtadar is simply incompetent, illness I believe has had a great deal to say to his incapacity, and with the hope of his improving, I have given him six months' leave; if after that time he does not show a greater capacity for his work, I must recommend that he be reduced to a lower and less responsible post. The Tahsildar of this Taluk is a first rate man, and with his hands full of Criminal work, in addition to his ordinary revenue duties, he has done his best in keeping the account Department in order, though he has not been able to do as much as he could have wished.

46. My Serishtadar has examined the accounts of several villages, and has found irregularities of different degrees to exist every where. I can speak from my own experience, in one or two cases that have come before me in my capacity as Joint Magistrate. During an enquiry into a charge of misappropriation of public money, I found that village statement No. 10, an account of vital importance, had only been written up for three months, just sufficient to meet the Huzur Serishtadar's examination at the settlement. The consequence was that the Reddi and Karnam were forwarding as much of their collections as they thought proper. The fault of course lies with the Taluk Serishtadars and Revenue Inspectors. The Collector has issued such strict orders that the Inspectors are to live within their Divisions that I expect there will be a marked improvement in the accounts of this Fusly 1275.

47. The information I have given above will, I trust, satisfy the Board's Orders as expressed in their Proceedings, dated 15th June 1865, No. 3,239. I do not, however, understand what is meant by the "revised accounts" mentioned in the Proceedings. I imagine they are accounts belonging to the Deputy Collector's Department I could furnish any number of objectionable accounts both from Taluks and villages; but they would afford no further information than what I have already given.

48. The Huzur accounts I have also examined. D No. 3 has been altogether omitted, on the ground that No. 9 gives all the required information. I do not think it does, No. 3 shows the progress made monthly in the collections of list. No. 9 gives only collections on the total demand. No. 3 will be kept for the future. The addition of a few headings in some accounts is said to be unavoidable.

Communicated in Miscellaneous Circular No. 66.

49. A large number of accounts, in addition to those of the Manual, are prepared in the Taluqs. Some are forwarded to your office, some to my office, and some to the Deputy Collector. The Taluq Serishtadars have to supervise the village accounts, and to prepare their own accounts according to the Manuals. Besides this they have to prepare annually 33 accounts, and monthly 27 accounts. I cannot say that all these accounts are unnecessary. Those sent to the Deputy Collector I believe are necessary. But I think some of the accounts might be dispensed with without any difficulty. It is to be hoped that the new Manual of Accounts will correct this.

50. Public servants in the Sub-Division have acquired land during Fusly 1274, as follows:—

Names.	Office.	Land where situated.	Extent.	Assessment.
T. Ramasawmy	Serishtadar of Voilpaud.	Chintalavaripullin Voilpaud Taluq.	Acres. 18 0 0	RS. A. P. 2 10 0
S. Ramoodoo.....	Shroff of Madanapulli Taluq.	Nadigadda and Bassinicondah in Madanapulli Taluq.	0 14 0 2 38 14	0 3 9 11 6 0
P. Soobarow.....	2nd Goomastah of Raychottee Taluq.	Doonicottah in Kadiri Taluq.	7 0 0	2 10 0
			28 12 14	16 13 9

51. With the exception of the three Taluk Serishtadars mentioned above, and the Voilpaud Tahsildar, I have been perfectly satisfied with the conduct of the Taluk officials, as far as I can judge after so short a residence in the District. I can quite endorse the opinion entertained by Mr. Molony of the Sub-Division Serishtadar H. Kristnarow. Regarding the subordinates in my office I have no reason to complain. The work they have to perform is sometimes heavy, and they always do it well. The Head Clerk, Chengal Row, I have had to reduce to a post in the Taluk, with the least amount of responsibility attached to it, for gross misconduct. This man has been a suspicious character for a long time.

52. The delay in the submission of this Report has been quite unavoidable. I joined the District late; the time occupied in the settlement of Voilpaud and Madanapulli Taluks carried me late into the year, and I have since had to visit the Taluks for the examination of the accounts. At the same time I have had to keep up my work as Joint Magistrate, and the fact that my file already numbers 136 cases this year is some extenuation. By commencing the settlement for Fasli 1275 early I will be able to avoid a similar delay for the future.

Tirroo,
7th October 1865.

(Signed) W. T. HORSLEY,
Sub-Collector.

SETTLEMENT REPORT

OF

KURNOOL.

Submission of Annual Jummahbundy Report and Statements.

1. I have the honor to forward the Annual Jummahbundy Statements for the past Fusly 1274.

Places in which Settlement was made.

2. The Settlement of each Taluk was made within its limits, and in the large Taluks of Ramalcotta, Patticonda, and Markapore was held in two villages to meet the convenience of the Ryots.

Puttahs renewed.

3. More than seventy-five per cent. of the Puttahs were not renewed on this occasion.

State of Season and Rain-fall.

4. The Season was a favorable one for dry cultivation; the accompanying Abstract showing that rain fell regularly, though not heavily, from May to November, thus ensuring the success of most of the dry crops. The only exceptions were Cotton, Bengal Gram, and Wheat, of which the out-turn was very poor. The loss on the Cotton crop was important; but the breadth of cultivation under Wheat and Bengal Gram was insignificant.

Months.	Inches.	Tenths.
1864.		
April	...	0 $\frac{2}{8}$
May	2	4 $\frac{2}{8}$
June	3	6 $\frac{2}{8}$
July	3	8 $\frac{1}{8}$
August	6	9 $\frac{1}{8}$
September... ..	1	8 $\frac{1}{8}$
October	...	5 $\frac{2}{8}$
November... ..	2	8 $\frac{1}{8}$
December	...	...
1865.		
January	...	...
February	...	5 $\frac{1}{8}$
March... ..	...	...
Total...	22	7 $\frac{3}{8}$

SETTLEMENT REPORT OF

Water in Tanks.

5. The heavy rain in August supplied the Tanks, and both the early and late wet crops were successful.

Sanitary state of the District.

6. The Sanitary state of the District was decidedly better than in the preceding year.

Cases of Cholera and Small-pox occurred in many quarters; but there was no violent outbreak of either epidemic within the Fusly.

Prices of Grain.

7. In the accompanying Comparative Statement of Prices there would appear to be an increase in prices over the preceding Fusly, with the exception of Jonna and Cotton. The fall of price in these staples is most marked; but even in the articles which show an apparent increase of price this result is obtained only on the average for the whole year: there having been a decided fall in all prices in the latter months, simultaneous with and apparently consequent on the fall in the price of Cotton. I have entered at large on this subject in my Administration Report, and there appears little doubt that the fall in the price of Cotton has lowered that of all other produce, and the late tendency to dangerous famine rates has received a salutary check.

Comparative Statement of Prices in Fuslies 1273 and 1274:—

Description.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Per 1 Garce.	Per 1 Garce.		
Paddy, first Sort ...	236	267	31	...
Do. second do. ...	212	241	29	...
Cholum	328	297	...	31
Gumboo	313	320	7	...
Horsegram	311	336	25	...
Raggy	275	281	6	...
Arekeloo... ..	172	194	22	...
	Per Candy.	Per Candy.		
Cleaned Cotton	285	190	...	95
Indigo	915	1,188	273	...

KURNOOL.

Monthly Prices of Produce during Fusly 1274:—

Months.	RICE.		Paddy.		Jonna.	Sazsaloo.	Raggy.	Arika.	Horse Gram.	Black Gram.	Wheat.	Salt.	Cotton.	Indigo.
	First Sort.	Second Sort.	First Sort.	Second Sort.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1864.	608	542	274	252	382	376	334	240	372	465	724	380	327	827
1. July...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. August...	635	538	276	248	376	380	332	215	373	355	770	371	328	998
3. September...	537	542	269	243	342	283	306	206	347	466	715	369	311	1,096
4. October...	587	522	271	241	349	318	293	198	357	464	691	385	140	1,240
5. November...	584	533	268	243	308	324	293	203	337	463	733	384	180	1,220
6. December...	576	513	257	230	286	315	276	196	343	461	741	383	186	1,240
1865.	568	483	257	231	272	319	276	189	332	447	724	391	187	1,180
7. January...	572	510	257	240	276	317	259	186	321	423	838	347	179	1,160
8. February...	583	518	260	237	269	313	267	181	313	415	904	374	164	1,680
9. March...	531	476	301	273	247	304	264	170	301	383	863	346	83	1,220
10. April...	515	491	252	232	242	292	239	177	288	332	852	347	83	1,200
11. May...	500	486	257	222	246	295	243	162	287	363	858	349	104	1,200
12. June...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	6,876	6,154	3,199	2,892	3,565	3,836	3,372	2,323	4,076	5,037	9,413	4,426	2,272	14,261
Average...	573	513	267	241	297	320	281	194	336	420	784	369	190	1,188

SETTLEMENT REPORT OF

Changes in Tenure.

Rupees 20,498, were thrown up by the Ryots; and 39,243 acres, bearing an assessment of Rupees 36,906, were newly taken up, showing an actual increase in the holdings, of Rupees 16,408 in assessment, and 17,931 acres in extent.

Remission.

9. The particulars of waste charged and remitted appear in the same enclosure. The remission on dry waste was for land in the bed of a tank where, from the water remaining far later than usual, cultivation was impossible. The wet waste charged was chiefly on portions of numbers, and in a few cases of neglect to cultivate in proportion to the amount of water received into the tank. The wet waste occurred chiefly in the Taluk of Patticonda, where the rains were not sufficient to supply the tanks, though favourable for dry cultivation.

Particulars of Remission.

10. The particulars of remission are given in Statement 4; the Shamlat Bunder remitted was almost entirely on wet lands left waste for want of water. The wet and garden lands converted into dry were charged with the reduced dry assessment on the same account. The permanent remissions are farms of Inams not yet settled, as has been explained by me on former occasions.

Special Products.

11. The following Statement shows the cultivation of special products as compared with the preceding Fusly:—

	LAST FUSLY.		PRESENT FUSLY.		COMPARISON.			
	Extent.	Assessment.	Extent.	Assessment.	Increase.		Decrease.	
					Extent.	Assessment.	Extent.	Assessment.
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Sugar-cane...	443	5,511 14 0	426	5,224 10 0	...	...	17	287 4 0
Cotton...	2,60,167	2,50,763 12 10	2,51,323	2,37,636 12 0	...	...	8,844	13,077 0 10
Indigo...	20,541	50,214 6 7	3,800	7,942 14 9	...	...	16,441	42,271 7 10

The increase in the cultivation of Cotton in the preceding Fusly was so enormous that the slight decrease on the present Fusly was a mere fluctuation: the price of the article at the time of cultivation having been at its highest rate. It is fortunate that there was not a continuous increase in the cultivation of this crop as might have been expected. The crop was poor, and before it was picked prices had fallen so low that it could not have been remunerative. I trust that in the current Fusly the exaggerated growth of this crop will cease, and that the land will be again devoted to the production of human food, which has been subject to an artificial scarcity during the mania of late years.

Indigo.

12. The decrease in the production of Indigo is on account of the article being no longer remunerative. I have heard nothing to lead me to believe in any deterioration in its manufacture; but the price has fallen in the European market, and it will no longer pay the cultivator to produce it.

Miscellaneous Items.

13. Statement No. 9 shows the Sundry and Miscellaneous items. Those entered in the previous Fusly under the former head have been transferred in accordance with the Board's instructions to the latter, and consist of charges on Inams not finally settled by the Commission. The changes of revenue in these items do not require explanation. The privilege of working the diamond mines is sold as a yearly farm, and as the speculation is no longer remunerative the rent has fallen off to some extent. The water rate collected for the Irrigation Company on land watered by the Canal has been included amongst the "Other items" to correspond with the Treasury Accounts.

8. Enclosure B in No. 3 shows that 21,311 acres of land, bearing an assessment of

Demand, Collection, and Balance.

14. A Statement showing the Demand, Collection, and Balance on these Miscellaneous items accompanies the Report.

Increase in Revenue.

15. The Comparative Statement of all sources of Revenue shows a net increase of Rupees 22,955 over the preceding Fusly. The decrease in the Land Revenue, apparent in the Statement, is caused by the transfer of certain items to Extra Revenue, and there is in reality a slight increase in the Ryotwar, as shown in paragraph 8 of this Report. There is also a slight increase in the Forest Revenue, and a large increase of Rupees 13,029 in Stamps. The latter is accounted for by the introduction of the discount system, under which a large stock of stamps has been purchased by the vendors in advance. The facilities thus afforded to the public to procure stamps will doubtlessly enhance the revenue; but I do not anticipate that the large increase caused this year by the change of system can be maintained.

Outstanding Balance.

16. Statement 11 shows the Demand, Collection, and Balance of the whole Revenue, Current and Arrears, and shows a balance of Rupees 15,071-9-5 on the current demand one month after the close of the Fusly. Out of this sum, Rupees 7,273 is on account of unadjusted salaries of village Munsiffs in two Taluks, which are paid by deductions from their Puttahs, and will be adjusted shortly. The balance really due amounts, therefore, to Rupees 7,798-9-5, and is little more than four annas per cent. on the whole demand.

Balance in Shrotriem Villages.

17. Of the total balance of Rupees 350-7-2 on Shrotriem villages, as shown in Statement 12, Rupees 109-13-0 has been collected in July, and the remainder will be shortly realised.

Arrears.

18. Statement 13 shows the collections on account of arrears, and the amount of Rupees 1,824-4-5 recommended for remission out of the remaining balance of Rupees 2,297-7-2. These arrears do not extend for more than three years back, and were the subject of detailed inquiry at the Jummahbundy by the different Officers who conducted it, upon which the present recommendation is founded. In this District such arrears are due only by the poorest Ryots, and require more harshness to realise than the whole ordinary current Revenue.

Coercive Measures.

19. The above arrears exist principally in the Taluks of Cambum and Markapure, where alone, as will be found from the enclosure to Statement 13, coercive process has been necessary for the collection of the revenue. In both Taluks, it is chiefly the land that has been sold, and this is far less harsh than the attachment and sale of the miserable personal property of the defaulters. The land thus sold is generally valueless, and purchased for Government at a nominal price; but the effect of the process is to compel pauper landowners to give up land for which they are unable to pay, and to teach the people in these Taluks the necessity of punctuality in meeting the Government demand if they wish to retain their land.

Collections.

20. Statement 14 shows an increase of Collections, both Current and Arrears, over the preceding Fusly of Rupees 59,180 in the Land Revenue, caused chiefly by the punctual realisation of the Government demand.

Accounts.

21. The Village and Taluk Accounts were carefully scrutinised at the Jummahbundy, and the errors detected were corrected. The Carnums in the Nundial Taluk had drawn up their accounts with Telugu figures, and as this was in opposition to repeated orders, I required them to prepare duplicate accounts, at their own cost, with English figures, and these were submitted within one month.

SETTLEMENT REPORT OF KURNOOL.

Land held by Public Servants.

22. The accompanying Statement shows the extent of land held by public servants :—

Particulars.	Number of Servants.	CIRCAR PUTTAH LAND.		INAM LAND.		TOTAL	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Huzur Servants	25	475	856	969	261	1,444	2,117
Taluk do.	62	1,077	1,409	2,062	3,000	3,139	4,409
Total...	87	1,552	2,265	3,031	3,261	4,583	6,526

Head Assistant Collector.

23. Mr. Arbuthnott, who has served for many years in the District as Assistant and Head Assistant, acquiring a thorough knowledge of the people has gone Home on furlough during the Fusly under report. His place has been filled for short periods by Messrs. Brandt and Sharp, and for the brief experience I had of the former he struck me as a most intelligent public Officer.

Deputy Collectors.

24. The Deputy Collectors, D. Timmappa and A. Soodarshana Row, have given me valuable assistance, and I am much pleased with the way in which the Acting Deputy Collector Koomaraswamy Mudaliar has performed his duties while in charge of the Treasury.

Officials.

25. The Serishtadar Choudappa, and the Tahsildars Pandaty Kista Row, Jagalapooddy Venkatasoobaya, and Narahary Gopalkistama Chetty, have fully maintained the high character for efficiency which I have previously been able to give them.

(Signed) J. I. MINCHIN,
Collector.

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SETTLEMENT REPORT

OF

MADRAS.

1. I have the honor to submit my Settlement Report for Fusly 1274 with the usual Statements.

Statement No. I. Villages at which the Settlement was made.

2. The marginal statement shows the stations at which the settlement of each Taluk was made. The Collector's Division, comprising the three Taluqs of Saidapet, Trivallur, and Ponneri, was settled by myself; and the Sub-division, consisting of the Taluqs of Conjeveram, Chingleput, and Madurantakam, was settled by Mr. Cockerell, the late Acting Sub-Collector, with the exception of one village in the Chingleput Taluq, which was left unsettled by him when appointed as Acting Sea Customs Collector, and was therefore settled by myself. The Trivallur Taluq was settled in three places, viz., Trivallur, Nagalapuram and Sattivedu; Ponneri Taluq at Pulicat, a most convenient and central place; and Saidapet partly at the Kasbah town of Saidapet and partly at Trivattur. The Sub-Collector settled his Taluqs at more than one place in each Taluq, as shown in the margin. So that every Taluq was settled within its own limits and much to the convenience of the Ryots.

3. The period occupied by myself and the Sub-Collector, in the settlement of each Taluk, averaged 36 days: a somewhat longer period than usual, but necessary on account of the new mode of settlement adopted by me this year.

4. In the previous years the Tahsildars mainly conducted the settlement, and left but little to be done by the European Covenanted Officers; and the settlement being simply village by village, the waste was charged or remitted entire in each village without inquiring into individual cases. Whereas this year each individual's claims were inquired into, and reasons recorded for giving or withholding remission; this seems to have afforded satisfaction generally, though in reality the extent to which waste was charged was greater than in the previous year.

Variations in the Number and Tenure of Villages, with remarks on the number of Pattahs renewed and not renewed.

5. There has not been any material fluctuation in the number of villages held under different tenures. One village only has been added this year to those under Ryotwary. This village was acquired by a portion of the lands formerly purchased from the Zemindar of Palaveram for the Cantonment of Palaveram having been this year surveyed and assessed and brought under regular Ryotwary tenure, as the Commanding Officer of Palaveram was of opinion that there was more land there than was necessary for the Cantonment. The decrease of three villages under the head of rents for one year, and the increase of a similar number under the head of rents for more than one year, are owing to that number of villages leased out in last reason for one year only having been this year leased out to the same lessees for more than one year or until they are assessed. The number of villages held under tenures other than Ryotwary, such as Shrotriem, Inam, and Iari Muttah, remains the same as in last year.

Pattahs.

6. The aggregate number of Ryotwary Pattahs issued this year was 41,210, or 1,755 less than last year. This decrease was the result of certain changes introduced by me in the

SETTLEMENT REPORT OF

mode of giving Pattahs. I issued only one Pattah to each Ryot for all the lands he held in a village; whereas formerly the practice was to give more than one Pattah. For instance, if a Ryot had some Mirassi land, and some that he held on mortgage only, and some for which he had given Kararnamah, he would have three Pattahs issued to him one for each description of land. This anomalous practice continued up to last year, probably without the knowledge of the Collector, and in spite of the very stringent Orders to the contrary issued by the Board and Government. My attention was drawn to it quite by chance, and I of course at once issued orders for its suppression, which have been decidedly successful as evidenced by the large reduction already effected, though there are doubtless still instances of the practice. A further scrutiny at the ensuing settlement will, I hope, effect a complete abandonment of it, and result in the number of Pattahs being still more reduced.

7. The number of Pattahs renewed this year was 12,737, or 18,205 less than last year. The Pattahs unrenewed or those in which but slight alterations had to be made amounted to 28,473. The large increase in the number of unrenewed Pattahs over last year is satisfactory, and is owing to my having insisted upon each ryot bringing his old Pattah with him to the Jammabandi and making the Village officers and the cultivation Inspectors and Zillahdars responsible for his doing so. There is still room for improvement in this matter also, as no doubt many Pattahs really not needing renewal were renewed. In the cases in which no fluctuations occurred, I did not insist upon the Ryots bringing their Pattahs, as I did not think that legally their production was necessary. The number of Miscellaneous Pattahs given this year, as required by the Board's Miscellaneous Circular of the 31st August 1864, was 43,418, or about 2,208 more than the aggregate number of Ryotwary Pattahs.

Season and Sanitary Condition of the District.

8. The annexed table shows the rainfall of the year.

April 1864.....	0 0
May „	1 34
June „	0 49
July „	1 55
August „	5 83
September „	3 41
Total.....	12 62
October „	5 62
November „	10 85
December „	0 21
January 1865.....	0 0
February „	0 0
March „	0 0
Total.....	16 68
Grand Total.....	29 3,

which was less by 6 inches than the previous year. The correctness of the returns from the Taluks is, however, I am afraid very doubtful, as in some of them the rain gauges have got out of repair, and the quantity of rain entered is on estimate only.

9. The seasons were on the whole more favorable than last year, though the rain did not fall exactly when most wanted. The early rains were so scanty that the dry crops were much below the average, and 18,587 acres of land under these crops were left waste altogether. The rains in November and December were however very favorable, and nearly all the tanks, including even the largest in the District, received a full supply, a thing which had not occurred for many years past; and the supply of water was sufficient not only for the Navarai crop, which is grown in the latter half of the year from December to February, but was also enough to begin in some places the ear cultivation from May to September.

10. The sanitary condition of the District was, on the whole, quite as good as last year, Cholera, fever, dysentery, and small-pox prevailed slightly in the Presidency Town and some of the Taluqs, but the mortality was by no means great any where.

11. The agricultural stock suffered to a small extent in some of the villages in the Trivallur Talug, but not so as to cripple the resources of the ryots. A few extreme cases of losses in this way were however carefully enquired into, and redress by a remission given to the Ryots.

Prices of Grain.

12. The prices of the staple articles of food, as compared with the past Fasli, is given below.

	Fasli 1273.	Fasli 1274.
	RS.	RS.
Paddy, 1st sort...	170	180
Do. 2nd do...	155	162
Raggy...	201	218
Varagoo..	155	182
Cumboo ..	185	196
Cholum...	213	225

The average price of paddy was Rupees 171, or Rupees 93 or 119½ per cent higher than the commutation rate fixed at the survey, and eleven per cent higher than the price of last year.

Ryot's Holdings with causes for the abandonment of waste and taking up lands.

13. The holding of the Ryots at the beginning of the Fasli, amounted to acres 4,57,305, assessed at Rupees 18,05,960. The extent given up during the year was acres 12,884, assessed at Rupees 24,867, or acres 5,600 more than the extent given up in the previous year. The quantity of land newly taken up amounted to acres 24,413, bearing an assessment of Rupees 47,415, or acres 4,799, assessed at 6,920 Rupees less than those taken up in the previous year. Both the decrease in the land taken up, and the increase in the quantity relinquished, are mainly owing to the failure of the early rains, and to an apprehension on the part of the Ryots that every acre of land included in their Pattahs would be charged for whether cultivated or not, and irrespective of the state of the season without any exception. The relinquished portion, however, chiefly consisted of dry lands assessed at low rates, and therefore the actual demands were but slightly affected, the net decrease being only Rupees 330.

Actual Cultivation. Statement No. 3.

14. The extent of actual cultivation this year under the several heads of dry, wet, and garden, amounts to acres 4,16,686, assessed at Rupees 12,24,178, which is less than the actual gross cultivation of last year by acres 13,928 assessed at Rupees 6,387. The apparent disproportion between the extent and assessment, is attributable to the fact of the highly assessed and favorably situated lands, both Nunjah and Poonjah, being alone cultivated this year, and the lightly assessed lands whose unfavorable situation does not allow of their being cultivated except when the early rains fall (which was not the case this year) being left waste. Although there was thus a decrease in the total cultivation of all sorts, there was a large increase in the Nunjah cultivation, amounting to acres 4,659, assessed at Rupees 18,539. This increase is alone attributable to the above mentioned favorable fall of rain in November and December, and had it only fallen equally well earlier, the season would have been a bumper one.

15. The increase in the breadth of Nunjah cultivation is, however, very satisfactory, as being in my opinion, conclusive proof that the Ryots of this District if they have but sufficient water are as energetic as those of the neighbouring Districts, and quite as willing to bring all the land under the plough. Mr. Ellis, my predecessor, was also of the same opinion. This year there was a very remarkable instance of the truth of the above, viz., in the case of the lands under the Chembrumbakum Tank, the largest in the District. The revenue from these lands is about Rupees 50,000, and whereas in previous years, when the tank was only partially filled, an average of 8,000 Rupees yearly had to be remitted. This year there was no remission, or hardly none asked for even.

SETTLEMENT REPORT OF

16. The following table will show in one view the total holdings of the Ryots, the extent actually cultivated, including Fassal and Tirwahjasti, the amount of waste charged, and that remitted.

	Dry.		Wet.		Garden.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Total holdings of the Ryots for Fasli 1274.	1,93,194	2,66,792	2,72,772	10,49,801	2,398	11,915	4,68,864	13,28,508
Actual cultivation...	1,24,224	1,72,354	2,42,445	9,54,775	2,472	10,394	3,69,141	11,37,523
Fassaljasti...	.....	.....	.....	75,896	...	...	.....	75,896
Tirwahjasti...	.....	24,134	.....	.....	...	...	.....	24,134
Waste charged...	31,431	38,323	15,693	46,829	421	1,502	47,545	86,654
Waste remitted...	37,539	56,114	14,634	48,197	5	19	52,178	1,04,330

17. Enclosure A. to Statement No. 3 shows a decrease under the head Fassaljasti, or 2nd crop cultivation, to the extent of Rupees 6,549, and this was owing to the late rains preventing a 1st crop being raised upon the usual two-crop lands. There was an increase of Rupees 2,048, however, under the head Tirwahjasti, as the copious rains which fell in November and December admitted of a few lands generally cultivated with dry crops to be this year cultivated with wet crop.

Waste charged and remitted, with reasons.

	Rs.
Amount charged as per enclosure B. to Statement No. 3 of last year.....	39,428
Amount added to the charge as per order of Government, 16th June 1865, No. 1,341.....	22,513
Total...	61,941

18. The amount of waste charged this year is Rupees 86,654. This amount, compared with the similar charges of the previous year, including the amount finally ordered by the Government to be levied in their Proceedings of the 16th June 1865, No. 1,341, is, by Rupees 24,713, greater than last year; of this amount the Taluqs of the Collector's division are charged with Rupees 27,687, while those in the Sub-Collector's division with Rupees 59,567. The cause for leaving so much land waste was carefully scrutinised at the settlement, and only where neglect was apparent was the full assessment charged and not a portion only as in the previous years. Where there was no neglect on the part of the Ryots, and the waste was from causes beyond his control, the assessment was remitted in toto in accordance with the Board's Orders. Previous to the Jammabandi, the Sub-Collector was instructed to follow the same course; and the settlement generally seems to have given satisfaction, more particularly in my division, as I have had no petitions from the Ryots complaining of the charges there, and have had no great number of appeals from the Sub-Collector's division.

19. The extent of waste upon which full remissions were given, amounted to acres 52,178, assessed at Rupees 1,04,330; of which the remissions granted on Poonjah Podugal, or Poonjah, fallow lands, alone amounted to Rupees 55,498, or Rupees 16,584 more than the remissions granted on the same fallows in Fasli 1273. The increase is owing to the greater extent of these Poonjah lands, cultivated with Varagoo in Fasli 1273 than in 1272, having been this year left fallow to be made re-productive. When reporting upon the settlement for Fasli 1273, I stated that I was in hopes this Fasli to be able to discontinue these remissions; but as the Varagoo crop was already then half-grown, the orders issued then could not be acted upon, unless made retrospective. As this however could not have been done with any fairness, the usual remissions were granted this year also; but it was distinctly announced to the ryots at the last Jammabandi, that in no future year would they be granted. The Board having since, in paragraph 6 of their Miscellaneous Circular of the 15th June 1865, observed that those remissions should be continued at any rate till the District is re-assessed. I propose addressing them separately on the subject before the settlement of Fasli 1275 commences.

20. The extent to which remissions had to be granted, on lands submerged and rendered temporarily unfit for cultivation, amounted to Rupees 10,987, and Rupees 37,845 was remitted on Nanjah lands left waste either from want of water resulting from the means of irrigation being not sufficient for the extent of land required to be irrigated, or from disrepair of tanks or channels.

Particulars of remission. Statement No. 4.

	Rs.
Occasional.....	15,470
Special.....	14,587
Deductions for the Payment of Village Servants.	12,152
Total...	42,209

21. The remissions granted under all heads, including those on waste, as shown in paragraphs 19 and 20 of this report, amounted to Rupees 1,46,539, or Rupees 1,56,503 less than the remissions of last year; deducting from the above amount (Rupees 1,46,539), Rupees 1,04,330 (waste remissions), as stated in previous paragraphs, there remains a balance of Rupees 42,209 to be accounted for. This consists of remissions given under the several heads shown in the margin.

22. The large decrease of Rupees 1,56,504 is however attributable to the following causes:

Rupees 1,48,577.

first to the Merahs of Village servants, as per margin, having been transferred this year to Local Funds, and a separate miscellaneous Puttigh having been issued for its collection; and second, to Road Fund hitherto credited to the regular Land Revenue, and then transferred to Local Fund as a deduction from the former head, this year being entered in the Miscellaneous Pattahs and at once carried to account, under the head District Road Fund.

23. Under the head Occasional Remissions there are only a few items which call for any remark. Those under the heads "Crops flooded" and "Lands flooded," amounting respectively to Rupees 479 and 1,381, were owing to the heavy rains that fell in the latter part of the year and their consequent damages. The increase in the remissions made from the second crop charge is owing to the extensive private cultivation carried on by the Ryots from their own wells, &c., in the first half of the year, when the rains, as previously described, failed. The increase of Rupees 7,159 under the head of Remissions on Tope Cowle Lands is attributable to large tracts of land having been given away this year for firewood plantation, the assessment upon which is remitted for 20 years. The sum of Rupees 12,152, entered in Column 3 of Statement No. 4, as Merah due to village servants for the current year, is owing to the villages transferred from North and South Arcot having their Merah incorporated with the land assessment, and then regulated at so much per cent. upon the Ayen beriz, and then put down as a reduction upon the land revenue under the head of Remission.

Statement No. 5. Shavi Remissions.

24. Remissions on Shavi crops had to be given to a very small extent this year, amounting to Rupees 958 only. Subsequent to the Jammabandi a few cases of Shavi have been brought to my notice; but some of them were disallowed then and there, as there appeared no sufficient reasons for remitting, and others have been referred to the Tahsildars for further explanation and enquiry; but the total amount of such subsequent Shavi will not exceed Rupees 300.

Statement No. 6. Lands held on Progressive Cowle.

25. Lands held on Progressive Cowle up to last year amounted to acres 1,809, assessed at Rupees 3,003; acres 259 assessed at Rupees 323, have been taken up on the same terms this year, so that the entire extent of such lands now amount to acres 2,068 bearing an assessment of Rupees 3,326.

26. The remissions on such Cowles this year amounted to Rupees 663, which is less than those of last year by Rupees 590. This decrease is the result of a certain large extent of such Cowle lands having now become liable to the full Taram Assessment owing to the time of the Progressive Cowle having expired. Deducting the above said Rupees 663 from the Survey Assessment of these lands (Rupees 1,686), the remainder Rupees 1,023, is the net revenue of the year from them, and includes the Fassal and Tirwajasti upon them.

27. The following Abstract shows in one view the holdings at the beginning of the Fasli under these Cowles; the extent given up; and that taken up; and lastly the remissions.

Holdings at the beginning of the Fasli...	1,809	3,003
DEDUCT.		
Land assessed at the full Taram Assessment...	436	1,099
Lands given up and reverted to Government for want of bidders...	538	541
Balance...	835	1,363
Add lands taken up...	259	323
Total...	1,094	1,686
Cowle Remissions...	...	663
Net Beriz...	1,094	1,023

Enclosure A. to Statement No. 6.

28. The Statement below shows the extent of lands held on Muktah and permanent Cowles. This is the same as in last year. The small increase of Annas three Pice four under the head of permanent Cowle Assessment is owing to that amount left out by mistake in the previous year's calculations having been this year brought to account. The large increase of Rupees 7,159 under the head of Tope Cowle remissions is owing, as already explained, to the large extent of waste (sandy and swampy lands) taken up last year on the borders of the sea and the North and South Canals for firewood plantation.

Statement No. 7. Special Products.

29. The extent of lands cultivated with special products is shown below in a comparative form.

Fasli.	Sugar-cane.		Cotton.		Indigo.	
1273.....	86	531	132	280	7,505	19,408
1274.....	87	402	652	971	8,017	19,633

The large increase of acres 520 in cotton sufficiently proves that the Ryots of this District are not quite indifferent to the advantages of this crop. Much of this increase is doubtless due to the experiments of Europeans, East Indians, and a few of the richer Natives; but still, I think, enough has been done to show that if the price of cotton remains as it is, this District would always supply its quota of that article to the markets.

30. There is but a slight increase in the cultivation of Indigo, and it therefore calls for no special remark.

Statement, No. 9. Sundry Items, together with causes for variations.

31. The reasons for the variations under the head "Sundry items" are detailed in full in Statement, No. 9. I shall confine myself therefore to remarking only upon a few of the most important one. The decrease of Rupees 1,48,594, under the head "Sundry Items, Land Revenue" is owing to the transfer of the merrahs due to Village servants to the head Village service Fund subordinate to Local Funds. The increase of Rupees 24,726 under the head of rents for one year and rents for more than one year, is owing to the Rentals of certain unassessed Villages, which were until last year credited to the head Land Revenue, having been credited this year to the head "Sundry items." The increase of Rupees 22,513-3-6, under the head "Other items" subordinate to Miscellaneous, is owing to that amount being a moiety of the charge on waste land made by Messrs. Banbury and Hutchins, having been brought to account under this head after having been previously remitted by permission of the Board of Revenue and removed from the accounts of Fusly 1273 before its close.

Vide paragraph 22 of this Report.

Statement No. 10. Demand from all Sources of Revenue.

32. The following abstract exhibits the aggregate settlement of land and other sources of Revenue as compared with the preceding year:—

Items.	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.		RS.	
Permanently settled.....	1,06,523	5 4	1,06,523	5 4	.....		.....	
Jody on Shrotriem and Inam Villages.....	69,982	12 0	71,269	2 8	1,286		.....	
Ryotwar.....	12,87,528	7 10	12,81,999	2 4	.....		5,529	
Miscellaneous.....	1,22,295	11 1	1,96,878	2 0	74,583		.....	
Rent for one year.....	19,815	14 3	.....	.....	.....		19,816	
Rent for more than one year.....	4,982	14 7	.....	.....	.....		4,983	
Total...	16,11,129	1 1	16,56,669	12 4	75,869		30,328	
Abkarri.....	11,13,770	15 4	10,73,866	11 4	.....		39,904	
Income Tax.....	1,78,283	0 9	2,51,425	2 8	73,202		60	
Moturpha.....	108	5 3	.....	.....	.....		108	
Salt.....	20,48,266	14 3	18,57,828	3 11	1,765		1,92,204	
Stamp.....	1,71,955	0 10	1,84,963	6 9	13,908		900	
Total...	51,23,513	5 6	50,24,753	5 0	1,64,744		2,63,504	
Net Decrease...	.....	.....	.....	.....	.....		98,760	

33. The aggregate demand from all sources amounts to Rupees 50,24,753-5-0, being a net decrease of Rupees 98,760 in comparison with the Beriz of last Fusly. This decrease chiefly occurs in the salt and the Madras Abkarri as will be explained hereafter.

Land Revenue Beriz.

34. The total demand under this head is Rupees 16,56,670, or Rupees 45,541 more than the demand of the previous year. The increase is owing chiefly to the extended Nunjah cultivation which occurred at the latter end of the season as already explained,* and which being brought to account after the Jamabundy

has been entered under the head of Miscellaneous instead of Ryotwar. The increase is also somewhat due to the new system of charging the assessment on waste lands in full instead of in part only as hitherto.

* Vide 14 and 15 of this letter.

Abkarri Beris.

35. The falling off of Rupees 39,904 in the Abkarri is owing to certain large shops in Madras having been closed by order of the Police during the year, causing a loss to Government of some 10,000 Rupees, and to other shops having been resigned on account of the inability of the shop-keepers to pay the rent originally agreed upon, and by the shops having to be again rented out at a loss to Government.

Income Tax.

36. The large increase of Rupees 73,142 under the head Income Tax is owing to the demand for the entire year in the Presidency Town and its suburbs having been brought to account of this District this year; while in last year the demand of seven months only was brought to account, the tax of the Madras Town having been transferred to us only in December 1863. It is also due in some measure to the amount of certain bills issued in 1273 having been inadvertently left out in the accounts of that year and brought to account this year.

Salt Revenue.

37. The following abstract shows the Revenue of the year from the sale of salt as compared with the previous one.

Fusly 1273.		Fusly 1274.		Decrease.	
MDS.	RS.	MDS.	RS.	MDS.	RS.
16,45,760	20,47,804	14,86,999	18,55,687	1,58,761	1,92,116
Deduct Increase in the Miscellaneous item...					1,677
Net...					1,90,439

The apparent falling off of Rupees 1,90,439, is attributable to the following circumstances: Until the end of May 1864, the practice was not to enter in the accounts the value of Salt sold to wholesale merchants until it was paid up in full; whereas from June 1864, under the orders of the Board, the full value of such Salt was credited in the accounts at once from the head "Advance repayable, and the amount thus advanced adjusted when the money was actually paid. There were

* Standing Circular No. XLII, (Board No. 3,294.)

thus at the date of the Board's* Proceedings 31st May 1864, large sums due for previous months which were brought to account in last year, instead of lying over for adjustment to this year, and hence one reason for the apparent decrease in this year. Another reason is that for nine months in last year, the sales of the Chunembat Pans were brought to account in this District, while this year the whole of the Salt there manufactured has been brought to account in the South Arcot District, the Pans having been transferred to that District in the month of September 1863.

38. The quantity of Salt in store at the beginning of this Fasli was Maunds 18,61,452. If to this be added the quantity manufactured and received into store during this Fasli, the total will be 37,67,808 maunds, or 1,98,987 maunds more than last year. This increase is not so much owing to an increased manufacture as to a portion of the last year's manufacture from the Southern Pans having been received into store in the beginning of this year.

39. The Home and Inland consumption during the year amounted to maunds 12,70,240, and the quantity exported to 2,16,759, or 26,918 maunds less than the quantity shipped in the previous year. The decrease in the sales is, however, only nominal, and owing to the causes referred to in paragraph 37 of this report.

40. The falling off in the shipment of salt is owing to the demand for Salt from foreign ports having been less than last year.

41. The amount of Kudivaram paid was Rupees 1,26,537, or Rupees 6,073 more than that in the previous year; but this slight increase calls for no special remark. The cost of storage and charges of Establishment, &c., amounted to Rupees 1,63,394, or Rupees 14,040 more than last year. If the above two items are deducted from the aggregate value of salt sold during the year, the net revenue will be found to amount to Rupees 16,23,598, or Rupees 1,99,014 less than the net revenue of the past year. This decrease having been already accounted for in the previous paragraphs, no further explanation seems necessary.

42. The sale of salt at Home's Gardens has progressed considerably; but this is not so much due to any material improvement in the retail sales, as to the large demand for wholesales at the Madras Kotar for salt to send by Rail to the Western Coast and other places rendering it necessary for some time to send all retail bazaars to Home's Gardens.

43. *Stamps.*—The increase of Rupees 13,008 under the head of Stamps is doubtless owing to the Stamp Laws and penalties having been on several occasions strictly enforced.

Current Demand Collection and Balance from all Sources of Revenue.

44. Out of the aggregate demand of Rupees 50,24,753, the collections within the Fusly amounted to Rupees 46,45,272, which left a balance of Rupees 3,79,481. Of this balance, the Collection up to September last amounted to Rupees 1,97,033, leaving at the end of that month a balance of Rupees 1,82,448, or 3½ per cent. of the demand yet to be collected.

Land Revenue Collections.

45. Out of the aggregate demand of Rupees 16,56,670, under the head land Revenue, a sum of Rupees 14,43,124, or 87 per cent. of the demand, was collected within the Fasli, leaving a balance, of Rupees 2,13,546, or 13 per cent. of the demand. The collections up to September amounted to Rupees 1,26,979, which reduces the balance to Rupees 86,567, or to within 5 per cent. of the entire demand. From the above it will be seen that the collections of this year are not a very great improvement on those of last year. For this the Tahsildars are alone to blame, as they were repeatedly ordered to collect strictly according to the kists, or in default to zuff property in proportion to the balance, but have invariably failed to do so; each and every one of them has been reprimanded by me, and eventually fined for disobeying my orders, and yet I find that they have even now, including arrears of past Fuslies, large balances in their respective Taluqs without having attached property to the full extent of the balances. I therefore propose to make an example of the most negligent of them, and will write hereafter to the Board and request them to allow me to suspend him from his Tahsildarship for a period of at least 6 months in the hope that this punishment will be a warning to the other Tahsildars in the year to come, and, as I believe, there is no other way of bringing these officers to a knowledge of what is expected from them by Government.

Particulars of Balance under all Heads.

46. The particulars of balances under all heads at the close of September is shewn below.

	RS.	Per cent.
Permanently settled estates.	2,319	2½
Shrotriem.	2,804	3½
Ryotwar	35,200	2½
Miscellaneous	46,244	24½
Total Land Revenue...	86,567	5
Abkarri	20,321	0
Income Tax	75,560	0
Total...	1,82,448	

Permanently settled Estates.

47. The balance of Rupees 2,319 against permanently settled estates occurs chiefly in the Chingleput, Madurantakum, and Trivallure Taluks. That there should be any balance whatever under this head is very discreditable to the Tahsildars concerned, as the present law gives every facility for the speedy collection of balances against such estates; but I am sorry to say the Tahsildars in this District have got into such a habit of putting off attaching the property of defaults to the end of the Fasli, and even beyond it, that it is very difficult to break them of it. Not one Tahsildar has zifted property as he ought, and hence there are balances which would not have existed if the Tahsildars had done their duty.

Ryotwar.

48. The balance under the head Ryotwar amounts to Rupees 35,200, which is by Rupees 22,938 less than the balance outstanding at the close of September last year, in other words, the balance is within $2\frac{1}{2}$ per cent. of the demand, while the balance last year was within $4\frac{1}{2}$ per cent. only. The personal property of the defaulters has been fully attached and sold, and there remains now nothing but landed property to proceed against for the rest of the balances, and this property therefore also is in the course of being sold.

Shrotriam.

49. The Shrotriam balance is chiefly due upon villages held under that tenure, and enfranchised since my last report, the Title Deeds of which have not yet been distributed to the parties, owing to their not having appeared before the Tahsildars to receive them. I have now directed the Tahsildars to publish a notice to all absentees calling upon them to appear within a given time to receive their Title Deeds and to pay up their balances, and telling them that in default they will have their villages attached and resumed.

Miscellaneous, Rupees 46,244.

50. The balance under the head Miscellaneous is large, but is owing to the transfer of various sundry items to that head from Ryotwar during the year. For a greater portion of the balance, however, property has been attached and is now being sold.

51. Of this balance the Madras quit rent and ground rent balance alone amounted to Rupees 12,024 at the end of September; but the Madras Deputy Collector informs me that he has already distrained property to a great extent, and that more property is being distrained daily for the remainder of the balance.

Abkarri, Rupees 20,321.

52. A balance of Rupees 20,321 is due from this source, and the renter by whom it is owing states that he keeps it back pending the decision of the Board regarding his claim to compensation for certain shops made over to the North Arcot District.

Income Tax, Rupees 75,560.

53. Of the large balance of Rupees 75,560 under this head, Rupees 2,801 belong to Chingleput Proper, and the remainder to the Madras Town and its suburbs. The attention of the Deputy Collector of Madras has been frequently drawn to the large balance, and he has now been again requested to take early measures for its realization.

Demand Collection and Balance of Arrears from all Sources.

54. The arrears of previous Faslies amounted to Rupees 4,45,666 at the beginning of Fasli 1274. Deducting from this amount Rupees 2,41,274, being the Collections within the Fasli, and Rupees 19,354 being the amount ordered by Government to be written off the accounts in their Proceedings noted in the margin, there remained a balance of Rupees 1,84,588 at the end of Fasli 1274. The above balance has since been reduced by collections to the end of September to Rupees 1,73,578. Of the last named

amount, sanction was solicited in my last Jamabandi report for writing off the accounts a sum of Rupees 32,598-10-10 as being irrecoverable. The Government having called for further explanation on the question, it was furnished to the Board in my letter of the 20th September last, No. 292, and I trust that sanction will now soon be accorded not only for the above amount, but also for Rupees 692-3-10, being the irrecoverable portion of the Chingleput Income

23rd September 1865, No. 25.

tax arrears, and for which also sanction was applied for in my letter to the Board noted in the margin. Deducting the above named two sums from the Rupees 1,73,578-9-3, being the balance of arrears at the end of last September, the arrears to be still accounted for amount to Rupees 1,40,287-10-7. The particulars of which are given below:—

Ryotwar...	...	...	13,860
Shrotriam...	...	...	611
Miscellaneous...	...	...	47,270
Total Land Revenue...			61,741
Abkarri...	...	...	56,107
Income Tax...	...	...	22,439
			1,40,287

Ryotwar.

55. Of the ryotwar arrears, Rupees 9,381-10-11 are recoverable, for nearly the whole of which property has been attached. Rupees 4,478-9-5 are irrecoverable. This latter amount consists chiefly of sums due on disputed boundary lands and on wastes the assessment on which was erroneously brought to account at the time of Jamabandi, but remitted subsequently on sufficient grounds being shown for the land being waste. In the above amount of irrecoverable arrears are included certain percentage and other remissions annually made in the survey assessment of the villages transferred from the North and South Arcot Districts, pending a fieldwar reduction of the assessment in those villages on the principle of the general revision sanctioned for those Districts.

Shrotriam.

56. Under this head there is a sum of Rupees 497-6-8 recoverable; the remaining Rupees 114-4-2 is irrecoverable, as this amount was erroneously charged on enfranchised Inams from the year the Inam Commissioner settled the Inams, instead of from the date in which the Title Deeds were issued. The sum of Rupees 497-6-8, above referred to, is chiefly due upon enfranchised Inams, the Title Deeds of which have not as yet been distributed owing to the continued absence of the Inamdars. Orders have, however, been issued to attach the villages against which these arrears are outstanding.

Abkarri Arrears.

57. The abkarri arrears, amounting to Rupees 56,106-7-11, are due by the Chingleput renter for Fuslies 1272 and 1273, and are by Rupees 8,000 above the amount, viz., 24,000, recommended by Mr. Ellis to be allowed as yearly compensation to the renter for transferring certain shops to the North Arcot District. I have issued stringent orders therefore for the speedy collection of the said 8,000 Rupees.

Income Tax Arrears.

58. These arrears chiefly appertain to the Town of Madras, being the amount of uncollected bills issued during a few months in 1273 after the transfer of the tax to this District. I have requested the Deputy Collector of Madras to make good these arrears as soon as possible, and to report to me how far they might be reduced by getting rid of bills the payers of which are not forthcoming. I purpose making a special report regarding these arrears to the Board at an early date.

Miscellaneous Arrears.

59. Of the 47,270 Rupees due under this head, Rupees 13,699-12-3 are recoverable and are in course of collection. The recovery of Rupees 23,809-14-4 is doubtful, and Rupees 9,862-11-4 are irrecoverable. Of this last named amount, Rupees 1,446-1-2 only appertain to the Chingleput District proper, and the collection of it was suspended by myself and the Sub-Collector after the Jamabundy for good and sufficient reasons shown. The remainder, Rupees 8,416-10-2, appertains to the Madras Town, being the quit-rent and ground rent arrears due upon lands within the High Court limits. Of this amount the Deputy Collector of Madras reports that Rupees 773-10-8 is due upon bills erroneously issued twice over during the survey of 1857. Rupees 5,250-10-10 consists of arrears of more than six years' standing, and therefore legally irrecoverable, and are due upon waste lands the owners of which are not known or utterly impoverished. Rupees 1,900-4-1 are also due on account of ground rent upon lands the temporary occupants of which have either since deserted or have no property whatever, and are therefore wholly irrecoverable. Rupees 492-0-7 are due upon several bills issued subsequent to the survey under the Orders of Government for lands occupied by burial grounds, or attached to temples, or on private lands since appropriated for public purposes, but the bills for which were not cancelled as they ought to have been from time to time owing to the Municipal authorities and the Engineer Officer not having communicated the sales of the land to the quit-rent Department. All the above named sums, amounting in the aggregate to Rupees 14,455-8-11, being irrecoverable, I beg the Board will be pleased to obtain the sanction of Government for writing them off the accounts.

Madras Quit-rent.

60. The large amount of the Madras quit-rent arrears is much to be deplored; but it is entirely owing to the practice of issuing bills yearly for every bit of waste land in Madras, whether the owners be unknown, or whether they be known; but paupers are unable to pay. The issue of the bills is no advantage to Government, as the rents due upon them are really never realized, and at the end of six years the amount due for those six years being legally irrecoverable is, by permission of Government, always struck off the accounts, and therefore the issuing the bills only swells the amount of the demand unnecessarily, and necessitates a yearly explanation for its non-collection in the Jammabundi Report. To obviate this, I would recommend that the amount of these bills should never be included in the demand, but that a separate register of them, with the names of the supposed owners of the lands, and the demand against them, be kept in the Deputy Collector's Office. This register would show that the Government had not given up their rights to rent upon their lands. If a claimant should turn up, then only a bill should be issued in his name and the amount so collected should alone be entered in the accounts; this would in my opinion be the only way of effecting a reduction in the above said balance, at least as long as the present defective state of the law, as affecting the Madras quit-rents, continues. I beg the Board will therefore obtain the special sanction of Government not only to my writing off the accounts the amount of the said bills, but also to my following in future the course now suggested.

Irrecoverable Arrears recommended for remission.

61. The particulars of the irrecoverable arrears now recommended to be written off the accounts, and the several years to which they belong, are shewn in the following abstract.

Items.	Fusli 1269.	Fusli 1270.	Fusli 1271.	Fusli 1272.	Fusli 1273.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ryotwar....	92 1 7	639 5 3	553 1 1	1,660 3 2	1,533 14 4	4,478 9 5
Shrotriem...	...	...	...	57 4 3	56 15 11	114 4 2
Miscellaneous.	5,457 9 5	237 9 2	268 0 11	2,411 9 10	1,487 14 0	9,862 11 4
Total ...	5,549 11 0	876 14 5	821 2 0	4,129 1 3	3,078 12 3	14,455 8 11

MADRAS.

Coercive Process.

62. The subjoined abstract shews the number of cases in which coercive process was employed, the amount of property attached, and that sold, compared with the previous year.

Fuslies.	Number of cases in which coercive process was employed.	Value of property attached.		Value of property sold.		Total.
		Land.	Personal.	Land.	Personal.	
1273... ..	18,629	78,309	1,35,694	21,863	1,921	23,786
1274	15,015	65,200	87,846	10,058	2,826	12,884

The attachment and sales of property within the Fusly were less than last year, but since the close of the Fusly, and up to the end of September, landed property to the extent of nearly Rupees 60,000 has been attached, and orders issued for the sale of nearly the whole of it.

Gross Collection and Charges.

63. The collections from all sources this year amounted to Rupees 48,86,995-14-0, which is less than the collections of the past year by Rupees 2,47,754. The falling off chiefly occurred in the Salt and Abkarry Departments, as related in paragraphs 35 and 37 of this Report. The charges incurred under all heads amounted to Rupees 5,68,572, or Rupees 75,713 more than the charges of last year, or a little more than 11½ per cent. on the gross collections. The increase in the one is chiefly owing to a larger quantity of Colombo Arrack having been purchased for the Abkarry Department this year, and to the introduction of the higher rate of salaries to the Salt establishments, and to the larger manufacture of Salt, with its consequent expenses. Deducting the charges from the gross collections the net revenue of the year amounts to Rupees 43,18,423-10-5, or Rupees 3,23,467 less than the net revenue of last year.

The working of the Forms of Taluqs and Village Accounts.

64. The Village accounts were kept more satisfactorily and more in accordance with the Manuals than last year, and the Serishtadar examined them carefully at the Jammabundi. In forty-nine cases, however, I found it necessary to fine the Curnums, and in one instance I was obliged to suspend one, and in two dismiss them from office for negligence in keeping their accounts.

Returns of Landed Property held by Public Servants.

65. The return of landed property possessed by each servant in the Collectorate has been rendered and does not call for remark, as little or no land has been acquired by them during the year.

Conduct of Public Servants.

66. I have much pleasure in recording favorably of all the Covenanted Officers who have been in the District during the year, all of whom cordially assisted me. Mr. Cockerell was the Sub-Collector who did the Settlement of the Sub-Division, and is especially worthy of notice.

Mr. A. Smith, Mr. S. R. Locke, & V. Rungasawmy Iyengar.

67. The three Deputy Collectors named in the margin also did their share of the task well, and to my entire satisfaction. My Serishtadar, A. Kistnamah Charri, is everything that I could desire, and I would beg particularly to recommend him to the Board as worthy of promotion. He has now thoroughly mastered the whole Revenue system of this District; is laborious and painstaking, and most trustworthy.

68. Of the Tahsildars, I regret that I cannot speak at all favorably. They are generally negligent and apathetic, and are apt to put off everything to the last moment, and through their fault alone has this Report been delayed so long, as the Statements required for it had to be sent back two or three times to them for correction. The Taluq Serishtadars are with one or two exceptions still worse; during the year I have frequently had to fine heavily both the Tahsildars and their Serishtadars, and one of these latter, in the Sub-Collector's Division, I have requested the Sub-Collector to punish by suspension for three months, as he failed to send any account at all within the prescribed time, and when sent, it was so imperfect as to be useless, and had to be sent back all the way to Madurantakam for correction.

SAIDAPET,
19th October 1865.

(Signed) E. G. R. FANE,
Collector.

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(Signed) E. G. R. FANE,
Collector.

SETTLEMENT REPORT

OF

NORTH ARCOT.

1. I have the honor to submit my report on the annual settlement of this District for then past Fusly 1274, (A. D. 1864-65,) accompanied by the prescribed Statements.

Settlement of Taluks.

2. The settlement of the District was commenced on the 16th January by the Acting Sub-Collector at Kovilambundi in Wandawash Taluk, and was wound up by myself on the 24th June last at Palamaner. I was unable to complete my share of the work at an earlier date, as I only returned to the District in the middle of January, and could not start on my settlement tour until nearly a month later than usual.

3. The Taluks of Wallajah, Chendraghiri, Palamaner, and the Northern and Western parts of the Chittoor Taluk, were settled by myself; whilst the Jummahbundy of the southern portion of the latter Taluk, and of the entire Taluk of Gudlatham, was made by Mr. Price, the Acting Head Assistant Collector.

Mr. Barlow conducted the settlement of the Taluks which compose the Sub-division.

4. The settlement of each Taluk was conducted as usual within its respective limits. The arrangements under which this was effected are particularised in Statement No. 1.

5. The number of Government villages, and of those held under other tenures, remains as it stood last year. The changes in the tenure of villages enfranchised by the Inam Commissioner during the two last Fuslies will be exhibited in the Quinquennial Return No. 15, which becomes due in Fusly 1276.

6. The subjoined abstract shows the extent to which Puttahs were renewed during the year under review:—

Divisions	Taluks.	With alterations.	Without alterations.	Total.	Renewed and new Puttahs.	Grand total.
1	2	3	4	5	6	7
Principal Division.	Chittoor	9,578	10,804	20,382	8,002	28,384
	Chendragiri	1,269	1,290	2,559	6,089	8,648
	Palamaner	3,132	3,328	6,460	8,090	14,550
	Gudlatham	7,876	2,070	9,946	12,563	22,509
	Wallajah	5,031	6,199	11,230	13,883	25,113
	Total...	26,886	23,691	50,577	48,627	99,204
Sub-division.	Vellore	11,658	4,750	16,408	2,879	19,287
	Polecor	3,868	8,415	12,283	7,012	19,295
	Wandawash	10,949	9,153	20,102	4,496	24,598
	Arcot	7,946	11,394	19,340	3,147	22,487
	Total...	34,421	33,712	68,133	17,534	85,667
	Grand total...	61,307	57,403	1,18,710	66,161*	1,84,871

* See Total Column of Statement following.

SETTLEMENT REPORT OF

From this it will be seen that the number so renewed amounts to somewhat more than one-third of the whole.

Had the Puttahs for lands newly taken up for cultivation been excluded, the actual number of renewed Puttahs issued during the year would have been very much smaller than it has yet been. The following Statement will satisfy the Board, however, that there is steady progress in the right direction :—

Fusly.	Fresh Puttahs granted in the room of old ones.	Puttahs granted for lands newly taken up for cultivation.	Total.
1272... ..	68,650	12,413	81,063
1273... ..	56,844	10,473	67,317
1274... ..	42,563	23,598	*66,161

Season and Sanitary State of the District.

7. The early rains were light and very partial, but were fortunately followed by a most abundant and seasonable North-east monsoon. The only tracts of the District which did not participate in the general good fortune were the Polur, Palamaner, and part of the Chittoor and Chendraghiri Taluks, where, owing to some cause or other, probably to the natural configuration of the country, the rain-fall is generally scantier and more uncertain than elsewhere. On the whole, I found on my return to the District in January, that the prospects of the season were more hopeful than they had been at any time since I joined it. Had the season begun as well as it ended, the disheartening influences of a succession of bad years would have given way in time to have admitted of the fullest advantage being taken of its opportunities.

8. Subjoined is a Statement showing the average rain-fall for the last five years :—

Fusly.	South-west Monsoon.							North-east Monsoon.							Grand total.
	1863 April.	May.	June.	July.	August.	September.	Total.	October.	November.	December.	1864 January.	February.	March.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1270...	...	97	13	3.68	3.67	2.37	11.52	6.28	44	71	...	...	72	8.15	19.67
1271...	625	3.394	1.855	2.32	5.41	3.84	17.444	201	4.585	...	269	...	...	5.55	22.499
1272...	21	1.303	2.51	2.118	4.316	4.724	14.533	4.43	2.129	123	...	...	867	8.162	23.295
1273...	2.17	1.8	1.8	1.9	3.4	3.9	11.55	4.9	1.1	2.1	...	...	...	7.11	18.66
1274...	2	4	2.7	3.1	6.5	1.2	12.2	5.5	9.6	8	...	1	...	14.2	26.4

With all this the general health of the District was below par.

9. Cholera broke out with considerable virulence in the Taluks of Chittur, Chendraghiri, and Vellore, and 753 persons are reported to have fallen victims to the epidemic; being 116 in excess of the mortality from the same disease in the previous year.

10. Small-pox and fever prevailed to some extent, but do not appear to have been more than ordinarily fatal.

	No.
Cows.....	1,250
Bullocks.....	3,144
She Buffaloes.....	846
He do.	1,423
Sheep.....	1,015
Total...	7,683

11. The Returns received since the Administration Report was written, give a larger mortality among the farm stock than was then supposed. The disease was most active and fatal in the Taluks south of the Palar.

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rices of Grain.

12. Below are exhibited the prices of the principal agricultural products as compared

with the quotations of the preceding Fusly :—

Products.	Fusly 1274, per Garce.	Fusly 1273, per Garce.	COMPARISON.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Paddy, first sort	170	154	16	...
Do. second do.....	156	144	12	...
Jonnalu... ..	198	187	11	...
Sajjalu	178	190	...	12
Horse gram... ..	248	176	72	...
Raggy	175	167	8	...

In all, except in one, there is an upward tendency, which may be easily accounted for by the active exportation which two lines of rail keep up, and which, drawing off all the superfluities of an abundant harvest, leave the stocks for local consumption at the very minimum of the demand.

Ryots' Holdings.

13. Enclosure B. in Statement No. 3 exhibits the fluctuations in the extent of Ryots' holdings during the year.

Dry.	Relinquished.....	Acres.	Assessment.
		27,941	51,646
Wet.	Taken up.....	28,677	27,807
	Difference...	9,264	13,839
Wet.	Relinquished.....	3,563	2,2817
	Taken up.....	5,150	2,7138
Ryots' holdings in Fusly 1273...	Difference...	1,587	4,321
	Do. do. 1274...	6,65,261	18,47,421
		6,57,585	18,37,904

From this it will be seen that on the first indication of another failure of the south-west monsoon large tracts of land, wet and dry, were thrown up, and that the extent subsequently taken up under the more favorable aspects of the latter part of the season still left a loss of nearly Rupees 10,000 on the revenue.

14. There is nothing discreditable to the industry of our agricultural masses in these results. They were suffering under the depression of a series of bad years; there was little in the prospects of the year, so far as it had gone, to encourage them to hold on, for its further chances, lands which under the rule, which charges all dry waste if retained they would have had to pay for. And thus it was that all agricultural computations having been disturbed, the revenue does not show the improvement which might have been anticipated after so favorable a monsoon as the last.

15. The figures under heads "Dry taken up," and "Wet taken up," of the marginal Statement, upon which I have just been commenting, show that there was a rapid reaction when the prospects of the season did improve; and I would point to the results under the latter of these items as bearing testimony to the general pertinency of these observations.

SETTLEMENT REPORT OF

16. Thus, against a total area, wet and dry, of 41,504 acres, with an assessment of Rupees 74,463, relinquished at the outset of the season, we have in summing up final results 33,828 acres, assessed at Rupees 64,946 to set off, leaving a net decrease of 7,676 acres, worth Rupees 9,517.

Items.	Acre.	Assessment.
Ryots' holdings in the commencement of Fusly 1274	6,65,261	18,47,421
Do. relinquished during do. do.	41,504	74,463
Difference...	6,23,757	17,72,958
Land taken up during Fusly 1274... ..	33,828	64,946
Total holding in Fusly 1274...	6,57,585	18,37,904

Actual Cultivation:

17. Subjoined is a Statement comparing actual cultivation inclusive of waste charged in Fusly 1274 with the same particulars for the preceding year :—

Items.	FUSLY 1274.		FUSLY 1273.		COMPARISON.			
					Increase.		Decrease.	
1	2		3		4		5	
	Acre.	Rs.	Acre.	Rs.	Acre.	Rs.	Acre.	Rs.
Actual cultivation...	6,49,850	18,00,504	6,30,181	17,17,603	19,669	82,901	...	...
Second crop assessment ... ..	.....	46,882	.....	43,495	.....	3,387	...	...
Additional do., or Tirvajesti ... ..	.....	33,504	.....	21,271	.....	12,233	...	...
Total...	6,49,850	18,80,890	6,30,181	17,82,349	19,669	98,521	...	...

18. Each item contrasts favorably with its counterpart of the previous year. The result is due solely to the more encouraging aspects of the latter part of the season.

The net surplus revenue, Rupees 76,285, remissions deducted, is shown in Statement No. 10.

19. At this point in last year's report, Mr. Banbury, I observe, draws a comparison between the decennial growth of the revenue in this and the South Arcot District subsequent to the revision of their respective assessments.

The contrast is striking enough to arrest attention. Knowing nothing of South Arcot, I am not perhaps entitled to hazard an opinion as to the circumstances which may have contributed to this more rapid development of its revenue. But there is, I think, in those statistics of a rapidly progressive prosperity—indication that the question is principally one of the more or less favorable character of the seasons during which the two Districts are contrasted.

20. Mr. Banbury sets down the decennial average beriz of the South and North Arcot Districts, prior to the revision, at twenty-two and one-third lacs, and sixteen and half lacs respectively:

These averages after the revision of their assessments fell in each to nineteen and half lacs and thirteen and three-quarter lacs respectively. In South Arcot, the beriz rose in Fusly 1266, or two years after the reduction, to twenty-four and half lacs, or nearly two and one-quarter lacs more than its average at the old rates, and again in the very following year, it fell nearly four and half lacs.

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5.

21. In the two following years, the revenue again shot up to a startling figure, and was once more in Fusly 1270 at the standard of Fusly 1266. Since that, the progress upwards appears to have been more gradual and steady.

22. In North Arcot, on the other hand, we have none of these striking fluctuations. From our lowest point of depression, thirteen and three-quarter lacs in the year of the revision, we have very slowly and with very little intermediate variation improved our average at the old rates by just one-third of a lac.

23. Now, during the period under review, this District was suffering under an almost uninterrupted succession of unfavorable seasons.

With the exception of Fusly 1269, the year in which I joined it, when the revenue reached seventeen and one-third lacs, the highest point yet attained, there has been no year of which it can be said that one or other of the monsoons did not fail.

The year upon which I am now reporting is a pregnant instance in itself how greatly agricultural enterprise depends on the seasonableness and sufficiency of the earlier rains.

24. Unless the people have that more precious guarantee, their early water, the relinquishments will be large, and no amount of industry, called into activity by an abundant north-east monsoon, will make of the out-turn of the year a more than average one. I have been long enough in the District to say with confidence that the agricultural masses are industrious and steady, and believe, that notwithstanding the facilities of two lines of Railway, and the several measures of relief carried out under the liberal policy of recent years, a larger revenue could not have been raised in any single year without real immediate hardship and much prospective mischief.

25. If we add to these discouraging influences, the fact that some twenty-three per cent. of the irrigation works continues, owing to want of funds, in a greater or less state of inefficiency, the explanation of our more tardy growth is complete.

26. As a littoral District, South Arcot has probably vast advantages over this more inland one in coming more fully and certainly under the influence of one at least of the periodical monsoons.

Possibly too its irrigation works are of a class which can be more easily and promptly supervised than in this District, where the revenue so greatly depends on numberless small tank supplied from the surface, drainage, and which having been long neglected, owing to their insignificance singly, yet make up in their aggregate disrepair a widespread obstacle to the steady and more rapid growth of the revenue.

27. I apologise for this somewhat lengthy digression, but Mr. Banbury's comments seemed, in the interests of the District, to call for some notice.

Waste charged and remitted.

	Remitted.	Charged.
	Rs.	Rs.
Fusly 1273	1,29,818	27,497
Do. 1274	37,399	1,12,765

28. Under this item, the year's results are gratifying. The figures given in the margin represent the aggregate waste remitted and charged during the last two Fuslies. The Board will gather from this, that the remissions

for the year under review fall short of those of the year preceding it by nearly one lac.

29. A good many claims for remission under the head "Bhoganashti," consequent on the failure of the early rains, were made at the outset of the settlement; but as these were very sparingly entertained, the people were content enough to forego them and trust to their own industry to make good the shortcomings of the earlier part of the season.

30. In every case where indulgence was granted, the propriety of the claim was most fully sifted, and where any doubt existed a special inspection and report were made. From the tenor of the correspondence which passed between the other settling Officers and myself in the earlier part of our operations, I believe that every caution was exercised in dealing with those cases in which remission has been allowed by them.

SETTLEMENT REPORT OF

31. It will be seen from the following table that the largest remissions occur in the Taluks of Chittoor, Palamaner, Poloor, and Wallajah. In the case of the three first, the remarks already made in paragraph 7 will afford sufficient explanation. In Wallajah, on the other hand, the very superabundance of the element so deficient in the others created a like necessity for remission.

32. On commencing the settlement of this Taluk in January, I learned that in a good many villages valuable lands in the beds of tanks long held on Puttah were so deeply flooded that there was no reasonable hope of the water subsiding in time to admit of their being profitably cultivated. These were all specially inspected and reported, and on the information so obtained I found I could deal with the more scattered claims—the parties for the most part consenting to take their chances of the season and of an early subsidence of the floods.

85 Thirumalapuram.
131 Vedanthangal.
157 Sannathangal.
81 Chemasamudram.
3 Yeri.
4 Pullaveri.
54 Kalathur.

But in the case of the villages noted in the margin, the inundation was so extensive, and involved so large a stake, that I determined to defer their settlement for a time. This I resumed at Ranipet after the Easter holidays,

when the remissions were finally fixed with reference to the then ascertained circumstances of the lands so affected.

33. There is a large increase in the extent of waste charged as compared with the operations of the previous year, the remissions amounting to some twenty-five per cent. on the whole against an average of about eighty per cent. in the year with which it is compared.

34. As already implied in paragraph 29, I steadfastly declined to admit claims for remission on Nunjah waste, unless under circumstances beyond the control of the Ryot. Until, however, the state of things, adverted to further on in paragraphs 25 and 26, is improved, the remissions under this head would always be larger than the circumstances of the season would at first sight lead one to expect.

35. Remissions for Punjab waste were, the Board will observe, most sparingly allowed:—

Division.	Taluk.	WET.				DRY.				GARDEN.			
		Remitted.		Charged.		Remitted.		Charged.		Remitted.		Charged.	
		Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Principal Division.	Chittoor...	642	3,735	935	4,931	...	...	5,190	5,454	...	...	...	...
	Chendraghiri...	119	829	409	2,127	...	...	1,714	2,043	...	...	...	...
	Palamaner...	1,609	6,449	119	384	...	...	1,210	1,012	...	...	...	...
	Gudlatham...	214	1,259	1,219	5,618	3	6	3,187	4,254	...	...	...	...
	Wallajah...	1,652	7,501	2,807	11,625	33	17	8,953	9,766	2	5	2	6
	Total...	4,236	19,777	5,489	24,715	36	23	20,254	22,529	2	5	2	6
Sub-Division.	Vellore...	305	2,041	749	4,376	1	1	3,802	6,450	...	...	...	...
	Poloor...	2,688	13,059	420	1,954	5	7	4,278	5,159	...	...	...	...
	Wandawash...	132	761	1,702	8,778	...	...	14,260	19,697	...	...	...	...
	Arcot...	330	1,726	2,089	11,255	...	...	5,166	7,849	...	...	...	...
	Total...	3,455	17,587	4,960	26,363	6	8	27,566	39,155	...	...	...	...
	Grand Total.	7,691	37,364	10,449	51,078	42	31	47,820	61,684	2	5	2	6
	Fusly 1273...	22,256	1,12,483	1,554	7,348	12,824	17,335	15,267	20,143	...	...	3	7
	Increase...	...	...	8,895	43,730	...	...	32,553	41,541	2	5	...	...
	Decrease...	14,565	75,119	...	...	12,782	17,304	...	...	...	...	1	1

NORTH ARCOT.

Remissions.

36. Statement No. 4 gives all information respecting the remissions granted during the Fusly under review. I proceed to review seriatim the several items therein dealt with.

Lands submerged in the Beds of Tanks.

37. Under this item, Rupees 23-11-8 only were remitted, being Rupees 146 less than the amount allowed the year before.

Shari.

38. Remission to the extent of Rupees 5,515 was claimed, of which Rupees 4,678 were remitted.

Of this, Rupees 4,475 were granted by the Acting Sub-Collector in the Poloor Taluk alone. The trifling balance represents the further remissions under this item for the rest of the District. Mr. Barlow, I believe, satisfied himself that the indulgence was not greater than the exceptional circumstances of that Taluk already adverted to justified him in according.

Bhoganashti.

39. I have already in alluding to this item stated that the claims under it were for the reasons stated more numerous and pressing than I was at first quite prepared for. In the double crop lands, there was no doubt considerable loss; but eventually these claims were satisfactorily silenced for Rupees 5,784; which is Rupees 13,104 less than the remissions under this head the year before.

Stalacummi, or portion of Fields left waste.

40. Under this head we have only a trifling remission of Rupees 84 against Rupees 5,592 in Fusly 1273. This favorable result is ascribable to the favorable influences of the latter part of the season under notice.

Chickadpudi, or lands ploughed but not sown.

41. The remissions under this item (Rupees 272) are so small, as compared with those of the year preceding (Rupees 10,607), that I merely note the amount in its place.

Paira Nashti, or loss of Crop.

42. Rupees 38 were remitted in the Chittoor Taluk on some crops which had been destroyed by blight.

Cowle Remissions.

43. A sum of Rupees 36-1-8 was remitted under this head in Vellore Taluk, on account of some assessed immemorial waste granted on progressive Cowle.

This is Rupees 65-2-4 less than the remission under the same item in the preceding year.

The land on which this remission was granted is included in the tracts alluded to in paragraph 24 of the Settlement Report for Fusly 1272.

Dated, 9th September 1865, No. 171.

The Board have now my report, with the correspondence connected with this matter before them, which will enable them to pass final Orders.

Meanwhile, I have entered the assessment of these lands at the rate settled by the Sub-Collector.

Vittappal, or Seed sown but did not germinate.

44. These items do not call for remarks, as no remission of the kind was granted during the year under report.

Customary Remission.

45. The fluctuations in these items are too trivial to call for notice.

46. The permanent reduction under the head of "Teerwacummi," noticed in paragraph 36 of the last Settlement Report, is still under reference, but will be finally disposed of during the current Fusly.

47. In the case of the permanent reduction granted to one Kande Row, alluded to in paragraph 37 of the last Report, a reference was made to the Inam Commissioner, who, in his reply, states that the matter must have escaped the notice of the Inam Deputy, owing to its not having been mentioned in the Ayacut accounts of the Kalattoor village filed by the Curnum during the Inam settlement.

On further consideration, it has occurred to me that the case does not fall within the Inam rules, and I have, therefore, asked the Collector of the Madras District to furnish me with some statistics, which I hope will enable me finally to dispose of the matter.

Miscellaneous.

48. Rupees 1,12,427 were paid under this head for the remuneration of village officers. The sum is 7,054 Rupees in excess of the last disbursements on this account.

As observed in last report, a rise in the Beriz involves a corresponding increase in these emoluments.

49. The trifling increase under item 17 does not call for notice.

Extent of Land cultivated with Special Products.

50. The subjoined Statement shows the extent and assessment of land cultivated with Sugar-cane, Cotton and Indigo :—

Fusly.	Sugar-cane.		Cotton.		Indigo.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1274	5,249	46,492	4,559	9,524	9,042	20,853
1273	5,255	45,586	2,296	4,728	13,885	38,934
Increase ..	...	906	2,263	4,796	...	...
Decrease...	6	...	...	...	4,843	18,081

51. The slight variation in Sugar-Cane cultivation scarcely calls for remark. It is fully accounted for by the partial failure of the rains in the Palmaner, Chendragiri, and Chittoor Taluks, where are the largest operations in this crop.

52. The increase under cotton is probably more nominal than real, owing to the difficulties already explained in the two last reports.

53. There is a very marked fall in the cultivation of Indigo. This may in some measure be due to the failure of the earlier rains, but the principal causes no doubt are those noticed in the correspondence quoted in the margin, and until the European markets recover their tone it is not likely that there will be much perceptible improvement.

Land Revenue, Miscellaneous.

54. The particulars of these items are shown in Statement No. 9.

Villages held permanently or for a term of years.

55. The item of Rupees 100 now credited under this head has been hitherto exhibited under that of "Rents for more than one year", owing to the absence of the present head of accounts in the old forms of Miscellaneous Statement.

Quit-rent on Bungalows and Compounds.

56. The increase under this head is nominal, as such items have heretofore been included in "Ryotwary."

Revenue from Lands on the Sites and Slopes of Hills.

57. For like reasons, the increase of cultivation on hill slopes is also merely nominal.

Revenue from reverted, sequestered, and unclaimed Inams.

58. The large increase under this head is principally made up of the assessment of Inams placed under attachment in consequence of the non-attendance of the Inamdars to receive their title deeds.

Tax on Trees on unassessed Lands.

59. The decrease under heads "Rent of topes" and "Scattered fruit trees" calls for no particular remark. The new form of this account having only been introduced towards the middle of the year under report, the actual figures under each separate head have not yet been sufficiently verified to admit of their finding place in the year's accounts. In next report the new form shall be fully adopted.

Land cultivated, but not included in Jummahbundy.

60. There is a decrease of Rupees 3,157 in this item, which will always fluctuate with the vicissitude of the season.

Water Tax on Zemindary and Inam lands.

61. The Zemindary tracts contribute nothing to this source of revenue, so that this figure represents only the impost paid on Inam lands. The increase of Rupees 2,225 is due to an abundant north-east monsoon.

Water Tax on Ryotwary Lands or Paisaljasti and Tirwajasti.

62. The receipts under this head are included in Ryotwary collections in this District. To show such receipts separately, Statement No. 3 which accompanies this report, would have to be modified. From column 15 of the Statement, the Board will gather that this water rate is one of the items which compose Ryotwary Land Revenue.

Quit-rent on sundry Personal and Service Inams.

63. In these, as well as in sundry Dasa-bandam Inams, no distinction can be drawn between amounts due on Inams settled and not yet settled by the Inam Commissioner, as the Registers have not been completely furnished. The increase of Rupees 2,849 under these heads represents the amount of quit-rent imposed by the Inam Commissioner.

Kavil Kandayam.

64. This item in last year's accounts comprised likewise the assessment of Inams attached in consequence of the Inamdars failing to attend and receive their Title Deeds at the Inam settlement. This explains the present decrease.

Curnum Vartana.

65. The increase under this head is nominal. This was treated as an item of Ryotwar in the previous years.

Parabari Mera.

66. The decrease of Rupees 8,450 under this head is merely nominal. In explanation I have to observe that in most of the villages of this District, the Damashayi Inam and Mera are deducted from the Tharam assessment and disbursed to the village establishments entitled. In villages, however, which formerly belonged to Jaghires, and were subsequently confiscated and incorporated with Government tracts, as also in those villages transferred to North Arcot from the Madras District, the village servants were in the habit of receiving remuneration in kind direct from the Ryots. From Fusly 1272, this practice was discontinued, and the value of grain payable by each Ryot was, with reference to paragraph 25 of the Taluk Manual, charged in his Puttah, and the aggregate amount having been deducted from the Ryotwar Beriz of the village, was disbursed to the village servants in the proportions to which they were severally entitled. This village office asset has taken the name of "Parabari Mera." This and the ordinary Mera were included in the Statement of Remission No. 4, and were deducted with the other items of remission in it—the Parabari Mera having been credited under the then head, "Sundry Revenue items."

Miscellaneous, No. XCIV., dated 31st August 1864.

67. The Board of Revenue having, in their Circular noted in the margin, directed the transfer of Mera to Local Funds under the designation of "Village Service Fund," the amount in question was not, as before, included in Land Revenue Miscellaneous items. It having been subsequently directed that until further Orders, the old system should be reverted to, the amount which should have been brought under the head, Miscellaneous, was not so entered, because the Demand, Collection, and Balance Accounts had in the interim been closed and despatched, and its inclusion would have affected the "demand" already determined and submitted.

68. The sole alternative, therefore, was to bring the amount under Miscellaneous during the current Fusly, and leave the head "Parabari Mera" blank for Fusly 1274, in order to secure agreement between the Jumma bundy accounts and the Demand, Collection, and Balance Statement for that Fusly.

Revenue Fines.

69. There is an increase of Rupees 2,522 under this head. Of this, Rupees 1,539 is the amount of a fine imposed in 1862 upon the Curnum of Pakala for embezzlement, and which, after having been kept in deposit pending the result of his appeal, was brought to account during the year under report.

General Results of Land Revenue.

70. In the subjoined abstract are compared the year's results with those of the previous Fusly :—

Items.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
Total cultivation, including second crop and additional assessment...	17,82,369	18,80,889	98,520	...
Deduct. { Occasional remission...	92,989	10,990	...	81,999
Customary do. ...	7,556	7,751	195	...
Miscellaneous do. ...	1,07,122	1,14,179	7,057	...
Total...	2,07,668	1,32,920	...	74,747
Remainder...	15,74,701	17,47,969	1,73,268	...

Sundry Sources of Revenue.

71. These are given below in comparison with the figures of the preceding Fusly :—

Items.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
Abkarry...	2,92,155	2,92,155	...	...
Miscellaneous...	...	63	63	...
Total...	2,92,155	2,92,218	63	...
Stamps ...	93,245	93,348	5,103	...
Miscellaneous ...	2,707	2,465	...	242
Total...	95,952	1,00,813	5,103	242
Grand total...	3,88,107	3,93,031	5,166	242

Abkarry.

72. The item of Rupees 63 under Miscellaneous is the amount of license fees paid for the privilege of vending European spirituous liquors, &c., under Madras Act III. of 1864.

Stamps.

General Fiscal Results.

Abstracted they are as follows :—

Items.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
Permanently settled...	5,00,239	5,00,226	...	13
Not permanently settled.				
Quit-rent on Shrotriem, &c., villages ...	20,929	21,591	662	...
Ryotwar ...	16,71,684	17,47,969	76,285	...
Miscellaneous...	15,127	1,07,723	92,596	...
Total...	17,07,740	18,77,283	1,69,543	...
Total Land Revenue...	22,07,978	23,77,509	1,69,531	...
Forest Revenue...	2,578	5,061	2,483	...
Abkarry ...	2,92,155	2,92,155	...	...
Miscellaneous ...	...	63	63	...
Total...	2,92,155	2,92,218	63	...
Income-tax ...	38,167	34,785	...	3,382
Miscellaneous ...	27	77	50	...
Total...	38,194	34,862	50	3,382
Stamps ...	93,245	98,348	5,103	...
Miscellaneous ...	2,707	2,465	...	242
Total...	95,951	1,00,813	5,103	242
Total Land and Sundry Sources of Revenue..	26,36,856	28,10,463	1,73,607	...
Cattle Pound Fund...	4,782	5,925	1,143	...
Road Fund ...	32,774	43,278	10,504	...
Jungle Conservancy Fund ...	11,661	11,322	...	339
Total..	49,217	60,525	11,647	339
Grand Total...	26,86,073	28,70,988	1,84,915	...

Permanently settled.

73. The trifling increase under this head calls for no remark.

74. The revenues derived from all sources are exhibited in enclosure A. in Statement No. 10.

75. The decrease of Rupees 13 under this head is caused by a deduction in the Peishkush of the Poligar of Bangari in compensation for land taken up for the local road from Guditham to Chittor, authorized in the Order quoted in the margin.

Government Order, 21st June 1864, No. 1,074.

Quit-rent on Shrotriem, &c., Villages.

Ryotwary.

76. The increase of Rupees 662 represents the additional quit-rent imposed by the Inam Commissioner during the year.

77. The causes which have led to the large increase under this head have been explained elsewhere.

SETTLEMENT REPORT OF

Miscellaneous.

78. The large increase under this head is nominal, as most of the items which have contributed to the result used to find place under Ryotwary in the accounts of former years.

Forest Revenue.

79. The more extended and systematic operation of the new conservancy rules has resulted in an addition to the revenue from this source of Rupees 2,483.

Income Tax.

80. The Revenue from this impost has been steadily dwindling, and is, for the year under report, Rupees 3,382 below that of Fusly 1273. As I have just submitted my Special Report on the subject, further comments are not called for in this place.

81. The Demand, Collection, and Balance of all sources of Current Revenue are given in the subjoined Statement:—

Items.	Total demand.	Collection within the Fusly.	Remainder.	Subsequent collection up to 31st August 1865.	Remainder.	Per centage between Columns 2 and 6.
1	2	3	4	5	6	7
Permanently settled.....	5,00,226	3,59,986	1,40,240	1,38,588	1,652	...
Not permanently settled including Miscellaneous.	18,77,234	15,45,727	3,31,556	2,17,856	1,13,700	6
Forest Revenue.....	5,061	5,061	...	...	...	...
Abkarry including Miscellaneous.....	2,92,218	2,57,784	34,433	34,433	...	...
Income tax do. do...	34,862	24,489	10,372	7,802	2,590	7
Stamps do. do...	1,00,813	1,00,813	...	...	...	...
Total...	28,10,462	22,93,860	5,16,602	3,98,679	1,17,923	4½

Permanently settled.

82. The balance of Rupees 1,652, outstanding on the 31st August last, has since been collected.

Quit-rent on Shrotriem, &c., Villages.

83. Under this head, there was, on the 31st August, a balance of Rupees 1,831.

This, the Board will observe, is considerably below what the item was on the same date of the previous year, although the demand of the year under review was 663 Rupees higher. A portion of these arrears is due from some villages which had been placed under attachment before Act II of 1864 came into force.

Most urgent orders have been issued requiring the immediate recovery of all such arrears under the provisions of the Act just cited.

Ryotwar and Miscellaneous.

84. The arrears outstanding on the 31st August last, amounted to Rupees 1,11,868, being 28,517 less than the balance under these heads on the same date in the previous year, notwithstanding the demand for the year under report was Rupees 1,68,981 higher. The collections up to 31st August last under these items of account were thus very nearly two lacs more than the amount realized up to 31st August 1864.

On that date (31st August 1864) the per centage on the then balance was eight and half whereas on the 31st August of the year which I am reviewing it is six per centum.

85. The Jummahundy having been brought to a termination, a full month later than usual has in some measure interfered with the early and active enforcement of the new Revenue recovery Act; but under the urgent and repeated orders which have since been issued, the Tahsildars are giving proof that the machinery which the law provides has been set in motion, and that a large reduction may be confidently looked for in the arrears which they have severally to recover. I should observe that a portion of the balance thus outstanding against the District has to be recovered through the Civil Courts, and that a further part of it will have to be recommended in next year's report as irrecoverable.

Income Tax.

86. Every effort is being made to wind up the operations under this now defunct import, and my report now in the Board's hands will show that a pretty close adjustment of account has already been effected.

Demand, Collection, and Balance of Arrears.

87. In the subjoined abstract are shown the Demand, Collection, and Balance of arrears of revenue outstanding from Fusly 1263:—

Fuslies.	BALANCES.				Subsequent collections up to 31st August 1865.	Balance at the close of the Fusly.	Collected and remitted within the Fusly.	Arrears at the beginning of the Fusly.	Total balance.
	Recoverable.	Doubtful.	Irrecoverable.	Total balance.					
1	6	7	8	9	5	4	3	2	
1263...	6 4 7	...	...	...	...	6 4 7	...	6 4 7	...
1264...	6 6 10	...	...	...	...	6 6 10	...	6 6 10	...
1265...	6 1 3	...	...	...	...	6 1 3	...	6 1 3	...
1266...	6 6 8	...	...	...	...	11 0 3	...	11 0 3	...
1267...	19 5 4	...	...	...	...	23 7 6	...	23 7 6	...
1268...	...	...	...	...	...	...	...	...	...
1269...	551 1 9	...	...	...	...	638 3 9	...	1,531 1 8	...
1270...	1,239 12 1	...	...	...	...	1,704 10 5	...	2,456 4 9	...
1271...	3,151 6 5	...	...	...	...	4,544 1 0	...	6,566 10 8	...
1272...	9,963 14 4	...	...	...	...	13,927 12 0	...	23,256 5 0	...
1273...	14,469 13 9	...	...	...	...	22,459 13 3	...	3,49,115 15 0	...
	29,420 9 0	3,145 5 1	4,890 8 4	37,456 6 5	5,871 6 5	43,327 12 10	3,39,972 4 4	3,83,300 1 2	

Recommendation for remission of the Land Revenue Arrears. 88. I solicit sanction to write off the arrears shown in column 8, as they have been ascertained to be irrecoverable owing to various causes. The particulars will be found in the subjoined Statement :—

Items.	Fusly 1269.	Fusly 1270.	Fusly 1271.	Fusly 1272.	Fusly 1273.	Total.
	2	3	4	5	6	7
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Assessment due by ryots whose landed property was sold for arrears of the previous Fuslies, and who have no moveable property.						
Assessment due by certain others who were much reduced in circumstances.....	14 8 3	28 4 7	175 15 3	168 3 4	187 12 5	574 11 10
Do. of land forming the subject of boundary dispute, the amount having been credited to the accounts of both litigant villages.....	9 13 8	101 12 0	71 2 9	387 2 0	151 9 7	721 8 0
Assessment of lands bought in as there were no bidders.....	...	0 15 0	1 0 2	323 14 11	228 3 11	554 2 0
Do. of land forming the subject of boundary dispute, the amount having been credited to the accounts of both litigant villages.....	...	...	...	...	11 13 0	11 13 0
Jodi of relinquished Inams.....	...	...	...	...	...	...
Assessment charged on a piece of land, cultivated by the members of the Public Works Department, with pumpkins but relinquished ...	...	3 1 0	3 1 0	...	...	6 2 0
Do. of lands taken up for local roads.....	3 9 9	...	6 14 9	13 3 0	10 13 3	24 8 9
Jodi of service Inams usually remitted, the emoluments assigned being very inadequate.....	...	10 13 3	10 13 3	68 7 10	...	90 2 4
Excess assessment caused by erroneous entries by Curuums.....	...	20 1 3	13 9 3	24 7 1	8 3 8	66 5 3
Assessment of land taken up for Railways.....	...	7 4 3	4 3 3	30 4 8	17 0 7	58 12 9
Do. improperly charged on waste lands.....	...	...	...	20 1 0	13 13 2	33 14 2
Do. of waste and Shavi brought to account, but subsequently remitted.....	...	41 5 4	518 6 0	344 2 10	19 15 6	923 13 8
Jodi of resumed Inams.....	...	...	...	...	119 14 3	119 14 3
Sacrifice of assessment caused by the transfer of certain Nunjah lands to the class of Punjah.....	...	...	...	...	184 10 3	184 10 3
Bhogajasti under private wells.....	...	...	...	85 4 3	526 13 10	612 2 1
Assessment of lands of deceased and destitute ryots.....	1 6 11	7 4 5	7 4 5	4 6 10	9 13 0	30 3 7
Do. of lands of ryots who have deserted the village leaving no assets.....	27 10 2	2 15 3	9 9 3	48 15 8	3 5 4	52 7 8
Do. of land of which Putah was in dispute and subsequently cancelled.....	1 9 8	1 9 8	1 9 8	1 5 10	...	6 2 10
Payamalli.....	...	...	...	...	12 11 11	12 11 11
Assessment of land in the tank-bed brought to account but subsequently remitted.....	...	...	...	163 8 2	...	163 8 2

SETTLEMENT REPORT OF

NORTH ARCOT.

Assessment of lands rendered uncultivable from having been used as quarries for the repair of tank bunds.....	...	...	...	46 9 10	2 10 0	49 3 10
Bhogajasti under a private tank.....	...	...	...	58 8 4	...	58 8 4
Do. do. a private channel.....	...	...	...	47 1 8	...	47 1 8
Do. do. a charitable tank.....	...	...	...	1 9 1	...	1 9 1
Assessment of lands relinquished.....	...	...	...	20 4 0	5 4 0	25 8 0
Do. of lands granted for building sites.....	...	...	...	27 1 9	20 11 1	47 12 10
Loss of crop.....	...	...	...	307 2 3	...	307 2 3
Bhogajasti of Kattubadi Inams.....	...	...	...	...	1 8 9	1 8 9
Pilluvarti used to be collected from the "Mengaval" Inaudars notwithstanding the Inams had been resumed long ago.....	...	...	...	...	7 9 10	7 9 10
Assessment of land taken up for the Ponnai Aicut channel.....	...	...	...	...	5 9 3	5 9 3
Jodi to be remitted on account of lands in the Shrotriem village of Vacheri in the Wallajah Taluk taken up for the Govindavaddi (McLean) channel.....	58 10 5	225 6 0	823 9 0	2,191 12 4	1,549 14 7	4,849 4 4
Grand total...	58 10 5	225 6 0	823 9 0	2,191 12 4	1,591 2 7	4,890 8 4

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SETTLEMENT REPORT OF

89. As directed in paragraph 17 of the Board's Miscellaneous Circular, No. LXVI, dated 15th June last, a minute enquiry was made by the Sub-Collector and myself respecting the old arrears in our respective Divisions. The results will be embodied in the separate report which I am required to make respecting the nature of these arrears, and the circumstances which have hindered their earlier realisation.

Recommendation for remission of the Arrears of Land Revenue, Miscellaneous.

90. Statement No. 13 shows the particulars of arrears of Land Revenue, Miscellaneous. Sanction is solicited to write off the sum of

Rupees 357-4-6 shown in column 11. The details are given in the subjoined Statement:—

Items.	Fusly 1271.			Fusly 1272.			Fusly 1273.			Total		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Jodi of relinquished Inams	4	1	4	...	...	...	...	...	...	4	1	4
Assessment, due by an indigent ryot, of land in the tank bed cultivated with cucumbers which never reached maturity... ..	15	4	3	52	15	8	107	6	7	175	10	0
Emoluments of village servants carried to account but subsequently disbursed	...	...	...	21	9	10	...	...	...	21	9	10
Assessment of the excess in a Dasabandham Inam... ..	...	...	...	0	5	8	...	...	...	0	5	8
Excess assessment erroneously charged in the accounts	...	...	...	3	3	9	...	...	...	3	3	9
Inam quit-rent entered twice	...	...	...	18	8	0	...	...	...	18	8	0
Assessment of a piece of Poramboke land, charged in the accounts but subsequently remitted	...	...	...	61	7	0	72	6	11	133	13	11
Total...	19	5	7	158	1	11	179	12	0	357	4	6

Arrears of Income Tax.

91. The Board will gather from Statement No. 13, that the arrears under this head have been greatly reduced since last under notice. My special report on Income tax operations being now in the hands of the Board, they will be able to satisfy themselves that every effort is being made to wind up the account by an early date.

Meanwhile, claims for remission are being submitted for sanction as fast as they arise and can be verified.

Extent to which Coercive Process was employed in the collection of Revenue.

92. Enclosure A. in Statement No. 13 shows the extent to which coercive measures were employed in the collection of the revenue during the year under report. Of this I subjoin abstract:—

Divisions.	PROCESSES ISSUED.			Estimated amount of property.	PROPERTY SOLD.	
	Number of villages.	Number of Ryots.	Amount of balance.		Estimated value.	Sale proceeds.
Principal Division ...	172	418	1,952	793	301	364
Sub-division... ..	321	3,933	24,860	4,651	495	570
Total...	493	4,351	26,812	5,444	796	934

Thus although there has been some increase in the number of processes issued during the year, it will be seen that the value of the property sold was only a fourth-part of the amount so realized in the previous year.

NORTH ARCOT.

Charges.

93. Statement No. 14 exhibits the gross collection and charges of the District during the year under review.

94. The decrease of Rupees 91,793, under Land Revenue arrears, is owing to the circumstance of the third kist, due by the Zemindar of Karvetinagger for Fusly 1272, having been paid within Fusly 1273, whilst the same kist for this latter Fusly was paid within it, thus leaving no arrear of the kind to be brought forward to the account of the year upon which I am reporting. In like manner, the heavy Ryotwar arrears outstanding at the commencement of Fusly 1273 against the Taluk of Arcot were realized within that Fusly, leaving no balance to the credit of the new account.

95. The large increase under Land Revenue Current and Miscellaneous is partly attributable to increased activity in their realization, but more especially to the improvement in the revenue under those items.

96. The variations in the revenues derived from Forest Conservancy, Abkarry, Income Tax, and Stamps have already been noticed.

97. The increase under Huzur and District Establishments is mainly attributable to the augmentation of the salaries of the Collector's and Sub-Collector's Serishtadars and of the Press Establishment.

98. The increase under Tent allowance is due as well to a more numerous staff of Assistants as to disbursements under this item having been made both to myself and to Mr. Banbury during the period of my absence on sick leave, and the aggregate amount having been debited to this District.

Commission to Stamp Vendors.

99. There is an increase of Rupees 480 under this head, which is the result of the present discount system which allows an uniform rate of commission at three per centum in lieu of the old rates fluctuating between one and four per cent.

Refund of Stamp Revenue.

100. The increase under this head is necessarily fluctuating, and does not call for remark.

101. The variations under other items are too trifling to notice.

Lands acquired by Public Servants.

* Standing Circular, No. 6,343, dated 13th October 1862, Rule 9.

102. As directed in the Order of the Board noted in the margin,* I have enclosed a detailed Statement in the prescribed form of all landed property acquired by Public Servants during the year. From this it will be seen that the extent of land so acquired was Kanies 20-11-0, bearing an assessment of Rupees 128 10-7.

103. The Statement showing the Demand, Collection, and Balance of Land Revenue, Miscellaneous, called for in the Board's Circular, dated 13th August 1864, No. 88, is herewith enclosed.

Transfer of certain Nunjah lands to the class of Punjab.

104. As promised in paragraph 17 of my last Administration Report, I beg to enclose Statement showing the extent, assessment, and other particulars relating to lands transferred from Nunjah to Punjab owing to want of the means of irrigation.

This paltry sacrifice of revenue, some Rupees 2,883, is not to be weighed against the increased confidence which such a just measure of relief will inspire amongst the general tax-paying community.

Topes.

105. During my recent Jumabundy tour I took every opportunity of pointing out to the people the advantages of taking up waste for the plantation of topes, both private and communal.

In a District like this, where there is little capital, and the agriculturist looks for an immediate return for his labour and money, no very sudden and startling activity in this direction is to be looked for. The District has not yet recovered from a succession of bad harvests, and specula-

tion in planting and in the restoration of ruined tanks will, notwithstanding the liberality of the conditions attached to them, have for years to come a very slow and cautious development.

I enclose a Statement which will show what has been done during the year in the way of planting topes.

The Huzar, Taluk, and Village Accounts.

106. I have examined the Huzar accounts, and so far as my comparison went, I am satisfied that the business in the Department is conducted in a safe and methodical manner.

107. The system of account has latterly in its detail been subject to such frequent change, that I am not prepared to say, of my own knowledge, that the practice in this office keeps pace in all minutiae with the tenor of instructions.

In all its more prominent features, our Account Department appears to me to be conducted on sound principles, and with a fair degree of regularity.

108. In a Department where punctuality is so indispensable the imposition of fines becomes frequently necessary; but among the cases in which such penalties have been incurred, there are none exhibiting a laxity which should weaken confidence in the general character of its operations.

I shall, however, keep in view the instructions of the Board fulfilling them in their spirit to the best of my ability and opportunity.

109. The accounts kept in the Taluks, settled by myself, were examined and for the most part found to be in harmony with the prescribed forms.

Those which differed in outward form were in their essentials full and accurate.

In these, and in a few other cases which were open to graver objections, strict orders were issued and circulated for general information throughout the District.

On the whole the system of Taluk accounts, though not yet I fear perfect, may, with a little attention and occasional check, be brought into perfect accordance with the Manual so far as it is applicable to the District.

110. In like manner, the accounts of some villages were taken at random and examined. This examination led to the detection of several irregularities of practice on the part of the Curnums for which they were then and there punished.

With the exception of these short-comings, consisting chiefly of clerical errors and irregular entries of the cultivation of one month under that of another, the accounts on the whole appeared to be neatly and properly kept.

Remarks on the Conduct of the Subordinate Officers.

111. Of Messrs. Price and Snaith, I had occasion very recently to express my high opinion. Mr. Spedding has only lately joined, but is a willing and promising young Officer.

112. I have to record my obligations to Venkata Ratna Pillai, in charge of the Treasury. With very indifferent health, and the mangement of a Department in a transition phase, he has discharged his duties faithfully and carefully. Circumstances have combined to keep Iyulu Naidu, appointed to the Zemindary charge, longer at Head Quarters than would otherwise have been. I have every reason to believe that in him I have a painstaking and conscientious subordinate.

113. Among the Tahsildars, the Arcot man, who was from age and training unequal to the requirements of his charge, has retired, and when the Palamaner Tahsildar has been placed on the pension list, as I hope may shortly be done, this all-important grade will, on the whole, be fairly represented.

114. My Head English Clerk; Translator; and the Revenue and Magisterial Vernacular Clerks continue to merit my confidence and good opinion.

115. I beg to enclose transcript of the Sub-Collector's Report.

CHITTOOR,
3rd October 1865.

(Signed) J. D. ROBINSON,
Collector.

SUB-COLLECTORATE.

1. I have the honor to submit the report on the Revenue Settlement of the Taluks comprising the Sub-Collectorate for Fusly 1274, 1864-65. This settlement was conducted by me; it commenced on the 15th January, and was concluded on the 3rd May 1865.

Stations at which the Settlement was made.

2. The subjoined table shows the stations at which the Jummahbundy was conducted, and the number of days occupied in the settlement of each Taluk:—

Taluk.	Number of villages.	Stations where Jummahbundy was conducted.	Number of days occupied in settling the Taluk.	
Wandawash	420	Covilampundi, Wandawash.	30	16th to 26th January, 30th January to 17th February.
Polur...	226	Chetput.....	10	21st February to 1st March.
Arcot ..	*354	Arapaukam, Arcot.....	23	14th March to 5th April.
Vellore.....	*194	Wossoor.....	26	8th April to 3rd May.
	1,194		89	

* Inclusive of seven Shrotriem villages in Arcot and two in Vellore, and three uninhabited villages in Arcot and two in Vellore.

Puttahs.

3. The number of Puttahs issued in this Fusly was 85,667, or 2,050 more than those of the previous year. Of this number, 33,712 were old Puttahs; 34,421 old Puttahs altered; 12,558 new puttahs for fresh holdings; and 4,976, new Puttahs, in lieu of old ones that have become unserviceable; the renewals being thus only eighteen per cent. on those of the previous Fusly.

Season.

4. The season was favorable and there was a greater fall of rain in this Fusly than in 1273, except in Polur Taluk, where, considering the nature of the season elsewhere, the failure was most remarkable. The exact rain-fall in the Taluks as compared with that of the previous year is given in the following Statement; but I distrust the Return from Wandawash Taluk showing a decrease as compared with last year; all the tanks there were well filled, and the country was green and flourishing:—

Taluks.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
	Inches.	Inches.		
Wandawash	78	70	...	8
Polur...	64	52	...	12
Arcot...	24	56	32	...
Vellore.....	24	76	52	...
Average...	47	63	...	...

Health.

5. The sanitary condition of the Sub-division was good; cholera, however, made its appearance more or less in all the Taluks; the total number of deaths were reported at 329, being sixty-nine less than in Fusly 1273. The Vellore Taluk suffered the most, the deaths there-in being about sixty per cent. of the entire number in the Sub-division. No other epidemic occurred deserving notice.

6. The loss among cattle was considerable; and in the Wandawash, Polur, and Vellore Taluks it may be said to have been calamitous. The Ryots are indifferent as to taking preventive measures to check contagion; but a Legislative enactment, which I understand is under consideration, may possibly do much good in this direction. The chief diseases were murrain and cowpox.

Comparative Statement of the loss of cattle in Fusly 1273-74.

Taluk.	Loss in Fusly 1273.	Loss in Fusly 1274.	Increase.	Decrease.
Wandawash	218	2,970	2,752	...
Polur... ..	167	1,249	1,082	...
Arcot... ..	250	210	...	40
Vellore	183	722	539	...
	818	5,151	4,333	...

Grain.

7. The following Statement shows the current prices of the principal grains, which are higher on the whole than in the previous Fusly. This rise, in the face of a favorable season, is owing to the extensive exportation of grain to the Western Coast and Ceded Districts.

Items.	PRICE, IN RUPEES, PER GARCE.		COMPARISON.	
	Fusly 1273.		Fusly 1274.	
	Rs.	Rs.	Increase.	Decrease.
Paddy	146	195	49	...
Cholam	172	183	11	...
Cambu	187	166	...	21
Horse-gram	170	217	47	...
Ragi... ..	161	167	6	...
Varagu	97	126	29	...

Ryots' Holdings.

8. The accompanying Statement will show the extent of land resigned and taken up in Fusly 1274, giving a total decrease in the Ryots' holdings of acres 6,669, assessed at Rupees 7,560.

Items.	DRY.		WET.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
Ryots' holdings at the commencement of Fusly 1274.	2,22,525	3,37,158 1 1	1,07,953	6,47,759 11 3	3,30,478	9,84,917 12 4
Deduct lands given up ...	26,761	38,475 3 0	2,918	16,752 3 3	29,679	55,227 6 3
Remainder ...	1,95,764	2,98,682 14 1	1,05,035	6,31,007 8 0	3,00,799	9,29,690 6 1
Lands taken up.....	19,299	27,068 10 9	3,711	20,593 7 8	23,010	47,667 2 5
Total holdings.	2,15,063	3,25,751 8 10	1,08,746	6,51,605 15 8	3,23,809	9,77,357 8 6

9. The relinquishments too (dry and wet) in Fusly 1274 are greater; while a smaller extent of land was newly brought under cultivation than in the previous Fusly.

Fusly.	RELINQUISHMENT.		LANDS NEWLY TAKEN UP.	
	Extent.	Assessment.	Extent.	Assessment.
1273	18,001	37,530	38,306	67,186
1274	29,679	55,227	23,010	47,667

10. With a favorable season, and the large increase in the net collections of the Sub-division, I can only account for this falling off by supposing that the extreme eagerness the ryots have evinced of late years in taking up land is now causing a re-action.

11. The particulars of waste charged, and waste remitted, are given in the following Statement. As the season was favorable, all dry waste was strictly charged.

Fusly.	WET.				DRY.				TOTAL.			
	Remitted.		Charged.		Remitted.		Charged.		Remitted.		Charged.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
1273	9,461	52,312	699	3,628	9,421	13,235	7,975	11,849	18,882	65,637	8,674	15,477
1274	3,455	17,587	4,960	26,562	6	7	27,566	39,154	3,461	17,594	32,526	65,516

12. The total amount of remission on account of Shavi Boganashri, &c., is Rupees 5,883, being Rupees 40,809 less than the remission granted in the previous Fusly. The Shavi remission amounts to Rupees 4,634, or Rupees 27,654 less than the previous year, and the per centage of this item to the beriz of the Ryots and to assessment of Shavi lands is given below, these remissions have been granted, it will be observed, almost wholly in the Polur Taluk, where the failure of rain was most remarkable, as noticed in paragraph 4.

Taluks.	Number of villages.	Number of Ryots.	Settlement after deducting the general remission at the Jummah-bundy.	Assessment of the Shavi land.	Remission on account of Shavi.	Per centage between columns 5 and 6.	Per centage between columns 4 and 6.
1	2	3	4	5	6	7	8
			RS. A. P.	RS. A. P.	RS. A. P.		
1. Vellore... ..	6	9	572 14 0	101 2 10	98 12 4	98	17
2. Arcot	2	11	234 6 2	73 14 9	60 8 9	82	26
3. Polur... ..	112	1,257	24,962 12 1	5,286 13 6	4,474 14 7	84	17
4. Wandawash... ..	...	...	...	...	...	...	...
Total...	120	1,277	25,770 0 3	5,461 15 1	4,634 3 8	84	18

SETTLEMENT REPORT OF

Special Crops.

13. During the Fusly under report, there was a falling off in the cultivation of Sugar-cane, while there was an increase in that of Cotton and Indigo. A report on the experimental cultivation of foreign Cotton was made in my letter No. 306, dated the 22nd June last.

Fusly.	SUGAR-CANE.		COTTON.		INDIGO.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1273.						
Wet.....	580	3,835	3	15	328	1,307
Dry.....	44	93	4	24	1,718	2,697
Total...	624	3,928	7	39	2,046	4,004
1274.						
Wet.....	287½	1,886	8	37	171	876
Dry.....	11½	25	37	68	3,592	6,535
Total...	299	1,911	45	105	3,763	7,411
Increase.....	...	...	38	66	1,717	3,407
Decrease.....	325	2,017	...	...	...	...

Beriz.

14. The subjoined Abstract exhibits the Land and Miscellaneous Revenue in comparison with the preceding year, giving a net increase in the demand of Rupees 80,915.

ITEMS.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Land Revenue including Fasal and Teerwah-jasti.....	9,19,140	9,59,274	40,134	...
<i>Deduct Remissions.</i>				
Shavi, &c.....	46,585	5,847	...	40,738
Progressive Cowle and Cotton destroyed.....	107	36	...	71
	46,692	5,883	...	40,809
Remainder.....	8,72,448	9,53,391	80,943	...
<i>Add Sundry Sources</i>	25,419	22,921	...	2,498
Total.....	8,97,867	9,76,312	78,445	...
Deduct Merah and Dasabundam.....	54,812	57,815	3,033	...
Difference of Road Cess for villages transferred from South Arcot.....	1,740	1,752	3	...
Total.....	56,561	59,597	3,036	...
Remainder.....	8,41,306	9,16,715	75,409	...
<i>Add Extra Revenue</i>	4,695	10,037	5,342	...
Interest.....	619	783	164	...
Grand Total.....	8,46,620	9,27,535	80,915	...

15. The particulars of Sundry items and Extra Revenue are given below :—

Sundry Items.

Items.	Last Fusly.	Present Fusly.	Increase.	Decrease.
1	2	3	4	5
Revenue of hill tracts	1,644	2,228	584	...
Inam Jodi... ..	1,279	1,180	...	149
Village Servants' Mera... ..	2,269	2,210	...	59
Inam Bhogajasti	387	696	309	...
Caval Kandayam	645	69	...	576
Topadayen... ..	11,508	10,829	...	679
Tank fishery	3,721	844	...	2,877
Quit-rent (Inam)	3,965	3,858	...	107
Vadapuri Vartana	1	1	...	...
The emoluments of absent Inamdars	...	991	991	...
Inam quit rent held in deposit	...	63	63	...
Excess from sale proceeds of property dis- trained for arrears... ..	...	2	2	...
Total...	25,419	22,921	...	2,498

Extra Revenue and Interest Account.

Items.	Last Fusly.	Present Fusly.	Increase.	Decrease.
Cultivation after settlement	2,029	4,066	2,037	...
Pay of village servants dismissed, &c.	139	219	80	...
Commission on sale of Ryots' property	16	21	5	...
Over collection on cultivation... ..	290	170	...	120
Stoppages on account of fines... ..	866	1,205	339	...
Proceeds from the sale of trees, &c.	472	1,321	849	...
Road fund... ..	30	19	...	11
Cultivation of unclaimed Inam	35	47	12	...
Assessment of trees on waste lands	4	...	...	4
Pagoda Maniem under attachment owing to discontinuance of service	7	11	4	...
Items of revenue kept on deposit at Jummah- bundy	807	2,958	2,151	...
Total...	4,695	10,037	5,342	...
Interest...	619	783	164	...

Demand, Collection, and Balance.

16. The Demand, Collection, and Balance of all sources of Revenue for Fusly 1274 stood as follows on the 20th August :—

	Rupees.
Demand.....	12,40,982
Collections.....	11,37,143
Balance.....	1,03,839

SETTLEMENT REPORT OF

Tahs.	Whole demand at the beginning of Fusly, both current and arrears.	Collections, both current and arrears, up to 20th August.							Balance.	
		Land Revenue.	Income tax.	Stamp.	Extra Revenue.	Interest.	Road Fund.	Total.	Current.	Arrears.
1	2	3	4	5	6	7	8	9	10	11
	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.
1. Vellore	2,94,494 1 5	2,38,882 6 1	5,984 10 7	21,691 13 0	2,431 14 7	429 2 10	4,568 1 0	2,73,933 0 1	6,567 11 10	13,943 5 6
2. Arcot.	4,09,182 0 1	3,30,834 4 8	3,682 14 5	8,321 3 0	3,049 0 3	176 15 6	6,579 3 4	3,52,645 9 2	10,649 12 8	45,886 10 3
3. Wandiwash	3,50,369 5 5	3,19,365 5 4	512 15 9	2,400 11 0	5,126 12 5	64 9 7	6,151 0 4	3,33,621 6 5	3,556 3 1	13,191 11 11
4. Polur and Arni...	1,36,936 13 11	1,05,249 12 7	2,638 4 0	1,073 3 0	4,555 9 4	219 9 2	3,156 14 11	1,76,893 5 0	1,398 7 1	8,445 1 10
Total...	12,40,982 4 10	10,54,331 12 8	12,818 12 9	33,433 14 0	15,163 4 7	890 5 1	20,450 3 7	11,37,143 4 8	22,372 2 8	81,466 13 6

NORTH ARCOT.

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17. Real and personal property, to the extent shown below, was distrained and sold for arrears of revenue. It will be observed, that the amount of property actually sold is twelve per cent. only of the amount distrained.

Coercive Process.

Items.	Process issued.		Estimated value of property attached.			Property sold.					
	Num-ber of villa-ges.	Num-ber of Ryots.	Amount of arrears.	Land.	Personal property.	Total.	Land.		Personal property.		Total.
							Estimated value.	Value actually sold.	Estimated value.	Value actually sold.	
			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.
1. Vellore	148	1,010	5,273 4 2	137 5 3	223 8 0	420 13 3	33 4 0	36 9 7	29 10 3	41 7 0	67 14 3
2. Arcot.	50	215	3,584 10 10	1,082 6 2	407 0 0	2,089 6 2	...	...	228 4 0	265 10 0	265 10 0
3. Polur.	91	2,596	14,608 10 5	491 2 0	567 12 7	1,058 14 7	141 8 0	118 13 3	...	...	141 8 0
4. Wandiwash.	32	112	1,393 10 2	65 7 6	1,017 5 5	1,082 12 11	...	...	58 7 6	107 12 9	58 7 6
Total...	321	3,933	24,860 3 7	2,376 4 11	2,275 10 0	4,651 14 11	179 12 0	155 6 10	316 5 9	414 13 9	496 1 9

SETTLEMENT REPORT OF NORTH ARCOT.

Jungle Conservancy.

18. The forests of Arasampett and Thellay in the Vellore Taluk, and all the forests in the Polur Taluk, have been put under the Imperial Conservancy. The collections from the Local Conservancy for the remaining jungles in the Vellore Taluk is given below. In Arcot and Wandawash Taluks there are no jungles of sufficient importance even for local Conservancy.

RS. A. P.

Collections from the Vellore Jungles from July to December 1864 under the Local Conservancy, before the transfer of the Arasampett and Thellay forests to Imperial Conservancy 1,719 1 0

Do. under the Local Conservancy from January to June after the transfer of the above forests to the Imperial Conservancy 966 3 0
2,685 4 0

Local Roads.

19. The supervision of the Local Road Fund, Road Repairs, &c., in the Sub-division

having lately been delegated by you to the Sub-Collector, this subject will form a separate item in the next Jummahbundy Report.

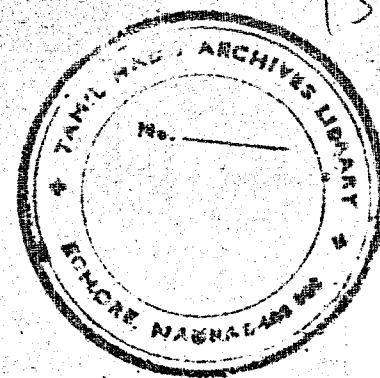
20. In making village appointments every effort was made to consolidate the village Establishment as much as possible by reducing the number of registered Moniagars, and to carry out the principle laid down in Board's Proceedings, No. 2,905, dated 2nd June 1865, regarding the village Munsiff and Headman being always a Mirasi Moniadar. The "work by turn," of "Maravattum" system, among the Curnums, prevalent for many years in the Sub-division, has been discouraged as much as possible by a careful registration to the office in every village, and by orders issued to the Tahsildars to take work from the registered Curnums only.

21. The Huzur and Taluk Establishments generally have done their best, and given me satisfaction. Chittambala Mudali, my Serishtadar, having been promoted to a Tahsildarship in the Bellary District, his place has been recently filled by Ramasawmy Mudali, the Deputy Registrar of the Government Office, Madras; from what little I have seen of the latter, he appears an excellent public servant and will be most useful. By the retirement of Sunjivi Row, the late Arcot Tahsildar, who was quite past hard work, I was enabled to transfer Gavasager Row, the Tahsildar of Wandawash, of whom I have a high opinion, to that Taluk, where a hard working energetic officer is much needed. Pillai Muttu Pillai, the Acting Tahsildar of Vellore, deserve especial notice also; he has given me great satisfaction by his industry and hard work.

(Signed) R. W. BARLOW,
Acting Sub-Collector.

VELLORE,

9th September 1865.



SETTLEMENT REPORT

OF

SOUTH ARCOT.

1. I have the honor to submit the usual Report on the Settlement of the District for the past Fasly 1274, accompanied by the Annual Statements as per annexed list. As I joined the District after the settlement, I can record nothing from personal knowledge. Last year I did the Madras Jummahbundy, and wrote the North Arcot Report; this year I did the Tinnevely settlement, and write the South Arcot Report.

I. Villages at which the Settlement was made.

2. In the Statement No. 1 the Officers by whom, and the places at which, the settlement was made are exhibited. Three Taluks were settled at Kusbah stations, four in other stations, and one Taluk was settled both in the Kusbah and at another station. The task commenced on 6th February, and was completed on 12th May 1865.

II. Variations in the Number and Tenures of Villages, with remarks in the number of Puttahs that may not have been renewed.

3. The total number of villages, and the variations in the number and tenures of villages, are detailed in the following abstract Memorandum as compared with the preceding year:—

No.	Description of villages.	No. of vil- lages in Fusly 1273.	No. of vil- lages in Fusly 1274.	Increase.	Decrease.
1	Ryotwar villages	2,980	2,987	...	3
2	Shrotriem do.	63	63	...	...
3	Surva Inam do.	7	7	...	...
4	Moturpha do.	11	11	...	...
5	Mootah do.	17	17	...	...
6	Armar do.	2	5	3	...
	Total...	3,090	3,090	3	3

SETTLEMENT REPORT OF

4. The decrease under the head "Ryotwar" is owing to the transfer of the three villages to the head of "Amanie" in Fusly 1274.

5. The total number of Pattahs issued this year amounts to 2,70,068; those not renewed were 1,80,789; the number renewed was 72,538. This is a larger number of fresh issues than during last settlement; but the causes were destruction of these documents by unavoidable circumstances, and the issue of fresh leases to those persons hitherto without cultivation, and who have newly taken up waste lands during the past Fusly. In addition to the above, the number of Miscellaneous Pattahs issued, as per Miscellaneous Circular, dated 31st August 1864, No. 5,631, Board No. XCIV, amounted to 16,741; thus the aggregate number of all issues is 2,70,068.

III. Season and Sanitary State of the District, and a Brief Account of the Benefits of Vaccination, and the Extent of its Operations.

6. The season, as already described in the Revenue Administration Report, submitted by the Collector, Mr. Roade, for 1864-65, was not on the whole a favorable one for agricultural

operations. The following Memorandum shows the average rain-fall from April 1864 to March 1865, as per monthly Registers sent to the Board. It will be observed, that the total quantity of rain for the whole year under report amounted to twenty-five inches, in round numbers, or seventeen below Fusly 1273:—

Months.	Rain-fall in 1863-64 as entered in the re- vised Statement sent to the Board in 1864.		Rain-fall in 1864-65.	
	Inches.	Tenths.	Inches.	Tenths.
April	4	...	...	4 ¹ / ₆
May	1	¹ / ₂	1	2 ¹ / ₆
June... ..	2	6	1	2 ¹ / ₆
July... ..	3	3	1	6 ¹ / ₆
August	5	3	3	1 ¹ / ₆
September	4	2	1	3 ¹ / ₆
Total for the first half-year.	20	4 ¹ / ₂	8	9 ¹ / ₂
October	6	7	7	6 ¹ / ₆
November... ..	5	5	6	1 ¹ / ₆
December	10	...	2	1 ¹ / ₆
January	...	...	...	1 ¹ / ₆
February	...	...	...	...
March	...	...	...	...
	22	12	16	5 ¹ / ₆
	42	6 ¹ / ₂	25	1 ¹ / ₆
		Decrease...	17	6

SOUTH ARCOT.

7. During July the want of seasonable showers of rain was very much felt throughout the District, thus injuriously affecting the culture and maturity of the dry crops. In August there was a tolerable fall of rain throughout the District, this came most opportunely for the standing crops, and during this month Cumboo, Natcheny, and Gingelly oil seed were harvested. The Shumbah cultivation was also carried on. In September, however, the rains fell off, and Varagoo and other dry grains, as well as wet cultivation in certain localities, began to droop and wither, the tanks moreover could not answer the demands made upon them. In the following month, there was a most unprecedented downpour, and the inundation that took place in consequence have, with all their attendant circumstances, been fully narrated by the Collector. I will not, therefore, dilate thereon, it suffices to say that public works were injured, tanks breached, road, bridges, and tunnels damaged, and many tracts of cultivation seriously impaired by the sand which had deeply accumulated upon the crops during these unusual freshes. In November and December prospects brightened, and those tanks which had stood the unusual strain upon them afforded a copious supply. Some anxiety regarding the dry grains was felt at the end of December, but this was partly dispelled by a seasonable, although somewhat scanty, downpour in January. During the latter months of the year, the season was only moderately favorable, and the yield of both dry and wet crops was, owing to the variable nature of the rain-fall, neither so full nor so heavy as usual.

Vaccination.

8. The annexed abstract shows the vaccine operations of the District during the year under report as compared with those of the preceding. Successful and unsuccessful cases are separately shown:—

Fuslies.	Successful.	Unsuccessful.	Total.
1273	8,146	646	8,792
1274	7,742	782	8,524

There is, I regret to see, a decrease in the number of persons benefited. This must mainly be attributed to the apathy and culpable neglect of the vaccinators. Doctors Doyle and Busted made vaccination tours, and found how negligent these employees really were. Two vaccinators were sentenced to imprisonment for sending in false returns, others were warned and fined. Now, however, that the whole Department has been re-organized, we may hope for better results.

9. The sanitary state of the District was better than last year; but still the usual scourges, cholera and small-pox, prevailed in certain localities exacting their wonted victims. Cattle suffered from murrain, but not to any great extent. A disease called "Posturkay" also appeared slightly, it is a kind of fit which speedily kills those animals attacked.

IV. Prices of Grain.

10. The average prices of the principal staple grains both wet and dry are exhibited in the following table. On comparing them with the averages obtained in Fusly 1273, the former will be found to rule considerably higher, owing mainly to a slight yield in the harvest, and to exports to

localities where a remunerative price was obtainable; besides these causes the decreasing value of money tends to affect inversely the value of agricultural products:—

Grains.	Fusly 1273, price per Garce.	Fusly 1274, price per Garce.	Increase.	Decrease.
1. White Paddy	151	172	21	...
2. Coarse do.	141	157	16	...
3. Cholum	143	178	35	...
4. Cumber	149	174	25	...
5. Horse-grain	161	247	86	...
6. Raggy	147	171	24	...
7. Varagoo	96	128	32	...

V. Ryots' Holdings—Vide enclosure B. in No. 3.

11. At the commencement of the year, the area in the Ryots' Holdings, including waste remitted, amounted to acres 11,22,794, bearing an assessment of Rupees 30,63,316. From this, acres 1,28,418, assessed at Rupees 2,65,233, were given up; while on the other hand, acres 1,02,879, bearing an assessment of Rupees 2,04,043, were taken up on Durkhast. Thus the gross breadth held by Puttah was, including subsequent remissions, acres 10,97,255, assessed at Rupees 30,02,126 exclusive of second crop assessment and water rate. The decrease in the extent of land occupied amounts to acres 25,539,* assessed at Rupees 61,190, when compared with the total holdings of the previous year. Full option is granted either for relinquishment, or for taking up new holdings, so that this decrease must be regarded as owing to some kind of panic or apprehension of an unfavorable season on the part of those relinquishing.

	Acres.	Assessment.
*1273... ..	11,22,794	30,63,316
1274... ..	10,97,255	30,02,126
Decrease...	25,539	61,190

12. The account in the margin shows that in comparison with the past season there was, during the present year, a decrease of acres 27,895, assessed at Rupees 72,115 in the Puttah area, and exclusive of waste remitted; this arises of course from the concessions under the head of "Bunger" being more indulgently and favorably granted than during the preceding settlement, the causes of this will be narrated in due course.

	Acres.	Assessment.
1273	11,19,094	30,45,608
1274	10,91,199	29,73,493
Decrease...	27,895	72,115

13. The Abstract table subjoined gives the actual operations as regards Ryots' holdings during the year under review in Ryotwar villages as already explained:—

Items.	Extent.	Assessment.
	Acres.	Rs.
Holdings of the previous year... ..	11,22,794	30,63,316
Deduct lands given up	1,28,418	2,65,233
Remainder	9,94,376	27,98,083
Add lands taken up... ..	1,02,879	2,04,043
Total holdings... ..	10,97,255	30,02,126
Waste remitted... ..	6,056	28,633
Remainder	10,91,199	29,73,493
Particulars of the above.		
Actual cultivation	10,18,078	28,19,186
Waste charged	73,121	1,54,307

14. The next Statement shows in detail the comparison of "Lands given up" and "Those taken up" during the past year.

	Dry.		Wet.		Garden.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.		Acres.		Acres.		Acres.	
Relinquishments.	1,16,044	1,91,853	9,338	47,567	89	477	1,25,471	2,39,897
	593	1,091	180	899	10	45	783	1,945
	...	...	1,548	7,976	...	...	1,548	7,976
	...	...	...	12,927	...	...	...	12,927
	565	1,947	90	231	11	60	666	2,238
	...	250	...	...	...	...	...	250
Total...	1,17,202	1,95,141	11,106	69,510	110	582	1,28,418	2,65,233
Additions.	68,801	1,18,810	4,342	22,892	174	987	73,977	1,42,719
	24,780	40,442	3,145	16,700	29	162	27,954	57,804
	1,548	4,020	...	...	...	...	1,548	4,020
Total...	95,189	1,63,302	7,487	39,592	203	1,149	1,02,879	2,04,043
								61,190

Details for bonafide relinquishments and additions.

Relinquishments.

Land resigned by the Ryots in fixed periods... ..
Lands taken up for roads, &c... ..
Deduction made in the Nunjah holding, consequent on the permanent transfer of Manawary lands watered by Pootah as well as unirrigated Manawary lands to the modified dry rates of the District, as per Orders of Government, 25th October 1864 No. 1,967, communicated with the Board's Proceeding, dated 27th October 1864, No. 7,096.
Difference of Teerwah between old and revised rates, consequent on the introduction of the revised Nunjah rates of the District to the irrigated Manawary lands, as per Orders of Government quoted above
Deduction made in the holdings, consequent on the transfer of three villages from Ryotwar to Amany this year
Kadit, or grains in ear, such as Cumber, Raggy, Varagoo, Cholum Tenay, &c., which pay a higher tax according to Teerwah Dittum of Jaghiredars had been cultivated in Nunjah lands in 1273 in the villages composing the resumed Jaghire of Suncarapooram; while in Fusly 1274, Koli, or grains in pod, such as Thovari Oolundoo Gram, and Dholi, which pay a low assessment have been cultivated on the same Poonjah fields. Hence the difference in the Teerwah.

Additions.

Lands taken up on Durkhast
Lands which were relinquished were brought under cultivation
Add to the head Dry, the Manawary Nunjah lands which were deducted from the Nunjah holding

SETTLEMENT REPORT OF

	Acres.	Assessment.
Total holdings	10,97,255	3,02,126
Cultivation	10,18,078	28,19,186
Waste	79,177	1,82,940
Per centage	7	6

16. I now proceed to offer my observations on each item of cultivation.

Unirrigated Land.		Acres.	Assessment.
1273		8,42,647	15,16,816
1274		8,20,503	14,84,701
Decrease	22,164	32,115	
Decrease caused, consequent on the transfer of three villages from Ryotwar to Amanic	563	1,947	
Remission granted on Punjab holding waste in excess of last year.	151	276	
	23,712	87,735	
Deduct.			
* Increase gained by the transfer of Nunjah Manawary to the head Dry	1,518	5,620	
Net decrease...	22,164	32,115	

18. The Talukwar particular subjoined show that the decrease was largest in Calakoorchy and Tindevanum where the rains were less favorable and apprehensions more generally felt than elsewhere:—

		DECREASE.		INCREASE.	
		Acres.	Assessment.	Acres.	Assessment.
1. Tindevanum		10,578	15,928	...	...
2. Trinamalay		1,425	2,193	...	...
3. Villapuram		1,569	2,557	...	...
4. Cuddalore		2,402	3,071	...	...
5. Yellavanasur		49	...	...	331
6. Kalakurchy		5,900	10,930	...	...
7. Virdachellum		288	...	...	393
8. Chellumbrum		...	...	107	940
		22,271	33,779	107	1,664
Net ...		22,164	32,115		

19. The slight increase in Chellumbrum Taluk is owing to the transfer of Nunjah Manawary lands to the head "Dry." In Yellavanasore and Virdachellum it is attributable to lowly assessed lands having been taken up and the highly assessed relinquished.

Irrigated Land.		Acres.	Assessment.
1273		2,72,635	15,08,000
1274		2,66,811	14,67,493
Decrease	58,24	40,567	
Decrease in cultivation	1,981	8,783	
Decrease owing to the transfer of three villages from Ryotwar to Amanic	90	231	
Larger amount of remissions granted on Nunjah holding waste than the previous year	2,205	10,650	
Decrease caused from the transfer of Manawary land to the head Dry	1,543	7,976	
Difference of Teervah owing to the introduction of revised rates of Teervah to the irrigated Manawary lands	...	12,927	
Total decrease	5,824	40,567	

15. A comparison of waste and holdings shows that seven per cent. on the extent, and six per cent. on the assessment of lands retained in the puttahs remained uncultivated. The marginal figures represent the particulars.

17. There appears a decrease of Rupees 32,115 or acres 22,164 under this head when the results of this are compared with those of the previous year exclusive of the item of "waste remitted." But on the total holdings including increase* gained, the comparison shows a decrease of 37,735 on acres 23,712. We must, however, deduct from this the nominal increase gained by transfer of Manawary Nunjah to the head of "Dry" which gives the net decrease acres 22,164 assessed at Rupees 32,115 as above shown.

20. The total extent and assessment of wet lands held on Puttah is marginally shown. The total breadth is acres 2,66,811, bearing an assessment of Rupees 14,67,493; but showing a decrease of acres 5,824, or Rupees 40,567, below the past Fusly 1273. The items which compose this decrease of Rupees 40,567 are noted in the margin, whence it will be seen that the decrease in the extent actually cultivated is only acres 1,981, assessed at Rupees 8,783. The Talukwar particulars are given in the following Abstract:—

SOUTH ARCOT.

		DECREASE.		INCREASE.	
		Acres.	Assessment.	Acres.	Assessment.
1. Tindevanum		890	4,335	...	...
2. Trinamalay		...	...	916	4,356
3. Villapuram		617	4,563	...	...
4. Cuddalore		2,611	16,663	...	...
5. Yellavanasore		302	1,889	...	...
6. Kalakurchy		...	...	106	541
7. Virdachellum		346	2,051	...	...
8. Chellumbrum		2,080	15,963	...	...
		6,846	45,464	1,022	4,887
Net decrease ...		...	5,824	40,567	...

21. Amongst the eight Taluks, Trinamalay and Kullacoorchy alone show an increase, this is due to the necessity for remissions being less than in the other Divisions, owing to a more favorable monsoon in those localities.

22. Of the total extent of irrigated land in this District, 1,25,800 acres, assessed at Rupees 7,67,888, which depend on irrigation or permanent sources are particularized in the following Abstract:—

Sources of Irrigation.	Extent.	Assessment.
1. Lower Anicut Coleroon	70,776	4,08,627
2. Vellar do.	16,394	96,284
3. Pooneaur	26,547	1,72,409
4. Guddelum	5,538	48,005
5. Ragavien channel	5,641	36,765
6. Vicravandy Anicut	994	5,793
Total ...	1,25,800	7,67,888

23. The actual increase under this head is acres 104, assessed at Rupees 628, of which if the decrease Rupees 60, or acres 11, owing to the transfer of three villages from Ryotwar to the Amanic is deducted, the net increase will be Rupees 568, or acres 93, this is owing to greater attention being paid to well cultivation. Year by year, the Ryots are extending this species of agriculture, and thus to a certain extent rendering themselves independent of the vicissitudes of the season.

Fasalharce, or Second Crop Assessment.		Acres.	Assessment.
1273		3,792	20,731
1274		3,665	21,269
Increase ...		93	568

24. There is an increase of 602 Rupees in this item of revenue when compared with the realization of this cess last year. I may note that Rupees 1,208 were derived from the raising of Raggy, and subsequently Paddy on the double and doubtful double crop land in the Trinamalay and Kalacoorchy Taluks in excess of last year; but from this must be deducted the decrease* in second crop cultivation in Chellumbrum and late Manargudy Taluks below last year, owing to the diminution of the freshes in Coleroon during the latter part of the cultivating season, this leaves the net increase at Rupees 602 as stated above.

25. I may say one word about the double crop assessment in South Arcot. In the Hooloo Taluks the system is different from that followed in other Districts, the cess is levied only when a second crop is raised on registered double or doubtful registered two-crop lands, or when a

* Rupees 606.

Ryot cultivates a second time on single crop land, wilfully neglecting his registered double crop, he is then charged as a penalty the assessment that he would have paid had he tilled his registered land a second time. A Ryot with none of this latter item in his Puttah could consequently raise three crops on payment of single crop Teerwahs if he could manage to get water enough. In Chellumbrum and Manargoody the course is similar to that ruling in other Districts. During the past year, Rupees 30,039 were realized on the registered and doubtful two-crop lands, as "Ain Fassaljasty," and Rupees 5,630 upon single crop cultivated to the prejudice of of double crop as above shewn. In the Southern Taluks Rupees 6,313 were realized under this head.

Teerwahjasty, or extra water rate.	
1273...	1,15,568
1274...	1,16,695
Increase ...	1,127

26. The extra water rate levied on dry land converted into wet, and garden and dry crops raised on dry land by means of water from Government sources of irrigation amounted this year to Rupees 1,16,695, exhibiting an increase of Rupees 1,127 over the preceding year. There was in this item an increase of Rupees 3,082 in dry lands converted by Cirkar water into wet and garden; but on the other hand, there was a decrease of Rupees 1,955, owing to the Ryots in Kalakoorchy not having made use of the Government supply as they did last year for their dry cultivation; this gives a net increase of Rupees 1,127.

VI. Actual Cultivation.	
Acres.	Assessment.
1273...	10,44,452 28,80,116
1274...	10,18,078 28,19,186
Decrease ...	26,374 60,930

27. The actual cultivation of the year amounts to acres 10,18,078, bearing an assessment of Rupees 28,19,186, exhibiting a decrease of acres 26,374, assessed at Rupees 60,930 below the previous year. Having afforded my explanations as regards the decrease under the respective heads of Dry, Wet and Garden Lands further explanation under this head seems uncalled for.

Waste charged and remitted with reasons.

28. The particulars of waste remitted and charged are exhibited in the subjoined statement, and the same details are given Talukwar in Enclosure C in No. 3.

Items.	Total waste.		Remission granted on entire fields as exhibited in Enclosure B. in No. 3.		Net waste charged.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
Dry...	62,865	1,06,909	198	352	62,667	1,06,557
Wet ...	16,118	74,968	5,858	28,281	10,260	46,687
Garden ...	194	1,063	.....	.....	194	1,063
	79,177	1,82,940	6,056	28,633	73,121	1,54,307
Amount of remission granted on Nunjah Shavy, and on dry and wet lands injured by inundations as shown in Column 3 of Statement No. 4 ...				30,912		
				59,545		
Kusser remission...				4,123		
				63,667		

29. I will now proceed to explain the rules under which Collector Mr. Reade was guided to grant remissions for Nunjah and Punjab holding waste, Nunjah Shavy, as well as for dry and wet lands inundated.

30. Prior to the settlement, the Collector drew up a set of rules and communicated them for the guidance of his European Subordinate Officers in respect to the grant of remissions in consequence of damages and losses sustained by the agricultural classes in the Taluks of Cuddalore,

Villapuram, Yellavanasor, and Chellumbrum, arising from breaches of tanks and other unforeseen causes connected with the already mentioned floods and inundations which occurred in October last, also in consequence of the extra labor and expense many Ryots had to undergo, owing to the losses caused by this unusual season.

31. Before entertaining claims for remission, the Collector, as well as the Subordinate European Officers, held inquiries to ascertain whether the losses were *bona fide*, and when doubts arose, Inspectors were deputed. When the claim seemed valid and tenable, the following course was adopted:—

(I.) Full remission was granted on dry and wet lands destroyed by inundations from the bursting of tanks.

(II.) Full remission was granted on Nunjah Putcut Bungee and Nunjah Shavy lands, consequent on the loss of the supply from breaches in the reservoir, or accumulation of drift upon the fields from the same cause.

(III.) Remission, at fifty per cent., was allowed on Punjab Putcut Bungee and Nunjah Shavy lands when their failure arose *bona fide* from want of water, and from no the neglect on part of the Ryots. To obtain this concession, however, the individual loss must have exceeded twenty-five per cent. of the total Puttah Beriz of the Ryot. The Board may perhaps take exception to the grant of the per centage remission; but these Orders were doubtless issued after due consideration of the special and attendant circumstances; the Ryots were moreover used to the system, and were perfectly satisfied with the amount of concession they obtained agreeably to the scale established.

32. The amount thus remitted on the above items is Rupees 59,545. Besides this, Kusser, or additional water rate on lands upon which the crops eventually perished for want of water as well as on lands swamped by an over supply was remitted in full, this amounts to Rupees 4,123; thus the total remissions aggregate Rupees 63,667; considering the nature of the year, and the contentment afforded to the Ryots, this result seems certainly satisfactory. The amount charged on account of waste is Rupees 1,54,307, of which Rupees 1,06,557 was on dry. There was nothing so unfavorable regarding the position of the dry lands as to render necessary any alteration of the oft-enunciated principle that all Poenjah lands in the Puttah are to be paid for. Rupees 46,687 were charged against wet lands left uncultivated consequent on the negligence of the Ryots, and Rupees 1,063 were charged on garden lands for the same reason.

VIII. Particulars of Remission—Statement No. 4.

33. The Abstract Statement appended below shows the amount of remissions granted in the year under review in comparison with those allowed in the year preceding. The particulars are shown in Statement No. 4. The whole sum remitted this year under three heads, "Occasional," "Fixed," and Deduction for the payment of village servants, was Rupees 3,07,727, which shows in the aggregate a decrease of Rupees 10,264 below last year:—

Items.	Fusly 1273	Fusly 1274.	Increase.	Decrease.
1. Occasional ...	25,762	35,172	9,410	...
2. Fixed ...	74,951	61,356	...	13,595
3. Deduction for the payment of Village Servants ...	2,17,278	2,11,199	...	6,079
Total...	3,17,991	3,07,727	9,410	19,674
Net decrease 10,264				

SETTLEMENT REPORT OF

Occasional.

34. In the first item there is an increase of Rupees 9,410 over last year. I have already explained the causes that necessitated these measures of relief, and the items were as follows:—

	Rupees.
Shavy... ..	10,898
Kusser... ..	4,122
Inundations... ..	20,652
Total...	35,172

Fixed.

35. The sum remitted under this head is Rupees 61,356, exhibiting a decrease of Rupees 13,595. This has arisen partly in consequence of the usual remissions at twenty-five and ten per cent. hitherto granted on Manawary* Nunjah lands having been disallowed this year, and partly to the decrease in the item of Road Fund owing to the decrease in the cultivation.

* Order of Government, 25th October 1864, No. 1,967, in Board's Proceedings, 27th October 1864, No. 7,096.

(III.) Deduction for the payment of Village Servants.

36. Under this head, Rupees 2,11,199 have been deducted this year, resulting in a decrease of Rupees 6,079. This is partly owing to the diminution of the beriz, and partly to the discontinuance of a fixed deduction hitherto made from the Kistbundy beriz for the maintenance of a Lungerkhana, or Chuttrum at Trippapalur, as per Orders of Government, 11th August 1861, No. 1,447, communicated in Board's Proceedings, 19th August 1864, No. 5,357.

IX, Sundry Items.	
1273... ..	36,828
1274... ..	...
Decrease...	36,828

37. This decrease is owing to the following new arrangements (1). All items of receipts hitherto credited under "Ryotwar Sundry Items" have been transferred to Land Revenue Miscellaneous, as per Board's Miscellaneous Circular No. XCIV, dated 31st August 1864, and (secondly) the revenue derived from fisheries which has hitherto been credited to the head "Sundry Items" has been transferred to "District Road Fund" "Subordinate to Local Fund," as per Standing Circular, No. LVII, dated 4th August 1864.

38. I beg to state that although the Board have directed in their Miscellaneous Circular, No. XCIV, dated 31st August 1864, to credit to "Sundry Items" the Merah or fees payable to village servants. Yet, as no instructions have been received in regard to the collections of those fees with the land assessment, no realizations have been made, and consequently no entries appear under this head.

Amanie.	
A cres.	Assessment.
1273... ..	1,323
1274... ..	4,673
Increase...	3,350

39. Under this head there is an extent of acres 1,311, assessed at Rupees 4,673, exhibiting an increase of acres 883, bearing an assessment of Rupees 3,350 over and above the last Fusly 1273. This enhancement is owing chiefly to the transfer of three villages from Ryotwar to Amanie in Fusly 1274. The revenue derived from this item has been included in Fusly 1274, with the "Land Revenue Miscellaneous" as notified in paragraph 5 of the Board's Miscellaneous Circular, No. XCIV, dated 31st August 1864. A separate Return showing the particulars of the number of these villages, and the demand settled against them accompanies this Report.

SOUTH ARCOT.

X. Extent cultivated with Special Products.

40. In the subjoined Statement the extent and assessment of land cultivated with sugar-cane, cotton and indigo are exhibited:—

Products.	FUSLY 1273.		FUSLY 1274.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Sugar-cane ...	1,705	10,484	1,629	10,110	.....	.....	76	374
Cotton... ..	49,480	1,09,924	48,105	1,09,153	.....	.....	1,375	771
Indigo... ..	51,572	1,02,818	52,236	1,07,207	664	4,389	.....	.....
Total...	1,02,757	2,23,226	1,01,970	2,26,470	664	4,389	1,451	1,145
Net decrease in acres....	.....	.....	.....	.....	.....	.....	.....	787
Net increase in assessment...	.....	.....	.....	.....	.....	.....	.....	3,244

41. The decrease in the first item is accounted for by a larger extent of sugar-cane land having been allowed to rest as fallow after this remunerative but exhausting crop. The want of an adequate fall of rain in July, especially in the Taluk of Virdachellum, has been the cause of the decrease in the second item. For Indigo the rains were more favorable; this and the want of other products for the Home market caused greater attention to be paid to this dye.

42. We next come to ground-nut and gingelly-oil seed culture; the results are shown below:—

Products.	FUSLY 1273.		FUSLY 1274.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Ground-nut	11,007	24,306	7,551	16,484	3,456	7,822
Gingelly oil seed	41,051	71,070	30,918	49,240	10,133	21,830
Total...	52,058	95,376	38,469	65,724	13,589	29,652

43. This falling off is owing to the considerable cessation of advances for these products by the Pondicherry merchants, the Home market being in a disordered and uncertain state.

XI. Abstract Statement showing the general result of Land Revenue Settlement in comparison with the previous year.

44. An abstract Statement given below shows the general result of the Land Revenue Settlement, inclusive of Miscellaneous, as compared with the preceding year. The Land Revenue reaches Rupees 29,03,378-3-0, exhibiting a net decrease of Rupees 67,374-13-6 below the preceding Fusly 1273:—

Number.	Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1	Mootah	8,636 4 1	8,636 4 1	.....	.....
2	Quit rent commutation on Shrotriens and Inam villages...	20,899 1 11	21,092 6 2	193 4 3	.....
3	Ryotwar	29,21,392 9 0	23,24,442 0 6	.....	96,950 8 6
4	Amanie	1,295 9 0	.....	.....	1,295 9 0
	Total...	29,52,223 8 0	28,54,170 10 9	193 4 3	98,246 1 6
	Miscellaneous	23,529 8 6	54,207 8 3	30,677 15 9	.....
	Grand Total...	29,75,753 0 6	29,03,378 3 0	30,871 4 0	98,246 1 6
	Net Decrease... 67,374 13 6				

45. I will now proceed to offer brief explanation on the variations of each of the items noticed in the above return.

(I.) Moolah.

46. This calls for no remark.

(II.) Quit-rent commutation on Shrotriens and Inam villages.

47. The increase of Rupees 193-4-3 under this head is owing chiefly to the following circumstances:—

1st. To the imposition of the amount of quit rent of Rupees 97-14-2 by the Inam Commissioner in Fusly 1274 on the Shrotriens villages of Mahadevimungalum and Vopari in Tindivanam Taluk.

2nd. To the addition of Rupees 90-5-6 made to the quit-rent of the Shrotriens village of Virapermanellur consequent on the deduction hitherto made for the support of a Chuttrum at Trippapalur, from the Shrotriens collection having been discontinued and a fixed annual allowance for the maintenance of this charity having been sanctioned in lieu of the former allowance. Vide Order of Government, 11th August 1864, No. 1,447; 3rd. to the increase of Rupees 5-0-7 in the item of Cavil Poropoo caused in Keelpuliyengudy, &c., and 4th Shrotriens villages in Obellum-berum Taluk. Prior to the year 1842, deductions, at certain rates a Rupee, on the aggregate Beriz of these villages have been allowed and paid by the Shrotriensdars themselves to Cavilgars, and after the general resumption of Cavil fees had taken place in 1842 the payment was withheld, and the sum so paid was incorporated with the Shrotriens Peishcush, and it was further decided that should there be a fluctuation in the above Poropoo, owing to the increase or decrease in the Beriz of these villages in any year, it should accordingly be added to the Peishcush, and brought to account. As the Shrotriens Beriz was enhanced in Fusly 1274, a corresponding increase has arisen in the item of Cavil Poropoo as noted above, thus the increase under the head of "Quit-rent commutation on Shrotriens and Inam villages" is accounted for.

(III.) Ryotwar.

48. There appears a decrease of Rupees 96,950-8-6 under this head, resulting from the following reasons:—

1st. To the decrease of Rupees 60,122-10-9, which includes both the falling off of cultivation, and the more liberal remission granted on Nunjah holding waste, Nunjah Shavy, and upon Nunjah and Punjab lands inundated than were conceded during the previous and more favorable revenue year.

2nd. To the decrease of Rupees 36,827-12-9, which is caused by the transfer of sundry items from Ryotwar to Land Revenue Miscellaneous, likewise by the revenue derived from Tank fishery being credited to the same head. This latter item of decrease, the Board will see is therefore merely nominal.

(IV.) Amani.

49. There is a decrease of Rupees 1,295-9-0 under this head, arising chiefly from the transfer of the receipts to Land Revenue Miscellaneous.

50. Under this head there is an increase of Rupees 30,677-15-9, this is owing chiefly to

Remarks on Miscellaneous Items.

the transfer of the receipts from Ryotwar Sundry items to this head as shown below—Vide Miscellaneous Circular, 31st August 1864, No. XCIV, already quoted.

	Rs.	A.	P.
Receipts transferred from Sundry items to this head	...	...	36,827 12 9
Deduct the revenue derived from tank fishery consequent on its transfer to the Local Fund.	6,757	1	9
Deduction of Oligam allowance.	688	5	3
			7,445 7 0
Remainder...	29,382	6	9
Add receipts from Amani to this head...	1,295	9	0
Total increase...	30,677	15	9

Results of Revision.

51. In accordance with the orders of Government, dated 25th October 1864, No. 1,967, communicated with the Board's Proceedings, dated 27th October 1864, No. 7,696, the transfer of Manawary lands to the heads of Nunjah and Punjab according to the presence or absence of means of irrigation from Government sources has been effected during Fusly 1274.

52. The enclosure D. in No. 10, which accompanies the report, will show the settlement Beriz of Fusly 1273 of these lands at the old rates, and that of Fusly 1274 at the revised rates.

53. The irrigated and unirrigated Manawary lands, as well as Manawary lands watered by picottah brought under cultivation in Fusly 1273 comprized Cawnies 4,130-12-3, assessed at Rupees 29,117-2-8. The result of applying the revised rates of Punjab Teervah to the unirrigated and picottah lands, and the revised Nunjah rates to the irrigated Manawary lands to the extent of Cawnies 4,234-3-1, bearing an assessment of Rupees 26,434-6-2 and a decrease in the assessment of Rupees 2,682-12-6.

54. The actual decrease effected in Fusly 1274, consequent on the introduction of the Punjab and Nunjah revised rates to these Manawary lands, amounts to Rupees 3,404-6-6, and the increase obtained in Fusly 1274 by the extension of cultivation aggregates Rupees 721-10-0, or Cawnies 103-6-2, if this latter sum is deducted, the net decrease will only be Rupees 2,682-12-6 as noted above.

55. Although this was an unfavorable year for the introduction of the new measure, still the Ryots fully appreciating the benefits available thereby took up a larger breadth of these hitherto neglected lands, and doubtless as time goes on they will all be brought under the plough.

56. Under this head a sum of Rupees 3,837 was received exclusive of Miscellaneous items from the Forest Department, exhibiting an increase of Rupees 767-13-0 over the preceding Fusly. This increase is owing to more attention having been paid to the tax on timber than in the year preceding.

XII. Sundry sources of Revenue.

(I.) Forest Revenue.

	Rs.	A.	P.
1273	...	...	3,837 0 0
1274	...	...	3,847 0 0
Increase	...	...	767 13 0

(II.) Akkarry.

	Rs.
1273	1,81,500
1274	1,81,500

(III.) Income Tax.

	Rs.
1273	29,540
1274	29,676
Increase	136

(IV.) Moturpha.

	Rs.
1273	2,084
1274	...
Decrease	2,084

duty, and which remained in deposit undistributed to the parties entitled to the refund, was carried in Fusly 1273 to the credit of Government under the head Moturpha; while in Fusly 1274 nothing of the kind took place.

Sea Customs.

	Rs.
1273	46,059
1274	39,210
Decrease	6,849

60. The collections under this head, exclusive of Miscellaneous items, amount to Rupees 39,210 against Rupees 46,059 in the previous year, exhibiting a decrease of Rupees 6,849 below last Fusly. This is due to the following circumstances.

61. There was a decrease of Rupees 7,087 in the Cuddalore Port against the increase of Rupees 238 in the Sea Customs of Port Novo, leaving a net decrease of Rupees 6,849 as shown above. The decrease in the former Port (Cuddalore) is owing to the less export of ground-nut without husk, ground-nut oil and indigo, and to the falling off in the import of palmira rafters than the previous year; while the increase in the latter Port (Porto Novo) is owing to the larger export of paddy to Ceylon than during Fusly 1273. The details both for the ports of Port Novo and Cuddalore are given in the accompanying Statement marked A. The disturbed state of the market may be some cause of this decrease; but the trade at the Port of Cuddalore seems to have taken itself elsewhere, the numerous native craft, and their once prosperous owners, have alike disappeared.

Land Customs.	
	Rs.
1273...	81,910
1274...	53,316
Decrease...	28,594

62. Under this head, the collections exclusive of Miscellaneous have been Rupees 53,316, falling short of that of the preceding year by Rupees 28,594. The decrease under

this head has resulted from a diminished export of indigo from Pondicherry as well as gingelly seed and gingelly oil, also copper sheeting. There was also less import of Pondicherry. The

IMPORT.	EXPORT.
Skins, &c.	Hides.
Silk Chussum.	Sugar.
	Coffee.

recent reductions on the marginal articles have naturally greatly diminished our returns under this head. No doubt the Sayer arrangements want constant and vigilant superintendence;

their proper management has ever been a difficult question, and the introduction of the new Police, instead of the old Sayer employees has caused the matter to be again taken up. I am now in correspondence with the Inspector General upon the best mode of conducting this Department. The Board are no doubt aware how intermingled the French and English villages are. A man has only to cross the street, and he is in another territory. Statement B. shows the duties collected at the different Chowkies in this District.

Salt.	
	Rs.
1273	4,12,956
1274	5,26,611
Increase...	1,13,655

63. The sales of the year under Report yielded a revenue of Rupees 5,26,611, exclusive of Miscellaneous, being Rupees 1,13,655 in excess of that of the year preceding. This

increase is due mainly to the augmentation derived from the transfer of the Chunampet pans to this District, and to the sales at this newly-acquired locality being consequently credited to South Arcot.

64. The revenue derived from different pans of this District is shown in the following Statement with comparison:—

Number.	Salt Pans.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1	Merkanum	3,40,852	2,16,267	.....	1,24,585
2	Teagavelly... ..	19,902	34,637	14,735	.....
3	Killay	18,704	43,784	25,080	.....
4	Cuddalore... ..	33,499	88,700	55,202	.....
5	Soonampet ... ..	.....	1,43,223	1,43,223	.....
	Total...	4,12,956	5,26,611	2,38,240	1,24,585
	Net increase...	.....	.....	1,13,655	.....

65. The diminution of the stock of salt in the southern pans in Fusly 1273 caused increased sales at Merkanum during that period. But in Fusly 1274 the stock at the southern pans was increased by supplies from the Merkanum stores, thus the sales at these partly artificially furnished localities were increased, and the Merkanum sales proportionately diminished.

66. In the following Statement, the quantity sold for Home and Inland consumption, as well as those supplied to the French Government, and those exported to other places by sea, are exhibited:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.
Home consumption	1,58,096	2,04,296	46,200	.....
Inland consumption	1,12,902	1,40,235	27,333	.....
Exportation by sea... ..	.....	25,200	25,200	.....
Supplied to French Government	50,196	46,912	.....	3,284
Total ..	3,21,194	4,16,643	98,733	3,284
Net Increase...	.....	.....	95,449	.....

67. The rise in the respective heads of Home and Inland consumption is accounted for by the transfer of Soonampet pan from Madras to this District. Freight being unprocurable at Pondicherry and elsewhere, owing to the unsettled state of the Home trade, ships were glad to avail themselves of the opportunity of loading with salt, and this caused the "Exports" to show an increase.

68. The decrease under the head "Supplied to French Government" needs no explanation.

69. From the Statement No. 4 of the salt transactions, it will be seen that 57,681 Maunds, valued at Rupees 68,722, have been debited to wastage. I solicit sanction for striking off this amount. This wastage averages $8\frac{1}{4}$ per cent. of the quantity sold.

70. The net quantity of salt in store on the 1st July 1865 is 8,26,658 Indian Maunds, the quantity measured out of the quantity manufactured, according to the ditum of Fusly 1275, up to 30th September 1865, amounts to 1,58,190 Indian Maunds, and the quantity still remaining unmeasured up to 30th September 1865, amounts to 10,031 Indian Maunds.

Items.	Quantity.
	Ind. Mds.
Stock on hand on the 1st July 1864	5,83,953
Manufactured from 1st July 1864 to 30th June 1865... ..	7,17,029
Total	13,00,982
Deduct.	
Quantity sold in Fusly 1274	4,16,643
Deduct wastage.	
In Salt Pans	43,952
In the salt supplied to the French Government	7,038
In the salt supplied to other Divisions... ..	6,641
	57,681
Net quantity remaining in store on the 1st July 1865... ..	8,26,658

Stamps.	
	Rs.
1273	72,878
1274	84,351
Increase	11,473

71. The total sales in the Stamp Revenue, exclusive of Miscellaneous, have been Rupees 84,351, being Rupees 11,473 in excess of those of last year. This result is mainly attributable to the increase of litigation in the Courts and more strict observance of the provisions of the Stamp Act.

SETTLEMENT REPORT OF

XIII. Land Revenue and Sundry Sources.

72. An Abstract showing the revenue from both Land and Sundry Sources in comparison with the preceding Fusly is given below. The Settlement Beriz under all items of Fusly 1274 is Rupees 38,31,078-8-0, exceeding the past Fusly by Rupees 22,482-15-3. Having afforded explanations on each respective increase and decrease, this return calls for no special remark or observation.

No.	ITEMS.	Settlement of Fusly 1273.	Settlement of Fusly 1274.	Increase.	Decrease.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	Land Revenue	2,95,223 8 0	28,54,170 10 1	...	98,052 13 3
	Miscellaneous	23,529 8 6	54,207 8 3	30,677 15 9	...
	Total...	29,75,753 0 6	29,08,378 3 0	30,677 15 9	98,052 13 3
2	Forest Revenue including Miscellaneous	3,069 3 0	3,837 0 0	767 13 0	...
3	Abkarry including Miscellaneous	1,81,520 7 8	1,81,521 11 3	1 3 7	...
4	Income Tax including Miscellaneous	29,549 4 2	29,910 10 10	361 5 10	...
5	Moturpha	2,084 8 2	...	...	2,084 8 2
6	Sea Customs including Miscellaneous	46,059 15 6	39,209 9 10	...	6,850 5 8
7	Land Customs including Miscellaneous	82,550 11 3	53,683 2 1	...	28,867 9 2
8	Salt including do.	4,13,010 15 0	5,27,567 8 10	1,14,556 9 10	...
9	Stamp including do.	74,997 7 6	86,970 11 0	11,973 3 6	...
	Total...	38,08,595 8 9	38,31,078 8 0	15,83,383 3 6	1,35,855 4 3
	Net Increase...			22,482 15 3	...

XIV. Demand, Collection, and Balance of all Sources of Revenue.

73. Of the net settlement Beriz of Rupees 38,31,078-8-0, a sum of Rupees 37,13,355-0-11 was collected within the 30th June 1864, leaving only a current arrear, amounting to Rupees 1,17,723-7-1, of which Rupees 97,970-11-9 have been since collected from 1st July up to 30th

* Land Revenue...	16,723 13 5	19,752-11-4*
Miscellaneous ...	1,631 12 3	which is in course of collection.
Income Tax ...	1,397 1 5	

XV. Demand, Collection, and Balance of Arrears.

74. The total arrears outstanding on the 1st July 1864 amounted to Rupees 2,46,502-2-5, of which, deducting Rupees 2,15,613-1-2, being the amount since realized within the past Fusly, including the sum of Rupees 4,665-14-3 sanctioned to be written off there remained Rupees 30,889-1-3 on the 1st July 1865.

XVI. Recommendation in regard to the irrecoverable arrears for remission, with an Abstract of the Fuslies and Heads of Revenue to which they belong.

75. In Statement No. 13 the details of accumulated arrears of revenue embracing five years, or from Fuslies 1269 to 1273 inclusive are given.

76. Of the balance of Rupees 30,889-1-3, a sum of Rupees 1,447-15-7 has been collected from 1st July up to 30th September 1865, leaving a balance of Rupees 29,441-1-8 on the 1st October 1865. Of which, Rupees 21,173-9-9 are said to be capable of being realized; whereas a sum, Rupees 8,267-7-11, was ascertained to be irrecoverable by reason of death, desertion, and poverty of the defaulters, as well as from other causes. I solicit sanction for writing off the said sum of

SOUTH ARCOT.

Rupees 8,267-7-11 in the accounts of this Collectorate. The following Table embraces the Fasli-war particulars of the arrears:—

Fuslies	Land Revenue.	Miscellaneous.	Income tax.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1269	600 6 8	57 6 8	...	657 13 4
1270	1,905 14 10	237 14 11	...	2,143 13 9
1271	662 14 6	12 11 10	18 11 0	694 5 4
1272	550 8 10	117 11 9	...	668 4 7
1273	3,730 14 11	372 4 0	...	4,103 12 11
Total...	7,450 11 9	798 1 2	18 11 0	8,267 7 11

77. Included in the above total, viz., Rupees 8,267-7-11, there is the sum of Rupees 1,281-12-0, this balance is attributable to death, flight, and other causes, and is found to be unrecoverable. I, therefore, solicit sanction for writing off this amount. There is also included in the same aggregate, a sum of Rupees 2,628-12-7, which although represented by the Tahsildar as recoverable, is in reality not likely to be realized. The causes of these long-standing arrears were inquired into at the Jummahbundy, and it was ascertained that they arose from the poverty of the land of the defaulters, no one caring to buy such unproductive holdings; likewise from persons having taken up waste upon Durkhast, but having got tired of their bargains and relinquished them without even breaking the soil; and possessing no personal property to attach, we may look in vain for the revenue, the unbroken waste being most frequently unsaleable.

78. Rupees 22-2-9 is the amount of collections suspended from the Jodi of the two Shrotriem villages of Kumanur in Virdachellum and Venakumbady in Tindevanum being the proportionate Peshcush of the lands taken up both by the excavation of a new channel and by the formation of a road through the said villages; as well as Rupees 37-7-5 from the Peishcush of the Mudagapal Murtah village in Cuddalore Taluk on account of land occupied by new roads, thus making in all Rupees 59-10-2. Besides this there are Rupees 2,482-2-0, the assessment of certain rent free land assigned to the Taliares of the late Chellumbrum Taluk as I will now explain.

79. The Taliares of the old Chellumdrum Taluk Proper were temporarily granted from Fusly 1268 land free of rent at the old rates, agreeably to the instructions of the late Collector, pending the introduction of the new survey Settlement, vide Order of Government, 26th April 1858, No. 528, when these holdings came to be newly assessed they were duly brought to Jamah; but has no final instructions have been received regarding the emoluments of these village watchers, the Ain assessment to the above mentioned amount is annually remitted in their several temporary assignments.

80. Rupees 1,815-3-2 are sums inadvertently twice entered in the accounts; for instance in cases of boundary dispute, lands cultivated and brought to the demand of two or more villages, likewise land taken up for roads, and included in the Settlement Beriz, whilst the collection was ordered to be suspended until the matter was finally settled. Thus the aggregate amount recommended for remission under the foregoing explanations is Rupees 8,267-7-11 as shown above.

Enclosure A. to Statement No. 13.

XVII. Extent to which Coercive Process was employed in the collection of revenue.

81. The figures shown below exhibit the extent to which coercive measures have been resorted to for the realization of revenues compared with the previous year. The attachment and sale of the real and personal property of defaulters were less than in the previous Fusly, owing chiefly to the operation of arrears of Recovery

Act II. of 1864 from 1st November 1864. This enactment affords every facility for realizing the Government Demand, and works excellently :—

Estimated value of the property attached.

	Fusly 1273.	Fusly 1274.
Real	6,416	4,459
Personal	13,339	8,767
	<u>19,755</u>	<u>13,166</u>

Property actually sold.

	Fusly 1273.	Fusly 1274.
Real	2,160	2,283
Personal	3,579	527
	<u>5,739</u>	<u>2,810</u>

Statement No. 14.
Charges.

82. The gross collections amount to Rupees 39,24,502-3-10; whilst the disbursements have been only Rupees 3,33,044-7-11, leaving a surplus of Rupees 35,91,457-11-11. Thus the per centage of charges this year rose to eight and half, whereas those of the last Fusly were only six and half per cent. The Statement, as follows, shows the variations of charges with increase or decrease in each. Many items are necessarily so fluctuating as to require no explanation; the others will be briefly noticed :—

Items.	Fusly 1273.			Fusly 1274.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Huzur and District Establishment	97,491	1	1	98,879	6	7	1,388	5	6	...	...	...
2. Saderwarid	6,505	13	10	5,883	13	2	...	...	...	622	0	8
3. Extra Revenue charges	7,053	5	10	5,935	11	10	...	...	...	1,117	10	0
4. Extra Tent allowance	7,011	3	5	3,727	10	6	...	...	...	3,283	8	11
5. Sea Customs drawback	8,416	7	11	7,163	7	8	...	...	...	1,253	0	3
6. Land Custom Establishment	6,062	9	6	4,022	3	7	...	...	...	2,040	5	11
7. Salt Establishment	13,105	0	10	14,370	1	11	1,265	1	1	...	...	...
8. Do. extra charges	18,628	10	4	13,239	9	2	...	...	...	5,389	1	2
9. Cudiwarum	2,681	3	11	88,963	13	8	86,282	9	9	...	...	...
10. Salt Indemnification	7,000	0	0	14,000	0	0	7,000	0	0	...	...	...

No. I. The increase of Rupees 1,388-5-6 in the item No. I. is owing to the inclusion of the salaries of Hussur and Taluk servants who were absent on leave in Fusly 1273, in the accounts of Fusly 1274.

No. II. The decrease of Rupees 622-0-8 in the second item is attributable to the supply of French paper from Madras from November 1864.

No. III. The decrease of Rupees 1,117-10-0 in the third item is owing to the inclusion of the value of small desks and carpets made and purchased in 1273 in the accounts of that Fusly, whereas there were no such transactions in 1274.

No. IV. The decrease of Rupees 3,283-8-11 in the fourth item is owing to a less amount of extra tent allowance having been incurred in the year under review than in the year preceding.

No. V. Under the head Sea Customs drawback the decrease of Rupees 1,253-0-3 is owing to mercantile transactions having been conducted on a smaller scale, and consequently less demands being made for drawbacks.

No. VI. A decrease of Rupees 2,040-5-11 under "Land Customs Establishment" is owing to the retention of the revised and diminished scale of Establishment throughout the entire Fusly, whereas during the one preceding, half the year's charges were at the old, and half at the new rate.

No. VII. Under the head "Salt Establishment" there is an increase of Rupees 1,265-1-1, which is owing to the payment of salaries at the revised and enhanced rates sanctioned by Government.

No. VIII. There is a decrease of Rupees 5,389-1-2 under the head "Salt Extra Charges." There were no charges incurred on account of transport charges for salt conveyed to the southern pans from Merkanum as in the previous year, this accounts for the diminished expenditure.

No. IX. An increase of Rupees 86,282-9-0 in the Cudiwarum, or salt manufacturers' share, is owing to a larger quantity of salt having been manufactured than in the year preceding.

No. X. Under the head "Salt Indemnification" there is an increase of Rupees 7,000. This is due to the payment of the second instalment for Fusly 1273, and of the first instalment for Fusly 1274 of the salt indemnification to the French Government, thus the past Fusly is debited with two instalments.

XVIII. Working of the New System of Village and Taluk Accounts. 83. Steps were taken during the Annual settlement to examine the Village and Taluk Accounts as directed by the Board of Revenue in their Standing Circular No. V, dated 18th January 1864. I have nothing to state beyond what was expressed by Mr. Reade in paragraph 105 of the Jummabundy Report of Fusly 1273.

XIX. A Brief Reference to the Register of Lands acquired by Public Servants. 84. As stated in paragraph 106 of the Settlement Report, a Register in the prescribed form has been regularly kept in the Huzur. From this it appears that three of the public servants acquired lands during the year under report both by purchase and mortgage. The extent so acquired is shown below :—

Name of Officer.	Office and Department.	Extent of land acquired.			Remarks.
		C.	A.	V.	
Appasasamy Mudali	4th Vernacular Clerk, Collector's Office	1	10	0	Purchase.
Rajamanikum Mudali	3rd Do.	9	10	2	Mortgage and purchase.
Adinarayana Iyer and Gumbirum Sooba Row.	Acting 2nd Clerk, Sub-Collector's Office Cash-keeper in the Collector's Office	19	10	0	Do.
		<u>30</u>	<u>14</u>	<u>2</u>	

XX. Remarks on the Conduct of the Subordinate Officers. 85. My term of office in South Arcot has on this occasion been of such brief duration that my acquaintance with the District Officers has necessarily been but slight. South Arcot has ever been a favorite District, and as a rule, its Revenue Officers both of old and present days have taken and still take the greatest interest in its welfare. The Sub-Collector, Mr. Whiteside, devotes his whole time and attention to his

Division, and his management of that portion of the District is certainly very satisfactory. Mr. O. B. Irvine, the Head Assistant, similarly pays the greatest attention to his Taluks, and has ably aided me on many occasions. Mr. Reade I know entertains a high opinion of C. Krishnaiyah, the Huzur Serishtadar, and I certainly think it is well merited. I must not omit to mention the Collector's Head Writer, Mr. Dique, his aptitude for business, and the energetic manner in which he takes up whatever is entrusted to him render his services most useful.

CUEDALORE,
9th October 1865.

(Signed) G. BANBURY,
Acting Collector.

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(Signed) G. BANBURY,
Acting Collector.

SUB-COLLECTORATE.

1. I have the honor to submit the annual Settlement Report of the Sub-Division for Fusly 1274, (1864-65,) together with the usual Statements.

Villages at which the Settlement was made,
Virdachellum Taluk. Chellumbrum.
Vuduchellum. Manargudy.
Tittagudy. Porto Novo.

2. The settlement for the Fusly was conducted by me in the places noted in the margin, as entered in Column 7 of Statement No. 1. The operations commenced on the 6th February and ended on the 17th March 1865, the number of working days being fourteen days in the Virdachellum, and eight days in the Chellumbrum Taluk.

Variations in the Number and Tenure of Villages and Remarks on Puttahs.

3. The number and tenure of villages remain the same as in last year, no change having been introduced in the year. The number of Puttahs distributed for the Fusly was 71,362, exceeding that of the preceding Fusly by 8,492 which is chiefly to be ascribed to the issue of 7,108 Puttahs, separate from those under the Ayan head, for the several items transferred to the head "Land Revenue Miscellaneous", under instructions from the Board of Revenue conveyed in their Miscellaneous Circular No. 94 of the 31st August 1864, paragraphs 3 and 4. The remaining Puttahs, viz., 1,384, which is less than in the previous Fusly by 364 is attributable to the creation of new Puttahs for the lands taken up afresh during the year for cultivation, and to the fact that in some instances the Puttahs issued in the preceding year had been lost or injured by the more ignorant or careless Ryots. Thus the renewed Puttahs were 16,278. The number not renewed amounts to 46,592. The number of Puttahs renewed in the Fusly under notice exceeds that of the year preceding by 3,540. I continue to inculcate amongst the Ryots the necessity and importance of carefully preserving their Puttahs in future, and hope that the number to be renewed in future years will be considerably reduced. It is a pity however that the Puttahs are not printed on paper of a tougher and more durable quality. The paper now in use is of such a spongy flimsy description, that it is extremely liable to injury from damp, insects, &c. Even though the issue of Puttahs on a more valuable paper would probably cost more at the outset, the future result would prove it to have been in reality an act of economy.

Season and Sanitary State.

4. The season of Fasli 1274 has been very unfavorable, although the quantity of rain that fell throughout the year has been much more than in the past year. For the first three months of the Fasli there were occasional showers here and there. In October and November the rain-fall was unusually heavy, and which resulted, as you are aware, in terrible inundations causing serious damages to the large extent of wet crops then on the ground, and also to several irrigation channels, &c. From December to April there was no rain at all, and the remaining crops saved from the floods suffered very much from want of water, just at the moment when they were approaching maturity, and, in consequence, the out-turn was greatly reduced. In May and June there were some timely falls of rain, which enabled the Ryots to plough their dry lands in preparation for cultivation during the next Fasli. Owing to the quantity of rain

received at the commencement of the Fasli under report, a large extent of dry land was cultivated. In some places, however, the rain entirely failed, and the cultivation diminished. The sanitary state of the Division during the Fasli under review has been on the whole satisfactory. Cholera, ague, and small-pox appeared to a very small extent, and murrain also; but this disease, I am very glad to say, was not generally prevalent, and caused but little loss amongst cattle. The Towns-people of Virdachellum became latterly impressed with the great benefits to be derived from proper sanitary arrangements, and of their own accord made in May last an application to Government for the introduction of the Municipal Act (XXVI. of 1850) in the Town. In their Order, No. 781, dated 31st May 1865, the Government, however, declined to introduce that Act on the ground that the new Town's Municipal Bill would very soon be passed, and will furnish all the benefits of Act XXVI of 1850. I look forward with pleasure to the introduction of the new Bill, as I foresee very important advantages to the native community generally from its provisions.

Prices of Grain.

5. Statement No. 2 exhibits the prices of grain, and the subjoined table gives the average prices as compared with those of the preceding Fasli :—

Grains.	Average prices in Fusly per Garce.		Increase.	Decrease.
	1273.	1274.		
White Paddy	156	186	30	...
Coarse Paddy	154	179	25	...
Cholum	157	170	13	...
Cumboo	156	160	4	...
Horse Gram	164	235	71	...
Raggy	153	182	29	...

From this Statement it will be seen that the prices have risen very considerably, and have been extremely remunerative to the Ryots, though the poorer classes have no doubt suffered in proportion. This rise in the prices is caused not only by the extended exportation of grains to other parts of the country, where the demand was great, but also to the insufficient out-turn of produce during the year.

Ryots' Holdings.

6. The subjoined Statement shows the extent of the Ryots' holdings during the year under report in comparison with those of the previous Fusly :—

Items.	Extent.	Assessment.		
		Rs.	A.	P.
Holdings of the previous year... ..	Acres. 3,01,205	9,65,408	12	4
Deduct lands given up	21,797	60,986	5	9
Remainder	2,79,408	9,04,422	6	7
Add lands taken up... ..	19,820	45,983	15	5
Total holdings	2,99,228	9,50,406	6	0
Waste remitted	1,283	4,725	13	1
Remainder	2,97,945	9,45,680	8	11
Particulars.				
Actual cultivation	2,74,719	8,90,133	8	8
Waste charged... ..	23,226	55,547	0	3

The extent at the commencement of the Fusly under report was 3,01,205 acres, assessed at 9,65,408-12-4, after deducting from which the lands given up, and adding to the remainder the extent of fresh lands taken up for cultivation, the result found at the close of the Fusly was 2,99,228 acres, with an assessment of Rupees 9,50,406-6-0, exclusive of the items of Teerwah-jasty and Fasiljasty. There is a decrease of 1,977 acres, bearing an assessment of Rupees 15,002-6-4 in the total extent of holdings when compared with that of the last year. This was caused chiefly by the transfer, under Orders from Government, dated 25th October 1864, No. 1,967, conveyed in the Proceedings of the Board of Revenue, dated 27th idem, No. 7,096, of a certain extent of wet lands not supported with any source of irrigation into light assessed dry land, and Manawary lands supported from a source of irrigation into the revised assessment of wet, and also of lands taken up for public roads, &c., and thereby rendered unfit for cultivation, besides a large extent of Podugal, or fallow lands, which were cultivated last year, but were left waste this year, as particularized in the annexed Memorandum :—

Items.	Amount.		
	RS.	A.	P.
Unirrigated Manawary wet lands transferred to the assessment of dry lands	4,632	5	0
Irrigable Manawary lands transferred to the revised light assessment of wet lands	7,823	2	10
Lands taken up for public roads, &c., and rendered unfit for cultivation ...	579	3	6
Podugal lands cultivated in 1273 and relinquished in 1274	48,051	10	5
Deduct lands taken up.	60,986	5	9
Fresh lands cultivated	41,112	8	3
Lands relinquished but cultivated	3,264	2	3
Manawary lands transferred to dry assessment and cultivated... ..	1,607	4	11
	45,983	15	5
Net decrease... ..	15,002	6	4

7. Under the item "Waste remitted" there is an increase to the extent of 627 acres, assessed at Rupees 1,687, which is attributed to the want of timely supply of water in the tanks in consequence of serious breaches occasioned by the excessive rain-fall in October 1864, as already stated, and to the subsequent total failure of rain for the cultivation of wet crops.

8. The extent of lands taken up is of small quantity when compared with that given up as marginally indicated. This is to be ascribed, as already explained, to the failure of rain during the Fusly under report.

	Acres.	Assessment.
Lands given up... ..	20,742	48,651
Do. taken up... ..	19,049	44,376
Decrease... ..	1,693	3,675

Actual Cultivation.

9. The actual cultivation in the Fusly amounted to acres 2,74,719, assessed at Rupees 8,90,133, or 349 acres, with a Tirwah of Rupees 11,581 less than the extent cultivated in Fusly 1273. The decrease is owing to the unfavorable nature of the season during the year under consideration. There was unusually excessive rain when it was not much wanted, and it entirely failed when it was very much needed. The decrease arises wholly from the wet cultivation as particularized in the Enclosure B. to Statement No. 3. It will be observed that the extent of 349 acres, referred to above, does not correspond with the sum of Rupees 11,581, which is a decrease in the assessment of lands cultivated, the assessment being much higher than is chargeable on the amount of lands. The difference arises from the fact that lands of higher assessment have been relinquished; while those of the lower rate have been taken up, and also chiefly from the transfer of a certain extent of wet land, &c., not supported by any means of irrigation to the classification of dry lands.

SETTLEMENT REPORT OF

Permanent Sources of Irrigation.

Coleroon, Vellar Anicut.

10. The Statement subjoined exhibits the extent of cultivation under the two permanent sources of irrigation noted in the margin as compared with the Fusly 1273 :—

Sources of Irrigation.	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Coleroon.....	70,313	4,06,174	70,776	4,08,626	463	2,452		
Vellore Anicut...	14,533	97,325	12,860	75,578	...	...	2,173	21,747
Total...	84,846	5,03,499	83,136	4,84,204	463	2,452	2,173	21,747
					Deduct increase...	463		2,452
					Net decrease...		1,710	19,295

Although there is an increase observable in the cultivation of lands under the Coleroon, the decrease in the cultivation of those under the Vellar Anicut is considerable, amounting to 1,710 acres, assessed at Rupees 19,295. The freshes in the Vellar river were so high that lands under it were flooded to a large extent, and, in addition, subsequent failure of rain rendered it impossible to cultivate a large portion of these lands. Hence the decrease.

11. The subjoined Statement will show the total extent of waste remitted and charged in the year. Remissions were granted under the terms of your Circular Memorandum No. 29, of the 13th January 1865, where the entire waste, Shavy, &c., amounted to twenty-five per cent. and upwards of the whole extent of holdings, exclusive of dry waste, in which case remissions were allowed, *vide* paragraph 11 of the abovementioned Circular Memorandum, in a few special instances, to the trifling extent of Rupees 258-1-7 out of the sum of Rupees 39,438-13-2 of the entire waste, as will be seen from the Statement below. The total extent of waste remitted bears a proportion of seven and three-quarters, or three per cent. in excess of the previous year. This is owing to the unfavorable character of the season. The remission in question was granted only in such cases where it had been proved to my satisfaction, after careful inquiry, that the land was left uncultivated from either the insufficiency of water in the tanks, or the total failure of rain, during certain parts of the year, and not from any neglect on the part of the Ryots.

Items.	Entire waste.		Waste remitted.		Waste charged.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS. A. P.		RS. A. P.		RS. A. P.
Dry... ..	19,697	39,438 13 2	164	258 1 7	19,533	39,180 11 7
Wet... ..	4,794	20,733 3 5	1,119	4,467 11 6	3,675	16,265 7 11
Garden	18	100 12 9	...	...	18	100 12 9
Total...	24,509	60,272 13 4	1,283	4,725 13 1	23,226	55,547 0 3

Particulars of Remissions.

12. The remissions granted on account of Shavy, or withered crops and Vellapal, amount to Rupees 2,508-1-11, as exhibited in Statement No. 4, which is less by Rupees 2,116-14-1 than

the amount allowed on this account in the past Fusly ; but as the Ryots failed in many instances to keep the perished crops, for which remission was sought, on the ground until they could be examined by the Officer deputed for the purpose, and it was found in several cases that a certain quantity of produce had been actually reaped, remission was withhold in many instances. In several cases where it was necessary to grant a large amount of remissions, I visited the different villages and personally satisfied myself as to the necessity for allowing such remissions, the amount of which (Rupees 2,508) bears the proportion of eighty-two per cent. on the total assessment (Rupees 3,049) of the Shavy lands on which remissions were granted. This Shavy has been chiefly caused in that portion of the Chellumbum Taluk which comprises the Bhuvanaghiri Division, where a large extent of land was inundated, in consequence of the high freshes received in the Vellar river, and the crops thereon were washed away ; subsequently there was a total failure of rain which caused the crops subsequently planted to wither. There is a sum of Rupees 28-10-11 under the head of Kusser, or water tax, remitted in consequence of wet crops raised on dry lands having failed from want of water. This was not the case last year. Under the head of Progressive Cowle no lands have been granted this year. All of the Cowles that had been granted in previous years having run their time are now liable to the full assessment, as noticed in the last Jammabundy Report, and no remissions were therefore granted. There is a decrease under the head " Wooligum," which is to be ascribed to the decreased revenue of the year under review. There were no remissions granted on account of Manawary lands in this year. All such lands, not supported by means of irrigation, have been classed as dry ; while those that can be irrigated have been classed as wet lands on the revised assessment, under the Orders of Government specified above. Thus there is a decrease of Rupees 7,047-7-10 observable, under this head.

	Rs.
Fixed.....	18,775
Occasional.....	2,536
Permanent.....	67,552
Total...	88,863

The other items of remissions in Statement No. 4 do not seem to call for any remarks. The total remissions, as exhibited in the margin, amount to Rupees 88,863, which is less by Rupees 10,850 than that of the previous year as explained above.

Special Products.

13. The next Memorandum exhibits the state of the cultivation of sugar-cane, cotton, and indigo in comparison with that of the past Fusly :—

Products.	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1. Sugar-cane...	188	845	99	418	...	...	89	427
2. Cotton... ..	47,629	1,06,662	44,675	1,02,025	...	...	2,954	4,637
3. Indigo... ..	5,448	12,369	3,691	8,290	...	...	1,757	4,079

The decrease in the cultivation of sugar-cane arises from lands cultivated in previous years being left fallow this year. The decrease in the extent of cotton and indigo cultivation is attributed to the insufficiency of rain in certain parts of the Division towards the end of the Fusly, which is the season best adapted for the cultivation of these products. The marginal note exhibits a fall in the cultivation of gingely seeds and ground-nut as compared with that of the past year. This is to be ascribed to the generally unfavorable character of the season.

	Acres.	Rs.
1273.....	10,743	26,486
1274.....	4,016	8,425
Decrease.....	6,727	18,061

SETTLEMENT REPORT OF

14. Annexed is an abstract statement showing the particulars of Land Revenue and Miscellaneous Sources, in comparison with the previous Fusly:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue { Permanently settled.....	...	...	...	...
Jodi of Shrotriem and Inam villages.....	2,243 4 9	2,248 5 4	5 0 7	...
Ryotwar.....	9,26,845 8 4	9,06,290 12 4	...	20,554 12 0
Total...	9,29,088 13 1	9,08,539 1 8	5 0 7	20,554 12 0
Land Revenue { Miscellaneous.....	15,143 1 7	20,487 13 4	5,344 11 9	...
Total Land Revenue...	9,44,231 14 8	9,29,026 15 0	5,349 12 4	20,554 12 0
Deduct increase...	...	...	...	5,349 12 4
Net decrease...	...	...	...	15,204 15 8
Other Sources { Abkarry.....	29,990 1 0	29,996 0 0	5 15 0	...
Income tax.....	4,646 13 0	4,732 2 0	85 5 0	...
Stamp.....	16,716 3 0	23,803 7 6	7,090 4 6	...
Moturpha.....	1,345 4 8	...	...	1,345 4 8
Total...	52,698 5 8	58,531 9 6	7,181 8 6	1,345 4 8
Total Land Revenue and other Sources...	9,96,930 4 4	9,87,561 8 6	12,531 4 10	21,900 0 8
Deduct increase...	...	...	...	12,531 4 10
Net decrease...	...	...	...	9,368 11 10

The decrease under the head "Ryotwar", to the extent of Rupees 20,554-12-0, is chiefly attributable to the transfer to the Local Fund of the revenue derived from fisheries, and to the "Land Revenue Miscellaneous" of certain items, shown in Statement No. 9, which were hitherto credited to Land Revenue, under instructions from the Board of Revenue conveyed in their Standing Circular, No. LVII of 4th August 1864, and Miscellaneous Circular No. XCIV, of 31st August 1864, and also to the large extent of Pooloogal lands laid waste this year, as also to the water tax remitted on Manawary Nunjah lands which were transferred to wet and dry assessment. The increase under the head Land Miscellaneous is accounted for in the foregoing remarks. Under the head "Stamps" an increase of Rupees 7,090 is observable, arising from the extended sale of stamps effected in the year. There has been a great demand for stamps throughout the Sub-division, in consequence of parties having been of necessity obliged, under the provisions of the Registration Act put in force from January 1865, to register all their documents duly executed on stamp paper. The other items do not seem to call for any remarks.

Remarks on Land Revenue Miscellaneous, or Sevoy Jamah.

15. Under this head there is an increase of Rupees 5,345 on the whole amount. This increase is explained by the remarks in paragraph 14. There is a decrease of Rupees 6,143 in the item of Woolyam, which is attributable to the limited sum of money carried to the credit of Government in the year.

SOUTH ARCOT.

Collection of Revenue.

16. Of the total Land Revenue including the Miscellaneous items, viz., Rupees 9,29,026-15-0, I am happy to state that almost the whole amount, viz., Rupees 9,15,532-10-4, was collected before the end of the Fusly under report, leaving a balance of only Rupees 13,464-4-8; subsequent collections up to 30th September 1865 have reduced this amount to Rupees 3,174-11-0, the major portion of which is outstanding in the Chellumbrum Taluk as particularized in the margin.

	RS. A. P.
Virdachellum.....	127 11 3
Chellumbrum.....	3,046 15 9
	3,174 11 0

17. Of the balance of Rupees 127-11-3 against the Virdachellum Taluk, Rupees 12-6-6 should be struck off the accounts as in previous years, because the lands on which this amount is charged (and which form a portion of the Shrotriem lands of the Kinanur village) have been taken up for a Government irrigation channel. For the early realization of the remaining portion of Rupees 115-4-9, orders have been already issued. There is, however, no balance under the head "Land Revenue."

18. The balance against the Chellumbrum Taluk is Rupees 3,046-15-9, of which Rupees 2,481-7-2 form the assessment on lands selected for maniem for the service of Talaries in the Chellumbrum Taluk. The assignment of these lands as maniem has not as yet been sanctioned by the Board. Under orders from the Collector, the collection of this amount has been stopped pending the receipt of the Board's sanction; it is very desirable that this should be obtained soon, for its non-receipt is only productive of troublesome entries, and the possibility of confusion in the public accounts. The net balance to be collected amounts to Rupees 565-8-7, of which 290-1-7, due on lands at present under attachment, will be realized after the sale of the property in due course. The remaining sum of Rupees 275-7-0 must be removed from the accounts as irrecoverable. This amount is due on certain lands which were attached and sold by auction, but as no one appeared to bid for them they were nominally purchased in the name of Government.

Arrears.

	RS. A. P.
Amount collected.....	61,530 2 7
Amount remitted.....	2,914 11 9
	64,444 14 4

19. Under this head there was a sum of Rupees 69,420-8-0 to be recovered at the beginning of the year. This amount was reduced by subsequent collections within the year, and remission granted, viz., 64,444-14-4, to Rupees 4,975-9-8, of which Rupees 296-8-10 was since realized, leaving a balance of Rupees 4,679-0-10 to be collected, as detailed in the annexed Memorandum.

Fusly.	Land Revenue.	Land Revenue Miscellaneous.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
1269	62 1 4	...	62 1 4
1270	43 13 8	...	43 13 8
1271	585 7 1	...	585 7 1
1272	402 1 8	29 13 11	431 15 7
1273	3,460 0 1	95 11 1	3,555 11 2
Total.....	4,553 7 10	125 9 0	* 4,679 0 10

	RS. A. P.
* Virdachellum.....	51 1 1
Chellumbrum.....	4,627 15 9
	4,679 0 10

SETTLEMENT REPORT OF

	RS.	A.	P.
Virdachellam.....	33	10	6
Chellumbrum.....	736	4	11
	774	15	5

Of this total sum, Rupees 774-15-5 are ascertained to be recoverable; while the balance of Rupees 3,904-1-5 must be remitted as irrecoverable for the reasons specified in the statement below :—

Items.	Fusly 1269.	Fusly 1270.	Fusly 1271.	Fusly 1272.	Fusly 1273.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Assessment on lands subject to boundary disputes credited in the accounts of both the disputant villages	...	...	4 13 3	...	13 10 7	18 7 10
Assessment on Tolkary Maniem lands, &c.....	10 8 6	...	381 3 3	276 9 7	2,696 4 10	3,364 10 2
Do. due by Ryots who have died without heirs or assets...	10 3 9	...	...	...	...	10 3 9
Do. do. who have deserted.....	...	...	...	...	0 3 6	0 3 6
Do. do. who are in indigent circumstances.	41 5 1	43 13 8	55 13 8	45 3 8	324 4 1	510 8 2
Total...	62 1 4	43 13 8	441 14 2	321 13 3	3,034 7 0	3,904 1 5

Under the circumstances shown in Column I of the above Statement, I would recommend that the old arrears should be struck off the accounts. I trust that you will take the necessary steps in this matter as soon as possible.

Coercive Measures.

20. The extent to which coercive measures were resorted to, during the year, in the collection of revenue is inserted in the Memorandum annexed hereto :—

Kind of property attached.	Value of attached property.	Value of property sold.
	RS. A. P.	RS. A. P.
Personal	1,507 4 3	143 13 9
Real	1,615 9 9	1,479 15 8
Total	3,122 14 0	1,623 13 5

21. There is a decrease of Rupees 1,499 between the value of the property attached and that actually sold. This is attributed to the prompt payment by the defaulters of their arrears after the property had been placed under attachment and before sale, therefore, took place. There is an increase, however, to be observed to the extent of Rupees 875-7-8 in the item of value of property sold in the year, in comparison with that of the previous year.

Revenue Recovery Act.

22. The provisions of the revenue Recovery Act No. II of 1864 have been brought to force from November 1864. The Act works very satisfactorily throughout the Sub-division. The

duty of collecting the arrears has been much simplified, and the collections have been very rapid. The outstanding balance on the 30th September 1864 was Rupees 12,485 for Fusly 1273, and the balance on the same date of this year is Rupees 3,175, or Rupees 9,310 less.

Village and Taluk Accounts.

23. During the year under report I have had no occasion to find fault with the Curnums for not keeping their accounts according to the Manual. I have reasons to believe that my former repeated orders have had beneficial results in this respect. I examined the Taluk accounts in Chellumbrum they were all kept in accordance with the instructions. In the Virdachellum Taluk, the Shroff's chittah in some instances was not kept in the regular form, strict orders were issued on the subject, and the accounts are now, I believe, regularly kept.

Acquisition of Lands by Public Servants.

24. In the year under report no lands appear to have been acquired by the subordinates employed throughout the Sub-division. A large extent of landed property has been, however, acquired by certain individuals in my own office during previous years, of which a careful register is now under preparation.

Public and Private Topes.

25. The total extent of lands occupied for the plantation of the public and private topes amounts to acres 262 decimals 35, assessed at Rupees 593-13-5 in both the Taluks, as shown in the margin. These were granted in previous year, under the former tope rules. I have instructed my Tahsildars to furnish me with periodical reports on the state of these topes.

From the accounts I have lately received, I believe that they are in a favorable condition. As brought to your notice in my letter, No. 170 of the 6th March 1865, I explained to the Ryots, as each village came before me at the time of settlement, the benefits to be derived from the plantation of public and private topes, and pointed out (I am glad to say with success) the liberality shown by Government for the furtherance of that very important object. The

	Acres.
* Private... ..	82½
Public	42
	124½

villagers in the Virdachellum Taluk agreed to plant private and public topes* to the extent of Acres 124 Decimals 50, of which Acres 43 Decimals 50, assessed at Rupees 96-13-4, have been since assigned to the applicants; steps are being taken to make over the remaining extent of land for the plantation of topes as soon as possible. In the Chellumbrum Taluk an extent of 107-58 Acres, bearing an assessment of Rupees 229-11-8, has been made over to the Pichavaram Poligar and others for the planting of private topes. Very many Ryots have agreed to plant bamboos, palmira and tamarind trees on the banks of tanks and channels. I have lately distributed amongst them 30,000 palmira seeds that I procured for the purpose, and I expect to make a second similar distribution in a short time. I had tamarind seeds in like manner distributed but to them in June last, and am now sending out packets of bamboo seeds to be sown as the north-east monsoon commences. In order practically to set an example, I have myself cleared some four and half cawnies of jungle, and planted a tope by the side of the road from Cuddalore to Virdachellum, which will, I hope, some day afford shade and refreshment to passing travellers. I have also distributed a large quantity of seeds of timber trees that were supplied to me from the Agri-Horticultural gardens in Madras. Next year, I shall be able, I hope, to make a still more favorable report of the result of my endeavours to encourage the plantation of these topes.

District Gazette.

26. The steps I took during the Jumma-bundy to promote the circulation of the District Gazette throughout the Sub-division were explained to you in my letter No. 165 of 1865.

* Verdachellum	...	...	...	...	...	...	...	233
Chelumbrium	...	...	...	...	...	...	...	140
								373

Taluq and Village Schools.

27. There is a Government Taluk school at the Kusbah station of Virdachellum which is in a thriving condition. At Chellumbrum we have an excellent school. It is one of Patchappah's Branch Schools. I am very desirous of seeing the general establishment of village schools, and at the time of Jummabbundy I was afforded a favorable opportunity for the attainment of this object. I took care to converse with the village officers and most influential Ryots on the subject, and explaining the great advantages to be derived from the extension of education, suggested that they should consider at their leisure the advisability of obtaining the introduction of the provisions of the Madras Education Act VI of 1863. The people of twenty-five villages subsequently came forward and applied for the introduction of the Act in their villages for the establishment and maintenance of schools. I forwarded their applications to you with my letter No. 412 of the 12th June last, in view to the publication of the usual notification in the District Gazette. This notification was subsequently published in seven successive issues of the Gazette, and as more than two and half months have passed since, the time allowed for the raising of objections on the part of the villagers, I trust that you will soon inform me that Government have consented to the introduction of the Act as proposed.

Vaccination.

Vaccination.

28. During the past Fusly, I also directed my attention to the subject of Vaccination, and spared no pains to extend that blessing amongst the native community. I had long suspected that the monthly returns submitted by the Vaccinators stationed in each Taluk (showing the villages they had visited during the month, the parties they had vaccinated, and the number of successful and unsuccessful cases) were utterly untrustworthy; and I took steps to test their accuracy. The result was as I had anticipated. I found that the Vaccinators had been for months sending in returns that were false in every way. They had never moved about at all, and the names of the individuals vaccinated, &c., &c., were all fictitious. I took proceedings under the Penal Code against these men, and they were committed for trial before the Sessions Court, and convicted.

Board's Standing Circular, No. VI, of 1865.

Board's Standing Circular, No. VI. of 1865.

29. I found that one very serious objection that parents constantly raise to their children being vaccinated is based on caste principles. The Government have sanctioned the payment of batta to mothers who consent to accompany the Vaccinators from one village to another in order thus to allow of lymph being taken from vesicles on the spot. This course was found to answer very well for persons of the lower classes and castes, but only so far as they were concerned, for the children who were thus brought from their villages by the Vaccinators were almost invariably

27. There is a Government Taluk school
the Kusbah station of Virdachellum which is

Pariahs, (because females of the higher caste, or more respectable positions in society, object to move about from village to village with their children in the company of the Vaccinators who are strangers to them,) and parents of the Brahmin and Sudra castes would not consent to their children being vaccinated from those of the despised caste, on the ground that it would pollute them. The Vaccinators of course could only use persuasion, which, however, went very little way to overcome the scruples I have mentioned.

30. Some months ago I saw in a magazine that learned medical men in England and on the Continent were considering the advisability of attempting to restore the beneficial properties to the vaccine matter by inoculating cows from small-pox pustules, and once more taking the lymph from the animal. It at once occurred to me that by adopting this plan, I might extend this valuable prophylactic by bringing the lymph with ease to the scene of operation, and also that at the same time all caste objections would fade away when the matter was seen to be taken before the people's eyes from the body of their most sacred animal. I accordingly caused a cow of mine to be inoculated in six or seven places on the udder, with matter taken from the pustules of a person then ill with small-pox, and then had the animal driven about to various villages, and my Dresser vaccinated a good number of children.

31. He found that parents were very willing that their children should be vaccinated from the cow, and so far one difficulty seemed smoothed away. The experiment, however, in other respects was only moderately successful: very fine pustules rose on the arms of some children, and in those cases the operation was no doubt complete; but after a little time the lymph did not seem to take properly. The cow also became very fractious from being handled by strangers and driven about from place to place, so that she would not let the Dresser approach to take the lymph. But with a quieter cow, and a little more practice on the part of the Dresser, I do not see why better results should not be obtained. At any rate the experiment is worth a second trial. It was rather curious that from the time she was thus treated, the cow I had inoculated fell off in flesh steadily, and very soon after sickened and died—none of my other cows being attacked in like manner. This may, however, have been occasioned by her drinking bad water, or coming in contact with diseased cattle while being moved about the country.

Conduct of Subordinates.

32. My late Serishtadar, Stri Baliab, was placed during the late Fusly in charge of the Chellumbrum Taluk, and as Tahsildar continued to show the same energy and efficiency that so distinguished him before his promotion. The Taluk, when he came to it, was in a state of extreme disorder, it having been grievously neglected by the late Tahsildar, Govinda Row; but before he had had charge of it six months he had brought it into a condition that bore favorable comparison with any other Taluk in the District. He has lately been transferred to the Malabar District as Acting Deputy Collector in charge of the Treasury, and though I have no doubt he is doing the State good service where he now is, I look upon his removal as a great loss to the

Sub-division. My present Serishtadar, A. Canakasabai Mudali, is a very painstaking steadyman. He has come to me with a first-rate character from the gentlemen under whom he has formerly served, and when he has passed the prescribed examination, I have no doubt he will eventually make an excellent Tahsildar.

(Signed) W. S. WHITESIDE,
Sub-Collector.

(True Copy.)

(Signed) G. BANBURY,
Acting Collector.

* VIRDACHELLUM,
16th October 1865.

SETTLEMENT REPORT

OF

TANJORE.

1. I have the honor to submit my Report on the Settlement of the Revenues of this District for Fusly 1274, (A. D. 1864-65,) accompanied by the prescribed Statements, as per list enclosed.

Places at which the Settlement was made.

2. The places at which, and the names of the several Officers by whom, the Settlement of the field assessed villages was conducted is shown below :—

Names of the Officers.	Name of the Taluk.	Stations where Jum-mahbundi was made.	Period occupied for the Settlement of each Taluk.
G. L. Morris, Esq., Collector.	Combaconum ...	Combaconum ...	5th May 1865.
		Tiruvelangadu ...	8th " "
C. G. Plumer, Esq., Acting Sub-Collector.	Negapatam ...	Kivalur ...	From 16th to 26th May 1865.
	Nannilam ...	Negapatam ...	
		Nannilam ...	
William Logan, Esq., Acting Head Assistant Collector.	Mayaveram ...	Perallam ...	25th and 26th do.
		Mayaveram ...	27th do.
		Tiruodutorai ...	12th, 13th, and 15th do.
	Shialli ...	Shialli ...	16th do.
		Anikaran Chuttrum.	19th, 20th, and 22nd do.
T. Muttusami Aiyar, Deputy Collector.		Kaveripatam...	15th and 16th February.
		Tiruvadi...	18th February and 15th May.
	Tanjore ...	Tanjore ...	12th and 13th May.
	Puttukottai ...	Vellum ...	26th and 27th do.
		Puttukottai ...	

Number of Puttahs.

3. The total number of Land Revenue Puttahs under Fieldwar Settlement during the year under report was 41,127, of which 15,210 have had to be renewed. This bears a proportion of thirty-seven per cent. to the total number. The Board's instructions, as to reducing the number of renewed Puttahs, will hereafter be strictly attended to, and effective measures will be taken to induce the Ryots to preserve and produce their old Puttahs. The use of printing paper for the Puttahs, which, as directed by the Board, will be introduced this year, will render the

Proceedings, 24th February 1865, No. 1,133, paragraph 4.

preservation of the Puttahs far more practicable; while the recent exclusion of sundry items from the Land Revenue Puttahs will have the effect of reducing the number of cases in which it is at all necessary to make alterations in the Puttahs. In addition to the number of Land Revenue Puttahs above specified, no less than 12,572 separate Puttahs have, under the Orders of the Board,

Miscellaneous Circular, No. XCIV., 31st August 1864.

noted in the margin, been issued during the year under report on account of Miscellaneous items.

Variations in the tenures of villages.

4. The alterations which have taken place in the tenure and classification of villages during

the year under report are shown in the subjoined tabular Statement:—

	Number as it stood in Fusly 1273.	Number as it stood in Fusly 1274.	Increase.	Decrease.
<i>Taraff, or Government villages.</i>				
Field assessed	1,801	1,801	...	...
Mottamfaisal	2,836	2,829	...	7
Olungu rented—affected by price	3	3	...	...
Do., but not affected by price	167	166	...	1
Grain rented	4	1	...	3
Amani	11	10	...	1
Total Taraff, or Government villages...	4,822	4,810	...	12
<i>Inam, &c., villages.</i>				
Shrotriem	606	607	1	...
Survamaniem	417	428	11	...
Fixed money, rented	47	47	...	...
Permanently grain, rented	13	13	...	...
Ardhamaniem, or half assessed	5	5	...	...
Poliaput	251	251	...	...
Mokhasa	139	139	...	...
Total Inam, &c., villages...	1,478	1,490	12	...
Towns not paying any revenue to Government	26	26	...	...
Jungle	1	1	...	...
Suddhappal, or entirely waste... ..	5	5	...	...
Grand Total...	6,332	6,332	...	...

5. In the total number of Government villages, there is a decrease of twelve resulting from the transfer to the head of Survamaniem of eleven entire villages assigned over to native religious institutions in lieu of ready-money payments, and which were omitted to be included under this head in last year's Report, and of one to that of Shrotriem, as will be explained hereafter: a corresponding increase being observable in these two descriptions of villages.

6. As regards the minor heads into which Government villages are sub-divided, there is a decrease of seven in Mottamfaisal, resulting from the transfer from this to the head of Survamaniem of the eleven villages assigned over to Pagodas, counterbalanced by the transfer, under the Board's Orders marginally noted, of one village from that of Olungu not affected by price, and of three from "grain, rented." The grain

2nd September 1864, No. 5,727.
12th October " " 6,759.

rented villages accordingly show a corresponding decrease of three, and the decrease of one under the head of Olungu, not affected by price, is the net result of the transfer of two villages therefrom, (one to the Mottamfaisal, and one to Shrotriem, it being the one alluded to in the foregoing paragraph,) and of the transfer thereto of one from Amani.

7. With regard to the village transferred to Shrotriem, above alluded to, it consisted of a

Tirumalakudi Tottani.

small garden containing about twenty-six acres of land, of which a portion was held in Inam. As

this, however, was not separable from the Government Ayakut, each Survey number being made up of both Government and Inam land, and there was no waste land in the garden so as to admit of a prospective increase of revenue, the Inam Commission have fixed on the garden a consolidated Jodi made up of the average assessment collected during the past four years and the quit-rent chargeable on the Inam portion, and issued a Title Deed for the whole of it, thus converting it into an entire Inam, and the assessment hitherto collected into a quit-rent. The garden has accordingly been transferred to the head of Shrotriem. A reference was made to the Deputy Collector of the Inam Commission on the subject, and that Officer reported in reply that the Settlement as above was made with the sanction of the Inam Commissioner, and was in accordance with the course of procedure adopted in other Districts in similar cases.

8. The twenty-four villages transferred from Madura to this District, under the Orders of Government marginally noted, have not been

Revenue Department, 22nd July 1864, No. 1,298.
Judicial Department, 6th October 1864, No. 1,464.

included in the Statement appended to paragraph

4, as, for all purposes of revenue, they still remain attached to the Collectorate of Madura. They belong to the Ramnad Zemindary, the Peshkush of which is collected in the gross in the Madura District, and it is merely the Civil and Criminal jurisdiction which has been transferred to Tanjore.

Season.

9. The season during the year under report

was unfavorable. In consequence of the unusu-

ally high floods of July, the Cavery and its main branches burst their banks, and caused two-hundred breaches, (some of very considerable magnitude, thus destroying much of the seed paddy, as also the plants, where they had just then been planted out. These heavy freshes were followed by a scarcity of water, the rivers being afterwards very low, and during the latter part of the season almost dry. The periodical rains were not seasonable. The north-east monsoon came down properly only in the month of October, and almost ceased afterwards, when it was most needed to bring to maturity the Sambapashanam, or the later rice crop, which forms the staple produce of the District. The subjoined Table shows the quantity of rain-fall during the past five years:—

Months.	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.
	Inches.	Inches.	Inches.	Inches.	Inches.
April	43	218	...	561	139
May	16	147	82	137	302
June	319	116	187	30	5
July	154	268	392	392	17
August	94	248	354	310	45
September	229	704	799	204	24
	855	1701	1814	1904	1351
October	1194	154	572	1303	159
November	109	1273	1273	1007	35
December	1202	117	1281	1329	20
January	...	30	93	...	10
February	42	574	212	...	...
March... ..	174	45	355	...	...
	2721	2463	3786	3639	224
Total... ..	3576	4164	560	5543	3591

SETTLEMENT REPORT OF

Sanitary Condition.

	Fasli 1273.	Fasli 1274.
Total cases of Cholera...	7 112	175
Cured	2,073	72
Proved fatal	5,049	103

There was no epidemic also of any kind amongst cattle.

Prices.

10. In a sanitary point of view, the season was good. Cholera, fever, and small-pox prevailed to a very limited extent, and mortality from cholera during the year under report, compared with that of the preceding year, was, as shown in the margin, insignificant.

11. The average commutation price of the year under report, as fixed from the village returns of retail sales of paddy, was Rupee 1-6-1 per Tanjore Kalam, or Rupees 160-1-8 per Madras garce. This is 14½ per cent. in excess of the commutation price of the preceding year, and about 186½ per cent. above the standard by which the present Land Revenue of the District is commuted into a money-assessment.

	Per Tanjore Kalam of Paddy.			Per Madras Garce.		
	RS.	A.	P.	RS.	A.	P.
Standard price...	0	7	8½	55	12	11
Commutation price of Fusly 1273...	1	3	3½	139	13	6
Do. do. of do. 1274	1	6	1	160	1	8
Increase above the standard	0	14	4½			
Per centage	186		½			
Increase above last Fusly	0	2	9½			
Per centage	0	14	½			

12. The rise in prices above the preceding year can be accounted for by a more deficient out-turn of the produce, as also by the increased exportation of grain to Ceylon; but the uniformly high standard which prices, as regards articles of all descriptions, have maintained during a period of twelve years must be attributed to the increased wealth of the agricultural population, and the consequent diminution in the value of money.

Emigration.

	Fusly 1273.	Fusly 1274.
Emigrants to the Mauritius...	427	479
To the French Colonies	966	516
	1,393	995
Passengers to Ceylon	4,296	4,941

13. The number of emigrants who have been passed for the Mauritius and the French Colonies during the past and preceding years are shown in the margin. No means are available for ascertaining the actual number of laborers who have emigrated to Ceylon on private contract; but the number of passengers who have proceeded to that Colony from the several Ports of this District, and which is also shown in the margin, may be taken as furnishing pretty fair data as to the extent to which emigration to Ceylon has taken place during the past and preceding years. From these figures it will be seen, that notwithstanding the increase in the price of food during the past year, more labor has not on the whole passed out of the District than in the year preceding, thus showing that employment at remunerative wages exists within the District as before—a pretty sure indication of the prosperous condition of the population.

Ryots' Holdings.

14. The extent of land comprising Ryots' holdings during the year under report, as compared with the year preceding, shows an increase of 4,981 acres in extent, with an increase of

TANJORE.

Rupees 9,642 in the amount of assessment, resulting from lands assessed at Rupees 18,051 having been taken up, and those bearing an assessment of Rupees 8,323, having been given up.

Items.	FUSLY 1273.		FUSLY 1274.	
	Extent.	Assessment.	Extent.	Assessment.
Ryots' holdings at the beginning of the year...	Acres. 10,08,281	Rupees. 39,76,110	Acres. 9,91,485	Rupees. 38,72,257
Deduct, lands given up	29,286	1,35,277	2,410	8,323
Remainder...	9,78,995	38,40,833	9,89,075	38,63,934
Add, lands newly taken up	12,503	31,510	7,409	18,051
Total holdings...	9,91,503	38,72,343	9,96,484	38,81,985
Deduct, whole fields retained in the Puttahs but left waste, the assessment of which was remitted... ..	7,978	25,454	16,478	52,672
Remainder...	9,83,525	38,46,889	9,80,006	38,29,313
Particulars. { Actual cultivation	9,05,054	36,83,631	8,95,404	36,50,107
{ Waste charged	78,471	1,63,258	84,602	1,79,206

N. B.—The difference between the figures shown, as representing the Ryots' holdings in Fasli 1273 and those brought forward, arises from the transfer in 1274 of one village to Shrotriamp and of one from Amani to the head "Ryotwar."

Lands given up, and taken up.

15. The extent of land shown in last year's Report as given up included lands which had been assigned to native religious institutions. Deducting this item therefore, and taking the remainder for comparison, as representing the actual extent of lands given up, the same in the past and preceding years, stands thus:—

	Extent.	Assessment.
	Acres.	Rupees.
Fusly 1273	2,670	7,946
„ 1274	2,410	8,323

The apparent anomaly of the amount of the assessment being larger, while the extent of land is smaller, is accounted for by difference in the rates of assessment. The decrease in the extent and assessment of lands taken up, while in some measure attributable to the adverse nature of the season is also the necessary consequence of the progress of cultivation in Tanjore having now reached a point beyond which it cannot be much further extended.

	Extent.	Assessment.
	Acres.	Rupees.
Fusly 1273	12,503	31,510
„ 1274	7,409	18,051
Decrease	5,099	13,459

Waste remitted, and waste charged.

16. In the extent of waste remitted, there is a large increase of Rupees 27,218, arising entirely from the failure of the monsoon. The increase of Rupees 15,948 in waste charged is the result of a larger extent of land having, on careful scrutiny, been found to have been left uncultivated by causes not strictly beyond the control of the Ryots.

Actual Cultivation.

17. The actual cultivation of the year, exclusive of waste charged, as compared with the year preceding, exhibits a decrease of 9,650 acres in extent, and Rupees 33,524 in assessment. Of this, as will be seen by the note entered in the subjoined Statement, by far the greater portion

SETTLEMENT REPORT OF

occurs under the head of wet, and the remainder under that of garden cultivation; there being hardly any decrease in dry cultivation.

Items.	Fusly 1273.		Fusly 1274.		DIFFERENCE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Wet... ..	6,71,034	33,29,311	6,62,222	32,99,562	Decrease. 8,872	29,749
Garden	21,612	79,658	19,917	75,642	Do. 1,695	4,016
Dry... ..	2,12,348	2,74,662	2,13,265	2,74,903	Increase. 917	241
Total...	9,05,054	36,83,631	8,95,404	36,50,107	Decrease. 9,650	33,524

Result of the Settlement of Land Revenue.

18. The subjoined Statement shows the net result of the Settlement of the Land Revenue under the head Ryotwar during the year under report as compared with the preceding year :—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Actual cultivation	36,83,631	36,50,107	.....	33,524
Waste charged... ..	1,63,258	1,79,206	15,948	.....
	38,46,889	38,29,313	.....	17,576
<i>Add.</i>				
Second crop assessment... ..	30,550	29,431	.....	1,119
Additional do, or Tiruvajasti	1,05,661	1,04,665	.....	1,096
Total assessment...	39,83,100	39,63,309	.....	19,791
Deduct remissions for Shavy, &c.	20,888	31,437	10,549	.....
Net Settlement	39,62,212	39,31,872	.....	30,340
Sundry items	80,607	.....	.....	*80,607
Total...	40,42,819	39,31,872	.....	1,10,947

* Transferred to the head Miscellaneous.

N.B.—This includes all villages except Amani; and the figures given in Statements Nos. 3 and 3 C put together will be found to tally with the foregoing Abstract.

Remissions.

19. The amount of remissions granted at the Settlement on account of Shavy and Stalakammi amounted to Rupees 31,437, which, added to Rupees 52,672 remitted on account of waste, make up an aggregate of Rupees 84,109, being Rupees 37,766 in excess of the total amount of remissions granted in the preceding year, as shown in the margin. These large remissions have been rendered necessary by the extremely unfavorable character of the past season, coupled with the state of the works of irrigation and drainage generally in the more eastern section of the District.

20. The Acting Sub-Collector, in his Report, notices the condition of the channels of irrigation and drainage in the south-eastern portion of his division, and Mr. Plumer's remarks apply equally well to the Tirutrapundi Taluk, which is situated at the south-eastern end of the

District. From the subjoined Statement in which the remissions granted are shown by Taluks it will be seen that of the total amount of remissions, viz., Rupees 84,109, no less than Rupees 69,306, or 82½ per cent, have been granted in the four Taluks of Mayaveram, Shialli, Negapatam, and Tirutrapundi, the first two being dependant on the Cavery in its lower course, and the latter situated in the part of the District above specified.

Taluks.	Land Revenue.	Remissions for Fusly 1274.	Per centage of remissions on Land Revenue.
	Rupees.	Rupees.	
Mayaveram	5,62,501	9,197	1.63.
Shialli	2,56,728	10,395	4.05
Negapatam	4,03,908	18,104	4.48
Tirutrapundi	3,09,724	31,610	10.2
	15,32,861	69,306	4.52
Tanjore	6,10,165	1,846	.3
Combaconum	7,54,851	1,566	.2
Mannargudi	4,05,561	4,243	1.04
Nannilam	7,08,406	945	.13
Puttukottai	1,90,170	6,203	3.26
	26,69,153	14,803	.55
Total...	42,02,014	84,109	2.0

General Abstract.

21. The following general Abstract exhibits in one view the result of the Settlement of all sources of revenue for the year under report as compared with the year preceding, from which it will be seen that there is on the whole a net increase of Rupees 1,63,898.

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
<i>Land Revenue.</i>				
Peishcush... ..	31,434	31,434	.....	.....
Ryotwary Settlement	40,42,819	39,31,872	.....	1,10,947
Jodi on Shrotriem, &c.	1,13,831	1,17,499	3,668	.....
Amani	6,105	.....	.....	6,105
Miscellaneous items... ..	37,281	1,21,009	83,928	.....
Total...	42,31,470	42,02,014	87,596	1,17,052
Net...	.....	.....	.....	29,456
<i>Extra Sources.</i>				
Abkarry	3,15,475	3,29,316	13,841	.....
Income Tax	64,469	62,637	.....	1,802
Sea Customs	2,93,640	2,94,891	1,251	.....
Land Customs... ..	54,754	69,874	15,120	.....
Salt	8,71,941	9,92,360	1,20,419	.....
Stamps	2,91,782	3,36,307	44,525	.....
Total...	18,92,061	20,85,415	1,95,156	1,802
Net...	.....	.....	1,93,354	.....
Grand Total...	61,23,531	62,87,429	2,82,752	1,18,854
Net...	.....	.....	1,63,898	.....

Land Revenue.

22. Under the head of Land Revenue, there is on the whole a net decrease of Rupees 29,456, resulting from the sum of Rupees 37,766, the excess in the amount of remissions allowed for waste, &c., as well as Rupees 13,169, the amount of fish rents transferred from the "Land Revenue Miscellaneous" to Local Funds, or a total of Rupees 50,935, which is counterbalanced by

	Rupees.
* Assessment of lands added to Ryots' holding, as stood last year minus decrease in additional and second crop assessment	7,578
Increase in Inam quit-rent	6,772
Collections made in previous years in the territories belonging to the late Raj, and which were lying in deposit, consisting of items Nos. 31 and 32 in Statement No. 9	5,298
Sundry Small Items	1,831
Total	21,479

four* items of increase, amounting to Rupees 21,479, as particularized in the margin. The large variations observable in the minor heads of Land Revenue are attributable chiefly to the transfer of "Sundry Items" of the Ryotwar Revenue, as also of the Amani to the head "Miscellaneous" under the Board's instructions contained in their Miscellaneous Circular of the 31st August 1864, No. XCIV.

Extra Sources, Abkarry.

23. The increase of Rupees 13,841 under Abkarry is due mainly to the collections of the Abkarry Revenue of the late Rajah's territories in previous years, and which remained in deposit, having, during the year under report, been carried to the credit of Government. The falling off in the farm of the Negapatam Taluk at its re-sale has been very nearly made up by the increase obtained in the sale of the Shialli farm.

Income Tax.

24. The decrease under the head of Income tax is too small to call for remark.

Sea Customs.

25. The export returns show a large increase, which is, however, very nearly counterbalanced by the falling off in Imports as shown in the margin, and thus leaves on the whole a small increase of Rupees 1,251, observable under the head of Sea Customs. The increase in Exports arises entirely from the increased exportation of rice, paddy, and pulses to Ceylon and Karrikal, as will be seen by the comparative Table entered below, this branch of trade having, during the year under report, been carried on more briskly than in the year preceding.

	FUSLY 1273.		FUSLY 1274.	
	Value.	Duty.	Value.	Duty.
<i>Exports by Sea.</i>				
Paddy and Rice	29,48,983	1,53,797	43,22,932	1,84,425
Pulses	67,964	3,101	1,37,678	6,650
	30,16,947	1,56,898	44,60,610	1,91,075
<i>Exports Inland.</i>				
To Karikal, of do.	6,34,771	29,625	8,87,102	42,514
Total	36,51,718	1,86,523	53,47,712	2,33,589

The decrease in imports arises chiefly from the diminished exportation of betel-nut, cotton piece goods and spices, the trade in nuts, which form the chief articles of import in this District, having been especially depressed, as has also the trade with Singapore and Penang generally. The collection of only one per cent. duty on all the iron imported by the Railway Company has also affected the import returns.

Land Customs.

26. The increase of Rupees 15,120, observable under the head of Land Customs, arises from the increased exportation of grain to the French settlement of Karrikal already noticed.

Salt.

27. The large increase of Rupees 1,20,419 in the salt revenue, is the result of a fuller development of the inland trade by the Railway, for which greater facilities were afforded by an increased stock of salt at Negapatam. In the year 1863, owing to the adverse character of the season, there was an almost complete failure of manufacture throughout the District, by which the sales in Fusly 1273 were considerably affected. In the manufacturing seasons of the past and present years, vigorous efforts were made to replenish the stock to the fullest extent, and though they were not attended with as much success as could have been desired, yet they had the effect of ensuring a supply sufficient to meet all the current demands of trade.

Stamps.

28. The increase in the Stamp Revenue, while it is doubtless in some measure attributable to the provisions of the Law being better understood, and its requirements more strictly complied with, is also the necessary consequence of a progressive state of society, which shows itself in the increased value of land and the increased amount of litigation.

Collections, Current.

29. The aggregate demand comprising all sources of revenue, for the year under report, amounted to Rupees 62,87,429 as shown in the subjoined Abstract, of which Rupees 61,84,097 were realized within the Fusly, leaving at its close a balance of Rupees 1,03,332. This has been reduced by subsequent collections up to the end of August to Rupees 15,595, bearing a per centage of only one-fourth per cent. on the total demand. Of the reduced balance last noted, Rupees 14,771 come under Land Revenue, the proportion therefore of the collection to the demand under this head is about one-third per cent., a result which, considering the character of the season, will, I am sure, be deemed satisfactory. I must at the same time add, that owing to the deficient out-turn of the harvest, the Ryots have in many cases, more especially in Tiruturapundi, experienced much difficulty in meeting the demand; notwithstanding the large remissions made for loss sustained by them in the shape of Shavi, or crops entirely destroyed from drought.

Items.	Total demand.	Collections within the Fusly.	Balance.	Subsequent collections up to 31st August 1865.	Remainder.
	RS.	RS.	RS.	RS.	RS.
Land Revenue.	Poliapat	31,434	30,114	1,320	1,320
	Ryotwarri	39,31,872	39,54,072	77,800	64,344
	Jodi on Shrotriems, &c.	1,17,499	1,15,526	1,973	1,627
	Miscellaneous	1,21,209	1,16,006	5,203	4,234
	Total	42,02,014	41,15,718	86,296	71,525
Sundry Sources of Revenue.	Abkarry	3,29,316	3,27,038	2,278	2,278
	Income Tax	62,667	52,234	10,433	9,609
	Sea Customs	2,94,891	2,94,891	...	...
	Land Customs	69,874	69,874	...	...
	Salt	9,92,360	9,88,035	4,325	4,325
	Stamp	3,36,307	3,36,307	...	...
	Total	20,85,415	20,68,379	17,036	16,212
	Grand Total	62,87,429	61,84,097	1,03,332	87,737

Arrears of Land Revenue.

30. The arrears of Land Revenue on account of previous years, as they stood at the beginning of the year under report, amounted to Rupees 1,24,149, of which Rupees 1,10,813 have been collected up to the end of August, and a further sum of Rupees 6,266 has been remitted under the sanction* of Government, thus leaving a net balance of only Rupees 7,070, which is thus classified.

* 12th May 1865, No. 1,005, communicated in Board's Miscellaneous Circular LXXVI., 15th June 1865.

Fushies.	Recoverable.	Doubtful.	Irrecoverable.	Total.
	RS.	RS.	RS.	RS.
1271 .....	.....	291	...	291
1272	120	361	...	481
1273	1,751	562	3,447	5,763
	1,874	1,214	3,447	6,535
Add balance of demand on account of price in Olangu villages for Fushy 1268, conditionally sanctioned.—Vide letter to Board 14th July 1865, No. 211 paragraph 2.....				535
				7,070

31. Stringent measures have been adopted for the realization of the sum of Rupees 1,874 classed as recoverable, and the same is accordingly in course of collection. The sum of Rupees 1,214, classed as doubtful, consists of two items, one of which cannot be disposed of until the result of a suit pending before the Courts is known, and the other is under investigation. The particulars of the portion classed as irrecoverable are given in the separate Statement herewith submitted, (Enclosure No. 24) with full explanation of the grounds on which the recommendation for remissions is based in each case, and I beg to solicit sanction for this portion of the arrears being written off.

Value of property sold for arrears.

32. The subjoined Table shows the extent to which coercive process was employed during the year under report for the recovery of arrears of revenue as compared with the preceding year.

Fushies.	Estimated value of property sold.			Value of property actually sold.		
	Real.	Personal.	Total.	Real.	Personal.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
1273.....	2,247	6,398	8,645	2,490	753	3,243
1274.....	7,040	18,359	25,399	2,041	1,610	3,651

In reference to this subject, I would beg to observe that the operation of Act II of 1864 has been attended with satisfactory results; for while it affords all desirable facility in the realization of the arrears of revenue, it gives the defaulter, as well as others interested, every opportunity of preventing the sale of property by discharging the arrears.

TANJORE.

Receipts and Charges.

33. The actual Receipts and Charges of the past and preceding years under the different heads of revenue are shown in the following comparative Statement:—

ITEMS.	RECEIPTS.		CHARGES.		PER CENTAGE OF CHARGES ON RECEIPTS.	
	Fushy 1273.	Fushy 1274.	Fushy 1273.	Fushy 1274.	Fushy 1273.	Fushy 1274.
	RS.	RS.	RS.	RS.	RS.	RS.
<i>Land Revenue.</i>						
Current, including Miscellaneous ...	41,15,799	41,15,718	4,80,326	4,79,139	11.57	11.34
Arrears, including do. ...	29,760	1,09,475				
Total...	41,45,559	42,25,193				
<i>Sundry Sources of Revenue.</i>						
Abkarry	3,13,883	3,35,795	...	...	...	...
Income Tax	59,518	67,925	882	1,546	1.48	2.28
Sea Customs	2,93,640	2,94,891	29,704	15,599	10.1	5.29
Land Customs	56,750	69,874	2,717	2,598	4.78	3.72
Salt	8,71,235	9,88,741	71,859	95,248	8.25	9.63
Stamp... ..	2,91,894	3,36,307	11,845	12,753	4.06	3.79
Total...	60,32,479	63,18,726	5,97,333	6,06,883	9.9	9.61

Receipts, Land.

34. In the receipts under the head of Land Revenue, there is an increase of Rupees 7,9634 arising from a larger amount than was collected in the year preceding, having been collected during the year under report on account of arrears. In the collections on account of the current revenue, there has been little or no variation, the decrease in the demand having been nearly made up by an increase in the proportion realized.

Abkarry.

35. The increase of Rupees 21,912, in the Abkarry receipts, has been accounted for to the extent of Rupees 13,958 under the head "Settlement of the Revenues," and the remaining increase is due merely to a larger proportion of both the Current and Arrears demand having been collected within the year under report than in the year preceding.

Income Tax.

36. The increase in the collections of the Income tax is likewise thus accounted for.

Sea and Land Customs.

37. The small increase in Sea Customs needs no remark, the variations observable under the minor heads of Imports and Exports having been already explained in reference to the "Settlement of the Revenues" as has been also the increase in Land Customs.

Salt and Stamps.

38. The large increase in the receipts under the heads of Salt and Stamps has likewise been already accounted for.

Charges, Land.

39. In Land Revenue charges there is, on the whole, a net decrease of Rupees 1,187, resulting from variations under several minor heads. Of these, the most notable are an increase of Rupees 17,570 under the head of Husur and District Establishments, arising from the fact that the salaries due to the village Establishments for a portion of the preceding year have been paid during the year under report; a decrease of Rupees 16,235 under the head of Pagoda and Yeomiah allowances, arising from a smaller amount of arrears having been paid

during the year under report than in the year preceding, and a further decrease of Rupees 4,755 under the head of salaries of Collectors, &c., which is accounted for chiefly by the fact that the two Assistant Collectors attached to this District drew their salaries for a smaller period during the year under report than they did in the year preceding.

Sea Customs.

40. In the charges under the head of Sea Customs, there is a falling off of Rupees 14,225, arising from the fact that in the preceding year a large refund had to be made for special reasons; while in the year under report, a similar disbursement did not take place.

Salt.

41. In Salt charges, there is a net increase of Rupees 39,312, consisting chiefly of four items, and a gross decrease of Rupees 15,925, made up of three items, which will now be noticed in their order.

The items of Increase are:

	rs.	
Firstly.—Kudivaram	23,502	The result of larger quantity of salt made.
Secondly.—Amani manufacture at Vedarniem, and the collection and storing of spontaneous Salt	8,322	Arises from the increased manufacture of salt under Amani.
Thirdly.—Shipping and other charges on account of salt supplied for exportation by sea	2,451	Due to a larger quantity of salt having been exported on private trade.
and Fourthly.—Establishment	4,660	The result of the salary, according to the increased scale, having been paid during the whole of the year under report, while in the year preceding it was paid only for five months.
Sundries	377	
	39,312	

The Items of Decrease are:

	rs.	
First.—Transportation of salt from Vedarniem to Negapatam	12,576	A special item of charge incurred in the preceding year.
Secondly.—Salary of Deputy Collector	1,564	A moiety of the salary for the period during which the Deputy Collector was on leave.
and Thirdly.—Police Guard	1,220	Charge transferred to the Police Department.
Sundries	563	
Total...	15,923	

42. The variations under other heads of charges are too small to call for remark.

Special Products.

43. The subjoined Statement shows the extent to which special products have been cultivated in this District during the past ten years.

Faslis.	COTTON.		INDIGO.		SUGAR-CANE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1265	3,077	3,805	3,413	7,147	360	2,297
1266	2,969	3,669	2,540	4,564	416	2,514
1267	2,444	3,671	1,193	2,485	399	2,461
1268	1,756	2,632	866	1,576	461	2,967
1269	1,036	1,356	882	1,550	311	2,073
1270	576	793	1,994	3,860	320	2,066
1271	2,153	2,728	2,941	4,779	445	3,160
1272	2,107	2,249	2,731	5,385	461	2,017
1273	3,830	4,931	1,283	1,658	448	2,913
1274	6,954	8,060	1,261	1,666	380	2,714

44. There is an increase observable in the extent of land cultivated with Cotton during the past two years; but it is so small that it only shows to what a limited extent the stimulus which the cultivation of this staple has received elsewhere has actually operated in this District. The cultivation of Sugar-cane does not call for any special remark; and as regards Indigo, I would,

with reference to paragraph 9 of the Board's

15th June 1865, Miscellaneous Circular, No. LXVI.

Proceedings marginally noted, beg to observe that so far as I have been able to ascertain, there has been no deterioration in the quality of the article as produced in this District. The diminution in the extent of its cultivation during the past two years may be attributed to the almost entire absence of rain in the months of January and February, when it is generally cultivated in this District. Further, it would seem that with the depressed trade in piece goods, there has been a corresponding diminution in the use of this dye, accompanied, as a necessary consequence, by a depreciation in its market value, and this may to some extent also account for the falling off in the cultivation.

45. The extent of landed property acquired by public servants during the year under report is shown below, and calls for no special remark.

ITEMS.	Fusly 1273.			Fusly 1274.		
	Number.	Extent of land.	Assessment.	Number.	Extent of land.	Assessment.
		Acres.	Rupees.		Acres.	Rupees.
Acquired by purchase and mortgage..	18	249	947	19	132	541
Do. by inheritance	...	...	...	...	...	...

Taluk and village Accounts.

46. With regard to the Taluk and village accounts, last year those of most of the Taluks were examined by Mr. Cadell, and the result of his examination, as also the instructions issued by him, with a view to the correction of the defects and errors observed, are embodied in a Circular published* in the District Gazette.

* Vide District Gazette of the 2nd July 1864, page 353.

This year, during my tour into the Taluks, I have examined the accounts of two Taluks, as also of a few villages, and have found that they are on the whole properly kept according to the forms. In pursuance with the Board's instructions, noted in the margin, the Revenue

Inspectors have been especially charged with the duty of instituting a periodical examination into the village accounts, and have been directed to bring to notice any instance in which the same are found not to have been properly kept. The Acting Sub-Collector, in his report, states that the Taluk accounts in the Division under his charge are kept strictly according to forms, and that those of the villages which were examined by him have been found more correctly prepared than they were before.

47. Having only joined the District just before the close of the Fusly, I am unable to report personally on the conduct of the Subordinate officers. I must, however, mention that Mr. Logan, the Acting Head Assistant Collector, is an admirable public servant, and of much assistance to me; and that Venkaswami Row, my Serishtadar, conducts his duties in a most satisfactory manner, and deservedly bears a high character for probity as well as ability.

TANJORE,
9th September 1865.

(Signed) G. L. MORRIS,
Collector.

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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 Fusly 1274, (1861-65,) together with the several statements and their enclosures prepared in the prescribed form.

Villages at which the Settlement was made.

2. The Settlement was commenced on the 16th, and was completed on the 26th May 1865, at the stations as shown in Statement No. 1.

3. The total number of villages of the Sub-division, and the different towns under which they are held, are the same as they were in last year, as shown in the subjoined Statement :—

Description of Villages.		Number of Villages in Fusly 1273.	Number of Villages in Fusly 1274.	Increase.	Decrease.
Tahsil, or Government Villages.	Ryotwar ...	508	508	...	...
	Mothambaisal ...	824	824	...	...
	Olungu rented unaffected by price ...	15	15	...	...
	Do. affected by price ...	1	1	...	...
	Amani... ..	v. H. 2 1	v. H. 2 1	...	...
	Total...	1,350	1,350	...	...
Inam villages.	Shrotriem ...	8	8	...	...
	Servamanium ...	75	75	...	...
	Fixed money, rented ...	19	19	...	...
	Permanently grain, rented...	11	11	...	...
Total..		113	113	...	...
Grand Total...		1,463	1,463	...	...

2,067 Puttahs, as shown in Column 4 of Statement No. 1, were not renewed, as no material change was required.

Season.

4. The season was one of the most unfavorable known for many years. The early crops were greatly damaged by the floods in July; many of the rivers and large channels bursting, or overtopping their banks, and doing much injury to the surrounding lands. The later crops were utterly exhausted from want of the usual and necessary supply of rain. The north-east monsoon was a total failure. In November and December, when abundance of rain is looked for, only about five inches on an average fell. Indeed, during the whole Fusly the rain-fall was little more than half of what it was during the preceding Fusly. What then, with the early floods and the late drought, both early and late crops naturally suffered very severely and throughout the Sub-division, the out-turn was very scanty, though not, perhaps, so much so as might have been expected. In some parts where the floods subsided early enough to allow of the fields being re-sown, the benefit derived from the deposit brought on to the land by the flood was greater than the damage done by the water, and an ample crop was the result.

SETTLEMENT REPORT OF

5. The subjoined Table shows the average rain-fall in each month as compared with Fusly 1273 :—

	Months.	1273.		1274.	
		Inches.	Tenth	Inches.	Tenths.
First half year.	April	6	...	1	1
	May	...	7	2	8
	June	1	7	...	8
	July	1	5	5	1
	August... ..	3	1	2	7
	September	2	4	2	3
	Total...	15	4	12	8
Second half year.	October... ..	9	5	9	5
	November	13	6	2	9
	December	18	...	2	8
	January	...	...	1	8
	February	...	...	...	...
	March... ..	...	...	...	...
	Total...	42	1	17	...
Grand Total...		56	5	29	8

Sanitary condition.

* Fusly 1273...	...	...	...	...	...	2.115
Do. 1274...	...	...	...	...	...	34

Decrease... 2,111

land small-pox would bear an equally favorable comparison. It would thus appear that the extreme dryness of the year has been favorable to the general health of the people. Notwithstanding the long continued drought, the mortality amongst the cattle was much less than in the preceding Fashl. Murrain prevailed to a slight extent in March and April; but it soon died out and did but little damage.

Prices.

Prices.

7. Prices of all description of grain, especially rice and paddy, have risen steadily, and show an increase of more than 50 per cent. over those prevailing during the last Fasli, and 174 per cent. above the standard price. This is to be attributed partly to the unfavorable result of the harvest, and partly to the increased export of paddy and rice to Ceylon. A large quantity of grain was likewise sent to Madura where great scarcity prevailed. Prices will never fall to what they were some 20 years ago; but let there be an ordinarily good season (i. e., a good fresh in the rivers in June and September, and seasonable rain in November, December, and January) with the natural result a plentiful harvest, and prices will fall almost as rapidly as they have risen.

Description of Grain.	Price.		In-crease.	De-crease.
	Fasli 1273.	Fasli 1274.		
Paddy, 1st sort, per Garce...	152	184	32	...
Do. 2nd do.	139	170	31	...
Cholum.	189	231	42	...
Kamboo	193	259	66	...
Horse-gram... ..	201	268	67	...
Raghee... ..	190	207	17	...

Standard price...	...	...	...	RS.	A.	P.
Commutation price of Fasli 1274...	...	...	...	0	8	0 $\frac{3}{4}$
Percentage...	...	...	...	1	6	11 $\frac{1}{4}$
				174	0	0

Ryots' holdings, actual cultivation, waste charged, and remitted	Percent
1. Ryots' holdings	100
2. Actual cultivation	85
3. Waste charged	15
4. Remitted	85

8. The subjoined Statement exhibits the actual operations of the year as regards the Ryots' holdings.

Items.	Fasli 1273.		Fasli 1274.		Increase.		Decrease.		Remarks.
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	
Holdings at the beginning of the year.....	* 2,32,331	* 10,95,989	2,27,287	10,71,380	...	...	5,044	24,609	* These items show a decrease of 31 acre and 500 Rupees as compared with the entries in the last Fasli's statement. This is owing to the same being the amount of ground rent on certain Government waste lands in Negapatam, &c., which were hitherto included in Ayan, having been transferred this year to the Head of Miscellaneous Accounts, Item No. 16, under Board's Minutes of Consultation, dated 31st August 1864, No. XCIV, vide Tanjore District Gazette of 1864, page 601.
Deduct lands given up.....	5,927	29,496	225	690	...	...	5,702	28,806	
Remainder.....	2,26,404	10,66,493	2,27,062	10,70,690	658	4,197	...	...	
Add lands taken up	883	4,887	571	2,012	...	...	3,012	2,875	
Total holdings.....	2,27,287	10,71,380	2,27,633	10,72,702	346	1,322	...	...	
Deduct waste remitted.....	1,295	4,983	2,489	9,545	1,194	4,562	...	...	
Remainder.....	2,25,992	10,66,397	2,25,144	10,63,157	...	...	848	3,240	
Particulars... { Actual cultivation.	2,11,600	10,26,588	2,10,974	10,26,678	...	90	626	...	
	14,392	39,809	14,170	36,479	...	...	222	3,350	

9. The decrease under the items Ryots' holdings and lands given up is only nominal, the greater part of it (27,000 Rupees) being the assessment on lands assigned to Pagodas in lieu of ready-money grants, and which, though included in Fasli 1273, of course, does not appear in Fasli 1274.

The decrease under lands taken up is owing to the unfavorable nature of the season, in consequence of which only a small extent of waste lands were newly brought under cultivation.

10. The following is the abstract showing the waste remitted and charged in comparison with Fasli 1273.

	1273.		1274.	
	Extent.	Assessment.	Extent.	Assessment.
Waste remitted.....	1,295	4,983	2,489	9,545
Waste charged.....	14,392	39,809	14,170	36,479

11. The increase under Fasli 1274, under the item of waste remitted, is attributable to the unfavorable character of the season.

12. The item, waste charged, includes lands left waste by the Mirassidars' own negligence and such as were below 10 per cent. of their entire holdings.

Remissions.

13. The subjoined Statement shews the remissions under Shavi and Stalakammi in comparison with Fasli 1273.

ITEMS.	Fasli 1273.	Fasli 1274.	Increase.	Decrease.
Shavi	4,564	9,419	4,855	...
Stalakammi	125	48	...	77
Total...	4,689	9,467	4,855	77

14. As might be expected, an increased amount of remission was granted under the head of Shavi. This was the necessary result of a bad season. But bad as the season was, the increased amount of remission applied for and granted must be attributed in a great measure to the deplorable state of the drainage and irrigation channels in the south-east portion of the Sub-division. I will not repeat what I said in my last Jamabundi Report. I regret that nothing has been done towards improving the existing state of things. The Mirassidars have, in despair, agreed to execute the most urgently required works at their own expense, and estimates have been prepared for them by the Department Public Works Officers; but the expenditure required is so large that I much fear that the Mirassidars will not have the means to carry out the works properly. Captain Oakes tells me that some of the improvements proposed by the

* Proceedings of Madras Government, Public Works Department, dated 6th October 1864, No. 2,884.
Do. Board of Revenue, dated 11th November 1864, No. 7,186.

Tahsildar in the list forwarded* to Government last year will be carried out in connexion with the new Canal, which he says, will bring the low water sea level to the land themselves. He approves of many of the Tahsildar's suggestions. With the exception of Rupees 900, remission granted in the Nannilam Taluq to Mirassidars, whose lands suffered from the heavy floods, nearly the whole of the remainder of the remission granted this year, both under Shavi and waste, is for the lands situated in this portion of the District. The loss to these Mirassidars is very heavy. They are, with few exceptions, very poor, and are quite unable to spend much money upon expensive works of improvement. I do earnestly trust, therefore, that steps will be speedily taken to effect the required improvements for them, and I am satisfied that Government will be amply re-paid for the outlay both by the increased amount of land cultivated and by the decrease in the amount of annual remissions, and they will moreover improve greatly the condition of a large number of impoverished Mirassidars. I also wish to bring to notice the very bad and dangerous condition of the banks of many of the rivers in the Nannilam

Taluq: The Tahsildar complains that little attention is paid to the banks by the Officers of the Department Public Works. The weakness of these banks were terribly exposed last July when no less than 85 breaches occurred in the limits of the Nannilam Taluq. These banks require the greatest care and attention, and measures should be taken to prevent the recurrence of such disasters as those of last year.

Cultivation and Settlement.

15. The following Statement shows the comparative cultivation and Settlement of the Land Revenue for the two Faslis.

Items.	Fasli 1273.		Fasli 1274.		Increase.		Decrease.		Remarks.
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	
Unirrigated, or Dry land.....	*23,062	*31,958	23,164	32,131	102	173	...		* Vide remarks in the Statement of Ryots' holdings.
Irrigated, or Wet land.....	1,95,814	10,10,558	1,94,880	10,07,173	...	.....	934	3,385	
Garden do.	*7,116	*23,881	7,099	23,853	...	.....	17	28	
Total...	2,25,992	10,66,397	2,25,143	10,63,157	102	173	951	3,413	
Second crop assessment... ..	.....	1,725	.....	2,152	...	427	...	.....	
Additional do. ... ..	.....	15,844	.....	16,248	...	404	...	.....	
Total...	.....	10,83,966	.....	10,81,557	...	1,004	...	3,413	
Deduct remissions.	.....	4,690	.....	9,467	...	4,777	...	.....	
Remainder...	.....	10,79,276	.....	10,72,090	...	.....	...	7,186	

The decrease under this head is owing to the large amount of remissions granted this year, the reasons for which have been explained above.

Extent of land cultivated with special products.

16. The following gives a comparative view of the extent of land cultivated with sugar-cane, cotton and indigo in Faslis 1273 and 1274.

Products.	Fasli 1273.		Fasli 1274.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Sugar-cane... ..	52	276	5	212	.....	.....	1	64
Cotton.....	1	8	21	25	20	17	.....	.....
Indigo.....	55	68	69	96	14	28	.....	.....
Total...	108	352	141	333	34	45	1	64

Net decrease 19.

SETTLEMENT REPORT OF

Land and sundry Sources of Revenue.

17. The following Statement shows the general result of all branches of Revenue for

the year under Report in comparison with Fasli 1273.

Items.	Fasli 1273.	Fasli 1274.	Increase.	Decrease.	Remarks.
					Rs.
Jody...	13,955	14,977	1,022	...	Ryotwar as per last Statement. 10,98,394 Do. ,, present do. 10,79,276
Ryotwar ...	10,79,276	10,72,090	...	7,186	Difference included under Miscellaneous this year. 19,118
Total...	10,93,231	10,87,067	1,022	7,186	
Miscellaneous...	23,512	25,339	1,827	...	Miscellaneous as per last Statement. 7,248
Total...	11,16,743	11,12,406	2,849	7,186	
Abkarry ...	93,375	89,796	...	3,579	Amani shewn separately last year, but included under Miscellaneous this year. 448 Amount kept in deposit last year, being excess collec- tion now transferred to Miscellaneous. 33
					Total... 26,847
Stamp. ...	51,989	73,144	21,155	...	
Sea Custom ...	2,93,398	2,94,799	1,401	...	
Land Custom...	54,728	69,371	14,643	...	
Total...	4,93,490	5,27,110	37,199	3,579	Deduct. Amount of fish rent shewn under Miscellaneous last year, but now transferred to Local Fund Accounts. 3,334
Grand Total...	16,10,233	16,39,516	40,048	10,765	Price of Village Manual charged last year under Miscellaneous, but this year omitted their being no head- ing in form. 1
Net Increase...				29,283	Amount charged under Mis- cellaneous in this year. 23,512

18. The increase under item Jody is attributable to the rise in the price charged on the Government share of paddy in permanently grain rented villages. The decrease under the head of Ryotwar has been explained. The causes for the increase under the head of Miscellaneous are; 1st, the quit rents on the Inam lands were brought to account during the present Fasli as settled by the Inam Commissioner; 2nd, the produce of the Amani lands was charged at the current high price and; 3rd, the Government waste lands in Negapatam were rented higher this year than last. The decrease under the head of Abkarry is owing to the Abkarry Farm of the Negapatam Taluq having fetched considerably less when put up to auction last February than it did at the previous sale.

The farm was re-sold before the expiry of the lease, in consequence of the death of the Renter. At the previous auction there had been a very great competition for the farm, and the price at which it was eventually knocked down was considerably beyond its value, and the consequence was that the renter was nearly ruined. This time of course bidders were scarce, and it was knocked down at the upset price. The removal of the Court of Small Causes from Tranquebar to Negapatam has favorably affected the revenue derived from Stamps. The increase under the head of Sea

TANJORE.

Customs is owing principally to the increased export of grain which shows an increase of Rupees 34,000 and odd over the returns of last year; a much larger export trade than usual was carried on in grain at the Northern Port of the District—Negapatam, Nagore Trimullavasal and Tranquebar the returns from Adrampatam and Muthupettai under Exports also shows an increase in comparison with last year; but at the Port still further south, there is a considerable decrease. The total net increase under the head of Exports is Rupees 33,000 and odd. There is a decrease of Rupees 32,000 and odd in Imports. The fruit and nut trade has been especially depressed. The collection of only one per cent. duty on all the iron imported by the Railway has also unfavorably affected the returns. The other articles in which there is a notable falling off are Cotton Piece Goods and spices. In most of the principal ports of the District there is a greater or less decrease under this head, and especially in Nagore and Negapatam; the depression in the trade with Singapore and Penang having especially affected these Ports. The increase under the head of Land Customs is owing to the large amount of grain duty collected at Karrikal.

19. Of the total demand of Rupees 16,39,516, as entered in Statement No. 11, a sum of Rupees 16,30,431 was realized within the Fasli, leaving a balance, at its close, of Rupees 9,085, which sum was reduced by further collection, up to the 10th July 1865, to Rupees 6,685, or $\frac{1}{3}$ of a Rupee per cent. of the demand. This balance is found chiefly under the following head.

Jody on Inam Villages.....	109
Ryotwar	3,650
Miscellaneous	653
Abkarry.....	2,273
Total...	6,685

20. The balance under the head of Abkarry is due by the late Abkarry renter, who, however had previously deposited seven security Bonds, amounting to Rupees 3,500, now in the Negapatam Taluk Treasury. The Collector has been requested to give orders for the disposal of these Bonds—vide correspondence marginally noted. Of the balance of Rupees 4,412, under other heads, Rupees 778 is due on the land of Thiagasanunantha Muthaliar of Nagore, which have been attached under Section 184 of the Code of Criminal Procedure. This balance must remain in abeyance for the present. Measures will be taken for the speedy collection of the remaining balance, the result of which will be hereafter communicated to you.

Demand, Collection, and Balance of Arrears.

21. The arrears of former years amounted, at the commencement of Fasli 1274, to Rupees 12,730, as shown in statement No. 13. Of this, Rupees 12,533 were collected within the Fasli, leaving at its close a balance of 197 Rupees, which sum has been recommended to be written off from the accounts as irrecoverable, as per letter noted in the margin from this office.

No. 139 of 22nd July 1864.
" 132 of 9th June 1865.

Coercive Process.

22. Coercive process was employed in the collection of revenue in a larger number of cases in this Fasli than in the preceding. The value of lands, and other property attached, was 5,019 Rupees; but that sold was only Rupees 1,864, as shown in Enclosure A of Statement No. 13. This difference is owing to the defaulters having paid the arrears immediately after the sale Notices were issued.

Act II of 1864 has been found to work satisfactorily and to facilitate the collection of arrears, while it affords to the defaulters every opportunity for discharging the arrears due in prevention of the sale of their property.

SETTLEMENT REPORT OF TANJORE.

Charges.

23. The statement of charges is not furnished, as *these* accounts are kept in the Collector's Office for the whole District.

The working of the Village and Taluk Accounts.

24. I am happy to be able to give a more favorable report under this head than I could last year. The Taluk Accounts, both in Negapatam and Nannilam, are kept strictly according to forms. The Accounts of those villages which I examined were also more correctly prepared. I am sorry to say that very few of the Curnums have completed the B. Register. I have issued very strict orders to them on the subject, and have also desired the Revenue Inspectors constantly to inspect the Accounts of the Vattams in their jurisdiction, and to report every Curnum whose Accounts are found to be imperfectly and incorrectly prepared.

Land acquired by Public Servants.

25. Land to the extent of eighty-four acres were acquired by public servants during the year under report.

Remarks on the conduct of the Subordinates.

26. I have no remarks to make on the conduct of my subordinates.

(Signed) C. G. PLUMER,
Acting Sub-Collector.

N. B.—Since writing the above, your letter of the 11th instant, No. 761, has been received conveying the sanction of Government to write off, as irrecoverable, Rupees 150 of the arrears of former Faslis, alluded to in paragraph 21 of this Report. There now remains a balance of Rupees 47 only under this head.

(Signed) C. G. PLUMER,
Acting Sub-Collector.

SETTLEMENT REPORT

OF

TRICHINOPOLY.

1. I have the honor to submit my Report on the settlement and collection of the revenues of this District for Fusly 1274, (A. D. 1864-65,) with the usual explanatory Statements.

Statement No. 1,
To Board, 14th January 1865, No. 7.

2. As already intimated to the Board, the settlement of the entire District was made by myself on the basis of the revised Survey and assessment recently introduced by the Settlement Department. The stations at which the Jummahbundy was conducted are shown in the Statement.

3. It will be seen that there are some variations in the number of villages composing each Taluk. This is owing to the amalgamation of minor detached hamlets and the division of villages, where convenient and necessary, in connection with the operations of the new Survey and Settlement, and also to the transfer of villages hitherto held on favorable terms from the head of "Government" to "Inam," and to the incorporation of certain Shrotriems with Government villages. The net result is a decrease of fifteen villages as compared with the previous year.

4. The total number of Land Revenue Puttahs issued was 1,13,900. There were separate Puttahs besides for sundry items, given under the Orders marginally noted. The system of permanent Puttahs will come into force in this District from the Fusly under report, now that the new Settlement has been introduced and the Puttahs granted under it will not require renewal, except where rendered necessary by material changes in the details of the settled amount. It will be observed that the number of the past year's Puttahs is very nearly the same as that of the preceding Fusly.

Season.

5. The season was on the whole not unfavorable for agriculture. The early rains were somewhat deficient which proportionately impeded the early cultivation, but the north-east monsoon proved more abundant. The heavy and general rain which fell in October greatly benefited the Sumbah, which is the chief wet cultivation of the District. These later rains, however, which usually extend well into December, having failed in November, the out-turn of the harvest was on the whole below the average. In January, February, and March, there was a general drought throughout the District, in consequence of which almost all the tanks were dried up. The freshes in the Cauvery were seasonable as usual. They were so heavy, however, in July, that they inundated large tracts of land, and damaged to some extent, the early Car and young Sumbah plants. The freshes caused several breaches in the river and channel embankments, which, however, were soon repaired.

SETTLEMENT REPORT OF

6. The average rain-fall of the District during the Fusly, as compared with Fusly 1273, is given in the margin. The entry for the past Fusly, viz., 74.1 inches is obviously wrong. It arises apparently from inattention in registering the fall in some Taluks, and cannot now be rectified. Care will be taken, however, to prevent a recurrence of such carelessness.

Public health.

7. The District was remarkably free from disease during the year. There were but few cases of cholera, small-pox or fever, even in the Trichinopoly town. The cattle also were unusually healthy, though there was a want of pasture during the hot months.

Vaccination.

8. The Vaccination Department being now placed under a Superintendent General, and Deputy Superintendents of Circles, I have not deemed it necessary to notice specially the operations of this Department.

Prices.

9. Prices continued during the year to maintain their high standard. Indeed, they were greatly in advance of those of the preceding Fusly, the increase ranging from eight per cent. in the case of Cholam to so much as twenty-five per cent. in the case of Horse-gram. The price of Paddy was twenty-three and twenty-four per cent. higher than in Fusly 1273, and nearly three times the commutation rate adopted in the new Settlement. The Abstract below gives the prices of the principal grains:—

Description of Grain.	Commutation rates.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.	Percentage.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Shumbah	66 10 8	157 2 8	194 9 2	...	37 6 6	24 0 0
Car	...	141 11 3	176 7 9	...	34 12 6	24 0 0
Cholam	100 0 0	177 0 8	191 15 3	...	14 14 7	8 0 0
Kainboo	83 5 4	167 15 6	179 13 5	...	21 13 11	14 0 0
Horse-gram	...	159 7 3	199 3 9	...	39 12 6	25 0 0
Raghee	83 5 4	147 8 7	169 3 1	...	21 10 6	15 0 0
Varagoo	50 0 0	107 9 1	107 11 5	...	0 2 4	0 2 0

Emigration.

10. Four hundred and thirty-six persons are found to have emigrated to the Mauritius and other places against one hundred and forty-two in the preceding year. This increase is not owing to any want of employment, which is both abundant and well paid in the District, but rather to the temptingly higher wages offered abroad.

Holdings—Statement No. 3.

11. The area of land comprised in the Ryots' holdings, according to last year's accounts was Acres 7,26,974, assessed at Rupees 14,93,805. According to the settlement now completed, it is 7,99,712 Acres, bearing an assessment of Rupees 11,80,809. It should be explained that the area given for last year was not correct, because the Cawnie was converted into Acres at the rate of 1.31 Acres, whereas the exact equivalent in the Neerarambham parts of the District is only 1.1 Acre. But independently of this, it is not possible to institute a comparison between this and last year's holdings, that is, between the former Curnums' and the present survey areas, because, as explained by Mr. Puckle in his final Report on the Settlement,

Dated 30th May 1865, paragraph 33.

"the former represent but the actual cultivation from which every fraction of unprofitable ground has been most carefully excluded, while the latter avowedly include the strips of waste that commonly surround the fields, as well as all minor irrigation channels, hedges, banks, and paths."

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Besides, the Survey Registers do not give the extent of fields according to the old accounts, and a correct comparison, therefore, between the past and present years, as far as the extent of land is concerned, is out of the question in this the first year of the new settlement. It being thus impracticable to compute with any accuracy, the extent of lands given up from the area under occupancy last year, nor that taken up for the year under Report, those transactions are unavoidably left out in the Statement submitted with this Report.

12. Out of the total holdings of the year, viz., Acres 7,99,712, assessed at Rupees 11,80,809, there were 61,217 Acres of waste, mostly of dry land, the whole of which was charged. There were, therefore, literally no remissions on account of waste. The above figure, Rupees 11,80,809, represents therefore the actual cultivation of the year (including waste charged), and is 3,12,996 Rupees below that of last year, notwithstanding a large increase in the extent of land, a result due chiefly to the new rates of assessment.

13. The net settlement of the year, after making the usual deductions and additions, is shown in the subjoined Abstract:—

Items.	Fusly 1273.		Fusly 1274.		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.
Dry	5,34,308	7,05,365 2 3	6,73,360	6,4,4473 9 0	97,623	...	...	1,59,467 5 4
Garden	41,429	98,672 12 1	...	...	...	...	...	...
Wet... ..	1,51,237	6,89,863 15 3	1,26,352	5,36,335 9 0	...	...	24,885	1,53,523 6 3
	7,26,974	14,93,804 13 7	7,99,712	11,80,809 2 0	97,623	...	24,885	3,12,995 11 7
2nd Crop Cultivation	...	1,86,943 1 9	...	64,629 2 0	...	...	...	1,22,313 15 9
Tirwahjasti	...	1,487 13 2	...	...	...	...	...	1,487 13 2
	...	16,82,235 12 6	...	12,45,438 4 0	...	...	...	4,36,797 8 6
Remissions	...	62,810 13 9	...	25,431 7 0	...	...	...	37,379 6 9
Net	...	16,19,404 14 2	...	12,20,006 13 0	...	...	...	3,99,398 1 9
Sundry Sources	...	27,092 6 1	...	...	...	...	...	27,092 6 1
Total... ..	...	16,46,497 4 10	...	12,20,006 13 0	...	...	...	4,26,490 7 10
	...	...	...	Net Settlement..	72,733	...	...	4,26,490 7 10

As already explained, any proper comparison between the past and previous years is out of the question; but with reference to the large increase under the head of unirrigated land, and the decrease under that of "Irrigated," it may be stated generally that these results are owing chiefly to the transfer of land, formerly classed under the latter head to that of the former in the new settlement, and to the last year's area being erroneously entered. Looking to the fact that the season has not been unfavorable to agriculture, and considering also the eagerness with which land has continued to be taken up in consequence of the moderate and improved assessment now introduced, which indeed acted as an impetus to cultivation even before its actual introduction, and when it was only in prospect, I have no doubt that there has been an actual increase in the year's cultivation, though, under the circumstances, it is impossible to state the precise extent.

14. The items of second crop assessment and additional assessment have also, of course, been affected by the new arrangements. The sum of 64,629 Rupees appearing under the former head is made up of the permanent consolidated two-crop assessment, as compounded for at the new settlement, viz., Rupees 48,842, and of 15,787 Rupees from occasional second crop. The Teerwah Jasti item disappears altogether from the accounts, and merges in that of "Water Cess," which is also a consequence of the new settlement.

15. The sundry items have been blended with the Miscellaneous Revenue, which accounts for the apparent decrease under that head in the abstract given at paragraph 13.

SETTLEMENT REPORT OF

Remissions—Nos. 4 and 5.

which is Rupees 37,399, below that of Fasli 1263. It includes 533 Rupees on account of Shavy or withered crops against Rupees 3,377-14-5 in the preceding year, and the remaining 21,898 is the two per cent deduction on account of road cess set aside out of the settled revenue under the Order noted in the margin.

Statement No. 6—Cowle lands.

Statement No. 7—Special Products.

	Fusly 1273.	Fusly 1274.
	Acres. Rs.	Acres. Rs.
Sugar-cane	1,201 10,690	826 3,819
Cotton	5,734 11,697	6,631 8,616
Indigo	293 734	292 661

Statement No. 8—Land Revenue Miscellaneous.

	Fusly 1273	Fusly 1274
	Rs. 23,752	Rs. 33,202
Increase	15,450	

* Board's Miscellaneous Circular No. 5,631, dated 31st August 1864.

9,774, arising principally from the abolition of petty hill farms; from the smaller amount of extra and concealed cultivation brought to account after the Jummahbundy, as compared with the previous year, and from the transfer of the revenue derived from Fisheries to the head of Local Funds. The nature of the different items is sufficiently explained in the Memorandum attached to the Statement. A separate Statement is also furnished showing the Demand, Collection, and Balance on account of each item.

Statement No. 10

including Ryotwar, which has been already noticed.

ITEMS.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Permanently Settled.	50,088 9 2	49,888 13 3	...	199 11 11
Shrotriem Jodi	10,333 12 1	9,353 4 2	...	980 7 11
Ryotwar	16,46,497 4 10	12,20,006 13 0	...	4,26,490 7 10
Miscellaneous, as per Statement No. 9.	22,751 13 9	38,202 1 0	15,450 3 3	...
	17,29,671 7 10	13,17,450 15 5	15,450 3 3	4,27,670 11 8
Abkarry	1,19,564 4 0	1,20,400 0 0	835 12 0	...
Income tax	19,918 13 8	20,130 14 6	212 0 10	...
Stamp	63,519 7 9	71,840 5 8	8,320 13 11	...
Total	2,03,002 9 5	2,12,371 4 2	9,368 10 9	...
Grand Total	19,32,674 1 3	15,29,822 3 7	24,818 14 0	4,27,670 11 8
Net...				4,02,851 13 8

SETTLEMENT REPORT OF

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The decrease of Rupees 199-11-11, under the head of Permanently settled, is owing to the reduction allowed in the Peishch of the Kauttoopootur Mootah in compensation for the discontinuance of Moturpha included in the assets of the estate. The falling off in the Shrotriem Jodi arises from five Shrotriems, formerly held for Cavil purposes in the Wodiarpolliem Taluk, having been incorporated with Government villages during the recent settlement. The increase and decrease under "Ryotwar" and "Miscellaneous" have been already noticed. The net result is a net decrease in the Land Revenue of the year, amounting to Rupees 4,12,220, which is to be ascribed almost entirely to the reduction of assessment involved in the new settlement.

21. The average assessment per acre of irrigated and unirrigated land included in the Settlement is shown in Enclosure B. to Statement No. 10.

22. Of the items composing the other sources of revenue, there is an increase of Rupees 835-12-0 in the Abkarry. This occurs in the actual receipts from the Commissariat Department on account of the Military Cantonment farm.

23. There is a small increase in the Income Tax Revenue also, which does not call for special notice.

24. The Stamp Revenue exhibits an increase of upwards of 8,000 Rupees. This may be attributed to the requirements of the Stamp law being now better understood, and to the extension of the jurisdiction of the Small Cause Courts, within certain limits, to District Munsiffs.

Statement No. 11.

25. The following Statement shows the Demand, Collection, and Balance under all heads of Revenue:—

Items.	Demand.	Collection.	Balance.	Collection up to August 1865.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Permanently settled	49,888 13 3	47,999 9 5	1,889 3 10	1,889 3 10	...
Shrotriem Jodi	9,353 4 2	8,972 11 3	380 8 11	380 8 7	0 0 4
Ryotwar	12,20,006 13 0	11,49,385 1 2	70,621 11 10	52,270 11 11	18,350 15 11
Miscellaneous Statement No. 9	38,202 1 0	25,153 2 8	12,048 14 4	5,847 3 4	6,201 11 0
Total	13,17,450 15 5	12,32,510 8 6	84,940 6 11	60,387 11 8	24,552 11 3
Abkarry	1,20,350 0 0	1,14,953 8 0	5,396 8 0	5,395 8 0	1 0 0
Miscellaneous Statement No. 9	50 0 0	50 0 0	...	...	...
Total	1,20,400 14 6	1,15,003 8 0	5,396 8 0	5,395 8 0	1 0 0
Income tax	20,130 14 6	13,898 7 3	6,232 7 3	4,732 15 0	1,499 8 3
Miscellaneous Statement No. 9	...	...	...	...	...
Total	20,130 14 6	13,898 7 3	6,232 7 3	4,732 15 0	1,499 8 3
Stamp	70,616 11 6	70,616 11 6	...	...	...
Miscellaneous	1,223 10 2	1,223 10 2	...	...	...
Total	71,840 5 8	71,840 5 8	...	...	...
Grand Total	15,29,822 3 7	14,33,252 13 5	96,569 6 2	70,516 2 8	26,053 3 6

Out of a total settled demand of Rupees 15,29,822, Rupees 14,33,253 were collected within the Fusly, leaving a balance of Rupees 96,569 at its close. A much larger proportion would have been collected within the Fusly, but for the late date at which the Jummahbundy was concluded. The above balance has, however, been reduced by subsequent collections to Rupees 26,053, which is in course of collection, and will be speedily realized.

26. The Arrears Demand on account of former years, and the collection and balance are shown below:—

Items.	Arrears at the commencement of Fusly 1273.	Collection during Fusly 1274.	Amount remitted.	Total.	Balance at the end of Fusly 1274.	Collection up to the end of August 1865.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Land	85,141 11 0	78,342 7 11	3,033 1 5	81,974 9 4	3,867 1 8	548 1 2	3,319 0 6
Sundry Abkarry	4,874 4 3	4,874 4 3	...	4,874 4 3	...	...	...
Income tax	4,010 0 9	3,782 13 6	...	3,782 13 6	227 4 3	...	227 4 3
Moturpha	13 5 6	...	13 5 6	13 5 6	...	...	...
Total	94,039 5 6	86,999 8 8	3,045 6 11	89,944 15 7	4,094 5 11	548 1 2	3,546 4 9

Out of a demand of Rupees 94,039, the collections during the year amounted to Rupees 86,999, and the remissions to Rupees 3,045, leaving a balance of Rupees 4,094, which was reduced by subsequent collections up to the end of August to Rupees 3,546-4-9. This was inquired into at the time of the Jummahbundy, and it is proposed to retain in the accounts Rupees 2,554-4-6 as recoverable, and the remaining Rupees 992-0-3 being found irrecoverable is now recommended for remission. This is a Ryotwar arrear appertaining to Fuslis 1271, 1272, and 1273, and is found to consist of the following items:—

	Rs. A. P.
Due by Ryots, poor	134 2 7
" dead	38 8 6
" deserted	87 9 4
Due on disputed land entered twice over	89 15 5
Remissions granted on withered crops after the closing of the	
Jummahbundy in Fusly 1273	611 0 2
Assessment of land lost under a District road	30 12 3
Total	992 0 3

After careful scrutiny, this sum being found irrecoverable, sanction is requested for writing it off in the Public books.

27. It will be seen that the arrears still left in the accounts appertain to but two Fuslis, 1272 and 1273.

Coercive Process. 28. In the realization of the revenue of the year, immoveable property of the estimated value of Rupees 88 belonging to four defaulters was brought under attachment. The value of that actually sold was but 8 Rupees.

Statement No. 14.—Collections and Charges. 29. The total receipts of the year under all heads amounted to Rupees 15,20,152, and the total charges to Rupees 2,49,815. The proportion of the latter to the former being sixteen per

cent. The actual expenditure during the year was below that of the previous year, but the diminished revenue brought to account, consequent on the reduction of assessment, has raised the per centage of charges somewhat above that of Fusly 1273.

Village Accounts.

30. Throughout the year under report, the Curnums were constantly called away from their regular duties by the operations of the Settlement Department and the Inam Commission, so that with the exception of the Adungal accounts, which was prepared just before the Jummahbundy, none of the prescribed accounts were kept for the year. Orders were issued, however, on the completion of the settlement to prepare at once the necessary accounts, and care will be taken, of course, that from next year all the village accounts are duly and regularly kept. The Taluk and Huzur accounts are all kept in proper order.

Register of lands held by public servants.

31. I have no changes to record in the Register of lands held by public servants in this District.

Conduct of public servants.

32. I have had every reason to be satisfied with the conduct of all my subordinates. Mr. Comyn, my Acting Head Assistant, has worked well: much additional work having devolved on him, as, for some time, I have had no other Convenanted Assistant, and I take this opportunity to solicit the Board to move Government to send me one Convenanted Assistant.

33. Shetoo Raw, my Serishtadar, who was for one year with Mr. Puckle, has been most useful to me; he gained much experience in the working of the Settlement Department, and it is owing to his able assistance that I was able so easily to conduct the Jummahbundy in this the first year of the introduction of the new assessment.

34. The Ryots seem most contented and happy. A great impetus has been given to cultivation, which I feel sure will now greatly extend, and I am sanguine that before long much of the present deficit caused by the reduction of assessment will be made good by the great extent of land that will be brought under the plough. All anomalies, such as charging for each description of crop grown, and the numerous varying rates (which existed not only in different villages similarly situated, but actually in adjacent lands in one and the same village) have been swept away, and I trust that under a fair assessment the general prospects of this District may flourish, the statistics of the population improve, and the Government reap the benefit of the liberal measures which have now been carried out.

TRICHINOPOLY,
29th September 1865.

(Signed) A. R. McDONELL,
Collector.

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SETTLEMENT REPORT OF TRICHINOPOLY.

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SETTLEMENT REPORT

OF

MADURA.

A Table of Contents is enclosed.

1. I have the honor to submit my Revenue Settlement Report for Fasal 1274, A. D. 1864-65, accompanied by the several Statements prepared in the usual forms.

• Copy.

2. The Report* of the Sub-Collector on his settlement of the Periacolam Taluk is also submitted herewith.

Places at which Settlement was made.

3. Statement No. 1 shows the Officers by whom, and the places at which, the settlement was made.

4. In accordance with the Board's Circular of the 3rd October 1853, I settled the Taluka of the Sub-division, this being the fifth year of my being in charge of this District, and the Sub-Collector settled one of the principal division Taluks.

5. The accounts of one village in the Terumungalam Taluk not being ready at the time when the Taluk was settled, the Puttahs of the village were subsequently distributed by the Tahsildar.

6. It will be observed that the settlement was generally conducted at more than two stations in each Taluk, the work of the settlement commenced on the 24th April, and was completed on the 30th June.

Variations in the number and tenures of villages, with remarks on the number of Puttahs that may not have been renewed.

7. The Statement No. 1, compared with that of the last year, shows an increase of 274½ under the head of Inam and Shrotriem villages, and one under the head Amany villages. The former are the Inam villages designated Durmasanam, Madapuram, and Gevithum in Ramnad Zemindary. The Inam Commission having imposed quit-rent on these villages, they were included under the head Inam and Shrotriem villages.

8. The village which has been added to the head Amany is also an Inam village, lying in the Ramnad Zemindary, originally granted for the performance of service in a Mosque; it was long ago mortgaged by the Inamdar, and was in the possession of the mortgagee; the object of the original grant being defeated, the village was incorporated with the Iyen villages by the Inam Commission, and has been placed under the Amany tenure.

9. The unrenewed Puttahs in this year were forty-six per cent. of the whole number of Puttahs. No alteration whatever was made in one-third of the total number of Puttahs, and nearly 13,000 Puttahs were slightly modified by additional entries either in consequence of changes in the holdings, or difference in the settled amount.

10. Under the Miscellaneous Circular of the Board, dated 31st August 1864, No. XCIV., the Sundry items hitherto included in the Land Revenue Puttahs granted to the Ryots were transferred into the Land Revenue Miscellaneous. Owing to this change, and to the greater extent of land relinquished in this year, it was found necessary to grant fresh Puttahs in many cases.

Cultivating season.

11. The cultivating season, as described in the Administration Report, was not good, the early rains from April to June were favorable for dry cultivation, but they were not sufficient from August to September, the time when the wet cultivation usually commences; though the north-east monsoon generally failed, yet heavy rains fell in certain favored places from November to February, which saved most of the wet crops, the produce of the dry crops; was short,

SETTLEMENT REPORT OF

12. A table of the monthly fall of rain, prepared according to the instructions conveyed in the Board's Circular, dated 19th June 1863, is annexed:—

	April.	May.	June.	July.	August.	September.	Total.	October.	November.	December.	January.	February.	March.	Total.	Grand Total.
	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.	L. 100ths.
Northern Section...	3.94	3.734	2.13	1.444	3.864	4.844	19.124	9.324	4.714	6.824	0.664	.....	.....	21.534	40.654
Southern Section...	1.634	2.774	2.204	0.154	3.144	3.144	12.984	3.80	7.92	4.94	0.254	0.64	.....	16.13	29.64
Eastern Section...	3.43	0.23	.....	2.114	0.83	2.14	8.624	1.254	4.22	0.234	0.204	.....	.....	5.914	14.534
Western Section...	2.27	1.70	0.84	.....	2.70	3.574	10.324	5.114	2.64	2.954	0.324	0.50	.....	10.934	21.264

MADURA.

Sanitary condition of the District.

13. During the year, fever and cholera made their appearance at their accustomed seasons, and were very virulent in some localities, and small-pox appeared in the months of October, November, and December, but was not very bad.

14. Cattle disease prevailed in some villages, but the mortality was not great.

15. The marginal figures show the number of persons who emigrated to Ceylon in the year under report, the increase is mainly owing to the causes given at length in paragraph 5 of my Administration Report, viz., the facilities for going to, and returning from Ceylon, and to the profits they derive in having their food supplied at a cheap rate, &c.

16. The high prices of all provisions throughout the year was also a secondary cause of the increase of the emigration.

17. Appended is a short abstract showing the prices of agricultural produce prevailing during the year under report compared with two previous Faslis 1272 and 1273, as well as the commutation prices at which the Land Revenue of the District was originally settled:—

Description of grain.	Commutation rates.	Fasli 1272.	Fasli 1273.	Fasli 1274.
Paddy, 1st sort, per garce	57	183	161	235
Do., 2nd do.	57	167	145	216
Cholum do.	35	186	158	219
Cumboo do.	45	151	145	203
Horse Gram do.	55	197	149	194
Raghy do.	50	166	154	222
Varagoo do.	38	115	87	133

18. The reason of the great rise in prices this year is the natural consequence of the deficient harvest of this year in combination with the bad crop of the last Fasli.

Ryots' holdings.

19. The following abstract shows a steady increase in the holdings of the Ryots, which amounted in the year under notice to acres 7,63,074, being an increase of 13,023 acres at the close of the Fasli above the extent held by them at its commencement:—

Holdings at the commencement of Fasli 1274 ... 7,50,051
Deduct given up ... 45,516

Balance... 7,04,535

Add newly taken up ... 58,539

Total holding at the close of Fasli 1274 ... 7,63,074

20. As produce finds a ready market, and fetches a high price, cultivation is a profitable occupation. Hence the gradual increase in the holdings of the Ryots.

Actual Cultivation.

21. The subjoined abstract shows the actual cultivation, including waste charged, during the year under reference:—

Items.	Fasli 1273.		Fasli 1274.		Increase.		Decrease.	
	Land.	Tax.	Land.	Tax.	Land.	Tax.	Land.	Tax.
Dry ...	5,31,857	7,08,458	5,67,844	7,42,772	35,987	34,314	...	...
Wet ...	1,39,257	6,30,858	1,28,168	5,80,452	...	...	11,089	50,406
Garden ...	29,982	94,634	30,882	97,478	900	2,844	...	...
Dry converted into wet and garden ...	500	1,663	391	1,284	...	...	109	379
Garden converted into wet ...	128	649	103	508	...	...	25	141
Total...	7,01,724	14,36,262	7,27,388	14,22,494	25,664	...	...	13,768

SETTLEMENT REPORT OF

MADURA.

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22. The increase in the dry cultivation is attributable to favorable early rains, while the failure of the north-east monsoon caused a great decrease in the wet cultivation, the slight crease in garden cultivation may perhaps be owing to the concentration of the Ryots' labor in that indirection, as they were unable to cultivate their wet lands.

Waste remitted and charged, with reasons.

23. The remission granted on account of waste this year exceeds what was conceded last year by Rupees 17,043-7-3.

Waste remitted.

Fasli 1273...	64,943	7	4
„ 1274...	81,986	14	7

Increase... 17,043 7 3

24. The unfavorable season for Nunjah cultivation is the obvious cause of such a large remission.

25. About three-fourths of the remission was granted for Nunjah waste, the bulk of which occurs in the Taluks of Meloor and Dindigul, a great portion of which depends for irrigation upon tanks supplied only by falling rains.

26. A very careful scrutiny was instituted into the claims for remission, which were accorded only in cases where the lands were satisfactorily proved to have been left waste from causes beyond the control of the holders.

27. Fallows for Punjab were allowed this year to a small extent, and that in cases where the lands had become exhausted.

28. Garden waste was also remitted to a trifling extent in cases in which the remission was absolutely necessary, owing to the wells having become unworkable.

29. It was also found necessary to grant remission to a small extent of Rupees 813-4-6 on 211 acres of lands, which were flooded by an unusual supply of water in certain tanks.

Waste charged.			
Fasli 1273	...	56,927	6 11
„ 1274	...	68,745	0 2
Increase...	...	11,817	3

30. The waste was charged to a greater extent than the last year, as shown in the margin, which was so charged in cases in which the waste was the result of the neglect of landholders.

Particulars of remission.—Statement No. 4.

31. After a careful inquiry I was compelled to remit Shamilat Bunjer or portions of fields left waste, as the remission was found indispensable under the same circumstances, which caused the indulgence on the whole numbers of fields left waste—*vide* paragraphs 23 to 28.

32. Certain tanks having received a greater supply of water as stated above, and for a greater period than in the last year, was the cause of the increase in the item of land flooded in the beds of the tanks.

33. Remission was granted for Nunjah withered crops to the amount of but Rupees 3,030, which chiefly occurred in the Taluks of Meloor and Dindigul.

34. A careful examination of the withered crops was made, and the actual loss ascertained.

35. Certain persons having availed themselves of the liberal order of the Government allowing the ruined tanks with the lands under them on the reduced tax, the difference between the original tax of the lands, and the reduced one, has been entered as remission in the Statement.

36. The next item of remission which requires notice is the Teervacummy, or remissions of part of the full tax allowed on Nunjah lands cultivated with inferior kinds of produce; the increase in this item is mainly owing to the greater extent of wet land cultivated with dry grains in this year, owing to the insufficiency of water.

Sundry Items.—Statement No. 4.

Jodi on Sundry Inams; Caval Candayam; Tree tax; Teerwah Jastee or extra tax on Inara lands irrigated with Government water.

Miscellaneous Circular, No. XCIV., dated 31st August 1864. Standing Circular, No. LVII., dated 4th August 1864.

37. The revenue from the Sundry Items amounts to Rupees 11,009-2-11, falling short of last year's revenue by Rupees 37,028.

38. The transfer of the marginal items from the Ryotwary head to the head "Land Revenue Miscellaneous," and of the Fishrent to the Local Funds by Circulars of the Board marginally noted respectively, is the cause of the large decrease in this branch of revenue.

39. Grass tax is levied only in the Sub-division; the particulars of the revenue are given below:—

	Rs.	A.	P.
Quarter tax on one-fifth of the Ryots' holdings.	9,419	5	3
Grass tax on land taken on Durkhast...	696	7	7
Do. on do. without do. ...	27	12	10
Do. levied according to custom ...	2	0	0

Total... 10,145 11 8

Extent of land cultivated with special products, such as Sugar-cane, &c.

Statement No. 7.	
	Acres.
Fasli 1273 ...	1,08,804
„ 1274 ...	1,23,914
Total...	15,110

Fasli 1273. Fasli 1274.
Cotton with seed per lb., Rupees... 0 8 8 0 1 4

40. The favorable commencement of the season, and the high price of cotton, caused an increase in its cultivation as per margin; the produce was also reported to be good; the price of cotton is given in the margin in comparison with the last Fasli. The price of cotton has now fallen. I apprehend a great decrease of cotton cultivation during the current Fasli, unless the price again goes up before the cotton cultivating season comes on.

41. There is also an increase in the cultivation of Indigo, and a decrease in that of Sugar-cane, as shown below:—

	Fasli 1273.	Fasli 1274.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Indigo...	173	273	100	...
Sugar-cane.	304	152	...	152

General results of the Land Revenue Settlement.
Statement No. 10.

42. Having given the details of the Land Revenue Settlement, I now beg to exhibit, by the following short abstract, its general results including Peshcush, the net increase being Rupees 5,512 above the settlement of the previous Fasli:—

Items.	Fasli 1273.	Fasli 1274.	Increase.	Decrease.
Peshcush ...	7,55,973	7,55,973	...	.....
Quit-rent of Shrotriem villages...	8,904	18,422	9,518	.....
Rents for one or more than one year ...	...	...	...	.....
Ryotwar ...	14,42,019	14,11,682	...	30,337
Azani, or division of produce...	5,238	...	...	5,238
Miscellaneous ...	6,931	88,500	31,569	.....
Total...	22,19,065	22,24,577	41,087	35,575
Net...			5,512	

43. The increase in the quit-rent of Shrotriem villages is due to the imposition of quit-rent by the Inam Commission on certain Inam villages in Ramnad Zemindary, and in the Ain Taluks.

44. The decrease in the wet cultivation, consequent on the unfavorableness of the season, is the cause of the falling off in the Ryotwary revenue.

SETTLEMENT REPORT OF

45. The increase under the head "Land Revenue Miscellaneous" is owing to the inclusion into it of certain sundry items under the Board's Circular referred to in paragraph 38.

46. The settlement of sundry sources of revenue amounts to Rupees 9,99,683-5-0, exceeding that of the previous year by Rupees 1,17,870-8-6; the particulars are given below:—

Items.	Fasli 1273.	Fasli 1274.	Increase.	Decrease.
Forest	2,191	6,946	4,755	.....
Abkarry	95,900	95,925	25	.....
Income tax	78,799	80,072	1,273	.....
Moturpha ... ..	.....	.....	.....	.....
Sea Customs	49,194	24,608	.....	24,586
Land Customs	919	536	.....	383
Salt	4,84,812	5,83,698	98,886	.....
Stamps	1,69,998	2,07,898	37,900	.....
Total...	8,81,813	9,99,683	1,42,839	24,969
		Net...	1,17,870	

Income tax.

47. The increase in Income tax is mainly attributable to the tax being charged on certain persons who were not assessed up to last year.

48. The decrease in the Sea Custom Revenue is chiefly due to a falling off of imports from Ceylon owing to prices in Madura being higher than those in Ceylon, and to the reduced rates of duty introduced last year.

49. The gratifying increase in the Salt Revenue is, as I have stated in my Administration Report, owing partly to the efficient management of the Salt Deputy Collector and his Establishment, and to the dryness of the season which rendered the salt pans more accessible to traders; the particulars of the salt transactions are as follows:—

Items.	Fasli 1273.	Fasli 1274.	Increase.	Decrease.
	I. Mds. Srs.	I. Mds. Srs.	I. Mds. Srs.	I. Mds. Srs.
Quantity in store at the beginning of the Fasli	7,14,335 37	5,36,037 34	.....	1,78,298 3
Do. manufactured during the Fasli	1,68,654 19	3,86,099 37	2,17,445 18	.....
Gain by measurement, &c.	36 6	626 35	590 29	.....
Spontaneous salt ... ..	.....	.....	.....	.....
Total...	1,68,690 25	3,86,726 32	2,18,036 7	.....
Total...	8,83,026 22	9,22,764 26	2,18,036 7	1,78,298 3
Deduct sales	3,26,353 32	3,88,981 35	62,628 3	.....
Remainder	5,56,672 30	5,33,782 31	.....	22,889 39
Wastage written off under the sanction of Government	20,634 36	26,698 2	6,063 6	.....
Remainder	5,36,037 34	5,07,084 29	.....	28,953 5
Wastage now recommended to be struck off	26,698 2	29,456 16	2,758 14	
Balance...	5,09,339 32	4,77,628 13		31,711 19

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Subjoined is a Statement showing the details of Home and Inland consumption, as well as the quantity imported from Tinnevely:—

Items.	Fasli 1273.	Fasli 1274.	Increase.	Decrease.	Quantity received from Tinnevely.
Home consumption	2,94,969 27	3,74,199 15	79,229 28	.....	27,269 0
<i>Inland consumption.</i>					
Coimbatore	22,833 5	9,620 25	.....	13,212 20	
Trichinopoly	1,164 10	1,149 15	.....	14 35	
Salem	2,667 35	3,922 20	1,254 25	.....	
Tanjore... ..	93 30	52 20	.....	41 10	
Tinnevely	565 0	37 20	.....	527 20	
Pudukotta	460 5	.....	.....	460 5	
Export to Penang	3,600 0	.....	.....	3,600 0	
Total...	31,384 5	14,782 20	1,254 25	17,856 10	
Grand Total...	3,26,353 32	3,88,981 35	80,484 13	17,856 10	
		Net...	62,628 3		

50. The increase of the Stamp Revenue is owing to a stricter observance of the Stamp Act, and to the institution of the numerous suits filed in the Court of Small Causes.

Abstract showing the total Land Revenue, &c.

51. Annexed is a short abstract showing the revenue derived from all sources compared with the settlement in the previous Fasli:—

Items.	Fasli 1273.	Fasli 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue... ..	22,19,065	22,24,577	5,512	...
Sundry Sources of Revenue	8,81,813	9,99,683	1,17,870	...
	31,00,878	32,24,260	1,23,382	...

52. The large increase in the Salt and Stamp Revenue, with the improved condition of the Land Revenue, rendered the financial result of the year under report to be the largest on record, exceeding that of last year by Rupees 1,23,382.

SETTLEMENT REPORT OF

Demand, Collection and Balance of the Current Revenue.
Statement No. 11.53. A Statement of the Talukwar Demand
Collection and Balance of the year under notice
is appended :—

Taluks.	Demand.	Collection within the Fasli.	Subsequent collection to the end of July.	Balance.
	rs.	rs.	rs.	rs.
Terumungalom	3,11,709	3,09,676	1,908	125
Madura	2,15,817	2,10,353	5,184	280
Meyloor... ..	2,69,156	2,25,857	31,116	9,183
Periakulam	2,08,096	2,07,512	264	320
Settanandel, &c., villages	13,653	282	.....	13,371
Certain items of deposit carried to the credit of Government	4,011	4,011	.....	...
Total... ..	10,22,442	9,57,691	41,472	23,279
Dindigul	2,62,666	2,43,461	19,137	68
Palany	1,83,496	1,71,100	12,298	98
Total	4,46,162	4,14,561	31,435	166
Total... ..	14,68,604	13,72,252	72,907	23,445
Zemindaries	7,55,973	7,06,375	48,154	1,444
Grand Total... ..	22,24,577	20,78,627	1,21,061	24,889

54. A greater portion of the balance of the Zemindary Pesheush, viz., Rupees 773, is due by the Zemindar of Volliagoondam, which estate was attached in the last year for the satisfaction of the arrears of Pesheush for Faslis 1272 and 1273, and is still under attachment. This balance will, I hope, be collected soon.

55. The remaining small balance of Pesheush is payable by the Ghantamanaiknoor Zemindar, who has been ordered to pay the same at once.

56. The major part of the balance of the quit-rent on the Inam and Shrotriam villages occurs in the Ramnad Zemindary. The Statement showing the quit-rent fixed by the Inam Commission on the Inam villages in the said estate was received from that Department only at the close of the Fasli under review. The requisite steps have been taken for its early realization by the Zemindar, who has been desired to collect and pay the same into the Government Treasury.

57. The remainder of the quit-rent balance is due in small sums on certain Inam villages in the Taluks of Madura, Terumungalom, and Meyloor, the Tahsildars of which have been instructed to collect the same at once.

58. About fifteen-sixteenths of the Ryotwar current balance occurs in the single Taluk of Meyloor. The necessary measures have been taken for its immediate collection.

59. The remainder of the balance scattered over the Taluks of Madura and Dindigul in small sums will be realized very shortly.

60. The balance of the value of the Paddy in the Amani villages of Settanandel, &c., falling to the Government share, forms a greater part of the balance under the head Miscellaneous. The purchasers have been ordered to pay up. This, and the remaining small sum of the Miscellaneous balance, will be shortly realized.

MADURA.

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61. A great part of the Abkarry balance has since been paid by Hundies in favor of the Secretary and Treasurer of the Madras Bank, and the remainder is under speedy collection.

62. Measures have also been taken for the early collection of the Income Tax balance, the greater portion of which occurs in the Ramnad and Shevagungah estates, which I hope will be paid in the current month.

Demand, Collection and Balance of Arrears.
Statement No. 13.63. I beg to annex a statement of the old
balances outstanding at the end of July last :—

Faslis.	Recoverable.	Doubtful.	Irrecoverable.
Ryotwar... ..			
1265... ..	...	3 6 11	...
1266... ..	...	67 4 1	...
1267... ..	...	93 3 11	...
1268... ..	...	184 14 9	...
1269... ..	...	183 3 6	...
1270... ..	...	191 1 7	...
1271... ..	...	190 7 4	...
1272... ..	...	183 5 1	...
1273... ..	10 12 8	182 15 10	8 15 10
Total... ..	10 12 8	1,279 15 0	8 15 10
Miscellaneous... ..			
1270... ..	...	...	...
1271... ..	...	...	...
1272... ..	52 0 0	...	...
1273... ..	...	6 5 10	19 14 5
Total... ..	52 0 0	6 5 10	19 14 5
Grand Total... ..	62 12 8	1,286 4 10	28 14 3
Income Tax.			
1271... ..	...	...	...
1272... ..	...	...	...

64. Out of the recoverable arrears, Rupees 50 is the fine imposed upon a Kurnum in the Meyloor Taluk under Regulation XI. of 1822, who has absconded. Measures have been adopted to find him out.

65. The remainder 12 Rupees is being collected.

66. I have no other alternative than to class, as it has now been done, the sum of Rupees 1,286-4-10 as doubtful arrears, as the collection of it mainly depends on the settlement of the long standing boundary dispute between a hill village of Government and one attached to the Cunnivady estate, which I have often informed cannot be disposed of; but with the aid of an Engineer Officer, I have arranged with the Superintending Engineer about it, and it will be disposed of in September.

Recommendation of irrecoverable arrears for remission.

67. I request the Government sanction to write off the accounts the sum of Rupees 28-14-3, under the circumstances stated below :—

Tax on the land involved in a boundary dispute between a village in the Terumungalom Taluk in this District, and one lying in the District of Tinnevely, which was after inquiry settled to belong to the latter District	Rs. A. P.
Do. on deficit of land found by measurement	3 15 8
Do. on deficit of land found by measurement	5 0 2
Total Ryotwar... ..	8 15 10
Do. on the land entered twice in the accounts by mistake	15 5 7
Revenue fine due by a Public servant, who has absconded	2 0 0
Tax due by deceased Ryots, &c... ..	2 8 10
Total... ..	19 14 5
Grand Total, Land Revenue Miscellaneous... ..	28 14 3

Extent to which coercive process was employed in the collection of Revenue.

A to Statement No. 13.

the year under review, from which it will be seen that coercion was had recourse to for the recovery of but Rupees 243, being the balance outstanding against twenty-three Ryots whose property attached for its satisfaction fetched Rupees 517.

Statement No. 14.

increase in the collection of Current Revenue, while the decrease in the realization of arrears is owing to the balance of Peshcush and the Ryotwar arrears being smaller at the commencement of this Fasli than was the case in the last.

Charges. Statement No. 14.

Salary of the Collector, Sub-Collector, Head Assistant, Assistant, and Deputy Collector.

Decrease, Rupees 3,470.

of this Fasli, viz., from 8th June to 15th December 1864, while full salary was disbursed to him in the past year.

Deputation allowance.

Increase, Rupees 3,635.

Collector, Mr. Nelson, and the Treasury Deputy Collector, Mr. Stuart, for a greater period in this than in the past Fasli, and to the Sub-Collector for six months and seven days in this, while nothing was disbursed to him in the last year.

Fixed Tent allowance.

Increase, Rupees 154.

year, while it was disbursed full in the last. Hence the decrease in this item of charge.

Salt Charges.

Increase Rupees 23,409.

Kudivarum being disbursed this Fasli in consequence of the increased manufacture, and partly from the Kudivarum of the last Fasli being paid in this year.

Saderward Charges.

Decrease, Rupees 2,330.

of Fasli 1274, while it was paid in this year only for the remaining portion of Fasli 1274. Moreover in the last year charges were incurred for preparing tables and chairs for the use of the Tahsildars and Sub-Magistrates, while there was no such expenditure in this year. Hence the decrease.

The working of the new system of the Village and Taluk Accounts.

scrutinized, and found generally satisfactory; I have, therefore, no remarks to make on the point in detail.

68. The Enclosure A. to Statement No. 13 shows the extent of coercive process taken for the recovery of the Revenue balances during

69. The more punctual payment of Kists and of Peshcush is the chief cause of the increase in the collection of Current Revenue, while the decrease in the realization of arrears is owing to the balance of Peshcush and the Ryotwar arrears being smaller at the commencement of this Fasli than was the case in the last.

70. The decrease principally results from the disbursement of salary to the Sub-Collector for twelve months in this year, instead of thirteen months in the last, and Mr. Agnew having been paid a moiety of the salary during a portion

71. The increase in this item is owing to the allowance being paid to the Head Assistant

72. A moiety of this allowance was paid to the Sub-Collector during a portion of this

73. The increase under this head principally arises from a greater amount of Kudivarum

74. Saderward was disbursed last year for two Faslis 1272 and 1273, and for a portion

75. During the Jummahbundy tour the Village and Taluk accounts were carefully

76. With reference to the Board's Circular of the 13th August 1859, I beg to annex a short abstract showing the lands acquired by Public Servants during the Fasli under reference:—

Names of the Public Servants.	Extent acquired.	Mode of acquisition.
	Acres.	
Ramanuja Naidoo, Vernacular Head Clerk, Collector's Office ...	13	By purchase.
Rajaram Row, Magistrate Clerk, Collector's Office ...	4	By mortgage.
Mathew Pillay, Vernacular Clerk do....	18	By purchase.
Narainasawmy Naidoo, English Head Clerk do....	1	By mortgage.
Subba Row, English Accountant do....	9	On Durkhast.
Totadunatha Row, English Record keeper do....	11	Do.
Perianayagum Pillay, Head Compositor... ..	21	By inheritance.
Subbaiyan, Sub-division Serishtadar	10	By mortgage and purchase.
Rama Row, Clerk in the Sub-Collector's Office... ..	14	On Durkhast.
P. Seshageri Row, 4th Class Deputy Collector	16	By purchase.
Pichuvaiyar, Clerk in the Head Assistant Collector's Office	11	By mortgage.
Kumarasami Naidoo, Head Clerk, Collector's Office ...	4	By mortgage.
Subbaraya Aiyar, Clerk, Deputy Collector's Office... ..	28	By purchase.
Sami Aiyar, Clerk, 2nd Class do.	8	By purchase.
Subusami Aiyar, Clerk, Salt do.	7	On rent.
Darmalinga Mudali, Gumastah Terumungalom Taluk.	39	On Durkhast.
Kistna Row, do. do.	14	By mortgage.
Sundram Chetty, Shroff do.	131	By inheritance.
Rama Row, Dufterbund do.	30	By mortgage.
Ramaiyar, Tahsildar, Meyloor Taluk	2	On Durkhast.
Pattabiramaian, Serishtadar do.	36	By purchase.
Ananda Row, Head Gumastah do.	4	By mortgage.
Runga Row, Gumastah do.	2	On Durkhast.
Hari Row, do. do.	1	By mortgage.
Ramasami Pillai, Gumastah Dindigul Taluk	7	On Durkhast.
Kannaiyan Gumastah, Periacolam do.	39	By purchase.
Subba Row, Gumastah do.	43	By inheritance.
Subbusami Aiyar, Dufterbund do.	2	By cultivation of waste land.
Iswara Aiyar, Gumastah Palani do.	11	By mortgage.
Rungasami Aiyar, do. do.	6	On Durkhast.
Muttannavaiyan, do. do.	1	By mortgage.
Sundrum Pillay, do. do.	384	By inheritance.
Alagerisami Naik, Shroff do.	8	By purchase.
Shadagoba Chetty, the Chinnamanoor Sub-Magistrate..	7	On Durkhast.
Krishnasami Aiyangar, Depy. Tahsildar of Vadusundoor	3	By purchase.
Krishnaiyan, Gumastah of do.	114	Do.
	1	By mortgage.
	2	Do.
	2	Do.
	2	By purchase.
	5	By mortgage.
	2	Do.
	1	By purchase.
	4	By inheritance.
	1,078	

77. My Covenanted and Uncovenanted Assistants have given me every assistance during the year, and the early submission of this report is owing to the diligence of the Serishtadar Venkatesawmy Naidoo.

MADURA,

2nd August 1865.

(Signed) V. H. LEVINGE,

Collector.

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SUB-COLLECTORATE.

1. I have the honor to report on the Jummahbundy of Pereacolum Taluk, which was settled by me at Pereacolum for Fasli 1274, and to forward the original Statements received from the Taluk.

2. Out of 23,907 Puttabs, 6,052 only were renewed. This I consider a satisfactory improvement.

3. The season was not as favorable as could have been wished. The early rains suitable to dry cultivation were very scanty. It was not till September that the cultivation was extensively carried on. The lateness of the season, therefore, caused a falling off in the dry produce reducing it to about a half average. The wet crops were generally profitable, the season having been somewhat favorable to them.

4. The result of vaccination as compared with the preceding year should be ascertained from the records in your Office.

5. People and cattle were generally healthy.

6. The rain fall for the year was as follows according to the gauge kept at Pereacolum :—

	Inches.	100ths.
1864, May...	1	90
„ June ...	0	0
„ July... ..	0	0
„ August ...	0	20
„ September ...	4	50
„ October ...	7	5
„ November... ..	4	25
„ December... ..	4	60
1865, January ...	4	65
„ February ...	1	0
„ March	0	0
„ April	5	44
Total...	33	59

7. The prices of all kind of grains ranged considerably higher than in the previous year owing to heavy demands from the Tinnevely District. The Ryots, it may be presumed, were highly benefited in consequence.

Fasli.	Acres.	Rupees.
1273	1,06,821	2,07,331
1274	1,03,193	2,07,797

Rupees 996.

8. The holdings of the Ryots vary very little from those of the preceding year showing the balance of increase on the whole of 1,377 Acres and 496 Rupees.

9. The small amount of remission for waste noted in the margin was granted.

10. None of the items of remission calls for remark.

11. There is no revenue in the Taluk under the head of sundry items, those that had been classed as such up to Fasli 1273 having been transferred to Sevoy Jummah or the Extra Revenue account under the Board's Miscellaneous Circular, No. XCIV. of 1864.

Fasli.	Acres.	Rupees.
1273...	6,259	7,914
1274...	10,498	12,096

Statement No. VII.

12. There has been a considerable increase in the extent of cotton cultivation, but the produce is said to have been below the average.

13. The only item which calls for remark in this Statement is tree tax, &c., in which there was an increase of Rupees 575 owing to higher bidding at the auction.

Statement No. IX.

14. I annex a Comparative Statement of all sources of Revenue:—

Items.	Fasli 1273.			Fasli 1274.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue. { Posheuah... ..	31,924	13	2	31,924	13	2	...	...	...	...	...	...
Land Revenue. { Ryotwar	2,07,020	5	9	2,05,946	5	10	...	...	...	1,073	15	11
	2,38,945	2	11	2,37,871	3	0	...	...	...	1,073	15	11
Other sources of Revenue. { Abkarry	5,965	0	0	5,965	0	0	...	...	...	...	...	...
Other sources of Revenue. { Stamp	3,951	15	0	5,101	14	6	1,149	15	6	...	...	...
Other sources of Revenue. { Sayer	904	1	3	493	9	5	...	...	...	410	7	10
Other sources of Revenue. { Income tax	817	13	0	707	6	0	...	...	...	110	7	0
	11,638	13	3	12,267	13	11	1,149	15	6	520	14	10
Extra Revenue. Interest	3,090	11	4	6,330	14	3	3,240	2	11	...	...	...
	24	7	1	45	15	6	21	8	5	...	...	...
	3,115	2	5	6,376	13	9	3,261	11	4	...	...	...
Grand Total	2,53,699	2	7	2,56,515	14	8	4,411	10	10	1,594	14	9
Net Increase	...	...	...	...	...	...	...	...	...	2,816	12	1

Land Revenue	Rupees.
Amount transferred to Sevoy Jummah	2,37,871
Tank fish... ..	1,864
	1,173
Fasli 1273	2,40,908
Increase	2,38,945
	1,963

15. The apparent decrease in Ryotwar arises from the sundry items and fish rent which had been included therein in Fasli 1273, having been respectively transferred to Sevoy Jummah and Local Funds in the year under review. Had it been otherwise, Fasli 1274 would have stood the highest revenue year as shown in the margin.

16. The collection during the year under report was satisfactory. The balance at the end of the Fasli was Rupees 2,046, with the exception of a sum of Rupees 164-6-4, being the tax on the land in dispute between the Tandikudi and Manalur hill villages, the balance is in course of realization.

17. The whole of the arrears of former years, amounting to Rupees 1,258, relate to the boundary dispute above referred to, and the collection thereof depends on its settlement.

18. No coercive measures were resorted to in the collection of the revenue.

19. The Taluk and village accounts have been kept in a satisfactory manner.

20. The Statement of lands acquired by the servants of the Pereacolum Taluk have been forwarded to your Office, and I annex a Statement of those acquired by servants of my Establishment in the year under report:—

Names of the Public servants.	Extent acquired.	Mode of acquisition.
	Acres.	
P. Subbiaer Sub-division Serishtadar {	11	By mortgage.
Ram Row, 1st Clerk.....	16	By purchase.
	3	By mortgage.
	30	

21. Sixty-one new wells were made in the year under report.

PEREACOLAM,
25th July 1885.

(Signed) G. VANS AGNEW,
Sub-Collector.

(True Copy.) (Signed) V. H. LEVINGE,
Collector.

SETTLEMENT REPORT

OF

TINNEVELLY.

1. I have the honor to report upon the Settlement of the land and extra sources of revenue of this District, for Fasli 1274, A. D. 1864-65, and to forward, prepared according to the instructions contained in a Memorandum from the Secretary to Government, dated 23rd August 1856, the set of annual settlement accounts Nos. 1 to 14, with the exception of Nos. 2 and 8, which were ordered by the Board of Revenue to be discontinued, 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 Board's Proceedings, dated 7th July 1860, No.

Vide paragraph 17 of the Board's Miscellaneous Circular, dated 30th June 1864, No. 4,031.

3,145, and No. 1, in addition, showing the interest levied on the arrears of land and extra

sources of Revenue, making in all nineteen Statements.

Stations at which the Settlement was made.

2. 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 Officers.	Taluks.	Stations where the Jummahbundy was made.
<i>Collector's Division.</i>		
Mr. G. Banbury, Acting Collector..	1. Tinnevelly	Huzur Cutcherry.
Mr. W. E. Underwood, Deputy Collector.	2. Tenkarai	Trichendoor.
Mr. E. Storr, Acting Head Assistant Collector.	3. Sattoor	Cusbah Sattoor.
Mr. A. MacGregor, Acting Sub-Collector.	4. Ottapedaram	Do. Ottapedaram.
	5. Streevilliputtoor	Do. Streevilliputtur.
	6. Sankerninarcoil	Do. Sankerninarcoil.
<i>Sub-Division.</i>		
Mr. A. MacGregor, Acting Sub-Collector.	7. Ambasamudrum	Do. Ambasamudram.
C. Ramiah, Deputy Collector	8. Tenkasy	Do. Tenkasy.
	9. Nanguneri	Do. Nanguneri.

SETTLEMENT REPORT OF

3. In conformity to the instructions contained in paragraph 3 of the Board's Circular, dated 3rd October 1853, the Jumrahbundy Settlement of Nanguneri, one of the Taluks comprising the Sub-division, was made by the Deputy Collector C. Ramiah, at the instance of the late Acting Collector, Mr. Banbury, and the Settlement of Sankerniarcoil, one of the Taluks in the Collector's Division, was entrusted to the Acting Sub-Collector.

Variation in the number and tenure of villages. 4. Statement No. 2 shows that there was no variation in the number of the villages in this District, as compared with those in the previous year.

No. 2.

Denomination of villages.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Nunjah (wet) Mottafysal villages	933	933	.....	.....
Do. Pottom villages paying a favorable assessment in grain	24	24	.....	.....
Do. Poroooppo do. do. fixed in money	12	12	.....	.....
Punjab (Dry) villages	115	115	.....	.....
Tarum (Ryotwar) villages	15	15	.....	.....
Outtuguttah villages	75	75	.....	.....
Inam villages	77	77	.....	.....
Total Government villages...	1,251	1,251	.....	.....
Zemindary villages...	725½	725½	.....	.....
Grand Total...	1,976½	1,976½	.....	.....

Introduction of permanent Puttahs.

Fuslies.	Total number 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
1273	1,31,289	68,970	14,875	83,845	47,441	36
1274	1,53,715	59,341	13,776	73,117	80,598	52
Increase...	22,426	.....	.....	.....	33,154	.....
Decrease...	.....	9,629	1,099	10,728	.....	.....

Introduction of Permanent Puttahs.

5. The total number of Puttahs for Land Revenue, amounted in the year under reference to 1,53,715, and exceeded that of the preceding year by 22,426 Puttahs, which is chiefly ascribable to separate Puttahs (21,507) having been granted on account of the items noted in the margin, and transferred from the head of "Ryotwar Sundry items," to "Land Revenue

1. Jody or Inam lands.
2. Quit-rent.
3. Company's grant.
4. Tax on Odengadu, or thornjungle.

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Miscellaneous," agreeably to the Orders of the Board of Revenue contained in their Miscellaneous Circular of 31st August 1864, No. XCIV., Board No. 5,631. Of the total number of Puttahs above-mentioned, 59,341 remained altogether unaltered, and 13,776 were modified by additional entries, owing to slight changes which took place in the holdings of the ryots during the year under report, and the remainder, or 80,598 Puttahs, were renewed. If the 21,507 Puttahs newly granted during the year, in accordance with the Orders of the Board of Revenue above quoted, be deducted, the number actually renewed, amounts to 59,091, or 11,617, in excess of that of the preceding year, which is chiefly owing to larger remissions* having been granted on Nunjah and Punjab waste, consequent on the unfavorable character of the season, and partly to numerous changes in holdings, and to the non-production of old Puttahs. This renewal bears a proportion of forty-four per cent. on the usual number of Puttahs for the year, viz, 1,32,208.

Season and Sanitary State of the District.

6. The season was on the whole unfavorable for cultivation, for want of timely rains as the Board will have observed from the reports on the prospect of the season, forwarded from time to time, and from the official year Report, forwarded on 15th May 1865. An Abstract Statement of the rain-fall during the year is given below.—

Abstract Statement of Rain-fall during Fusly 1274.

Months.	Average fall in each month as reported previously in the Monthly Return.
	Inches.
April	3.09
May	1.40
June	1.29
July	0.87
August	0.68
September	1.63
Total...	8.96
October	3.08
November	2.25
December	1.58
January	1.16
February	0.33
March	0.59
Total...	8.99
Grand Total...	17.95

7. The following table, compared with the preceding Fusly, exhibits the total extent of wet cultivation raised during the Car and Peshanum seasons under the three sources of irrigation in this District, viz., the main river Tambrapoorney, minor rivers, and rain-fed tanks, and the extent which suffered from failure of crops.

* NOTE.—These remissions having been entered Fieldwar to satisfy the Ryots as to their correct computation, and thus involving so much correction; it was considered simpler and easier to give fresh Puttahs than to correct the old. As all that can concern the Ryot is to know the net amount of remission to be deducted from the total, and then the net total to be paid, which might be recorded in a slip of paper pasted to the Puttah, I think these preliminary processes may be dispensed with hereafter. I do not see why the non-production of the previous Puttah should render the issue of a new one necessary, unless its absence were satisfactorily explained; instructions have been accordingly given of the Tahsildars.

Actual wet cultivation in Mottafysal and Taram, &c., villages inclusive.

Sources of irrigation.	EXTENT OF CULTIVATION.				FAILURE OF CROPS.			
	Fusly 1273.	Fusly 1274.	Increase.	Decrease.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Car. { Tambrapoorny ...	38,672	39,968	1,296	...	2	...	...	2
Minor rivers... ..	27,010	21,912	...	5,098	...	34	34	...
Rain-fed tanks ...	16,758	5,747	...	11,011	...	48	48	...
	82,440	67,627	...	14,813	2	82	80	...
Peshanum. { Tambrapoorny ...	52,757	53,458	701	...	11	...	...	11
Minor rivers... ..	55,937	50,375	...	5,562	207	3,401	3,194	...
Rain-fed tanks ...	45,920	31,686	...	13,534	213	10,683	10,470	...
	1,53,914	1,35,519	...	48,395	431	14,084	13,653	...
Total. { Tambrapoorny ...	91,429	93,426	1,997	...	13	...	...	13
Minor rivers... ..	82,947	72,287	...	10,660	207	3,433	3,228	...
Rain-fed tanks ...	61,978	37,433	...	24,545	213	10,731	10,518	...
Grand Total...	2,36,354	2,03,146	...	33,208	433	14,166	13,733	...

8. There has been a decrease of Acres 33,208 in the wet cultivation during the year under review below that raised in the previous year, as will be seen from the above table. The extent of land on which the crops failed during the year under report amounted to Acres 14,166, and exceeded that of the preceding year by Acres 13,733.

Car, wet Cultivation, or early Crops.

9. There has been an increase of Acres 1,296 in the cultivation raised in the Car season under the irrigation of the main river Tambrapoorny, owing to the south-west monsoon having been favorable on the hills; but the rains having failed in the plains, lands to the extent of 16,109 Acres were thrown out of cultivation under minor rivers and rain-fed tanks. A great portion of this falling off in cultivation occurred in the northern Taluks of Streevilliputtoo and Sankerninarcoll, and the remainder in other Taluks. The net decrease in the Car cultivation amounts to Acres 14,813. The out-turn of the harvest was scanty. The entire failure of crops in the Car season amounted to Acres 82, and exceeded that of the corresponding period of the preceding year by 80 Acres.

Peshanum, or late crops.

10. In the Peshanum cultivation, there has been a net decrease of 18,395 Acres below that of the preceding year, under the irrigation of the minor rivers and rain-fed tanks, which is due to the failure of rains at the beginning of the season. The yield of the crops that were raised, was, on the whole, scanty for want of timely rains from December 1864. The entire* and partial† failure of crops amounted to Acres

* 11,899.
† 2,155.

14,084, or Acres 13,653 in excess of the preceding year.

Punjab or Dry Cultivation.

11. In the dry cultivation there has been a net increase of Acres 14,628 over that raised in the preceding year, as shown in the margin, but this is not an increase in actual cultivation. Up to Fusly 1273, the revenue from Odengadu, or thorn jungles, assessed with Punjab Teerwah, was entered in the Jummah-bondy accounts as a component item of Ryotwar Sundry Items, and not included under the head of Punjab. The lands on which the above trees stand were first included in the Ryots' holdings in Enclosure B. to Statement No. 3, and then deducted in order that the same may correspond with Statement No. 3. During the year under report, the above description of lands have been transferred to the head of Punjab, agreeably to the Orders of the Board of Revenue contained in paragraph 2 of their Proceedings, dated 25th April 1865, No. 2,094, which caused an increase of Acres 28,323 under the head of dry. If this increase is deducted, the actual cultivation falls short of that of the previous year by Acres 13,995, which is owing to the unfavorable character of the season. The yield was scanty.

	Acres.
Fusly 1273...	6,78,190
1274...	6,92,818
Increase...	14,628

Garden Cultivation.

12. The Garden cultivation amounts to Acres 13,012, or Acres 37 in excess of the previous year, and the crops are reported to have yielded good produce.

Sanitary Condition.

13. As regards the sanitary condition of the Province, I beg to state that Cholera occasionally prevailed in the Taluks of Streevilliputtoo and Otapedarum; but not to a great extent. Fever and small-pox also occasionally prevailed. There was some loss of cattle from disease in the Taluks of Nanguneri and Sattoor, but to no great extent.

Prices of Grain.

14. The prices at which the several description of grain were sold during the year under report, are shown in the subjoined Statement, as compared with the previous year. The rise in the prices is ascribable to the adverse state of the season, and the consequent deficient yield of the wet and dry crops. The prices of every thing ruled very highly throughout the Province, and pressed hard upon the non-agricultural class.

Prices of Grain.

Fusly.	Paddy first sort, per garce.	Paddy second sort, per garce.	Cholum, per garce.	Cumboo, per garce.	Horsegram, per garce.	Raggy, per garce.	Varagoo, per garce.
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1273	186	174	243	222	243	209	168
1274	292	247	323	310	297	297	254
Increase...	96	73	82	88	54	88	86
Decrease...	.....	.....	.....	.....	.....	.....	.....

Ryots' Holdings.

15. Agreeably to the instructions contained in Clause I, paragraph 6 of the Board's Miscellaneous Circular, No. LXIX, dated 19th June 1863, a Statement of holdings for Fusly 1274, is forwarded in the form B, enclosure to Statement No. 3, an abstract of which is subjoined from which it will be observed, that the area of land comprised in the Ryots' Pattahs under the three heads of wet, dry, and garden for Fusly 1274 was acres 13,00,054, assessed at Rupees 26,42,156-6-3, and exceeded the area of the previous year by Acres 637. Numerous changes have taken place in holdings during the year under report. Although certain lands, which are situated in the water-spreads of tanks, and those which are unfit for cultivation, as well as those relinquished by the Ryots, have been excluded from the Pattahs, yet there has been a net increase of Acres 637 as above mentioned, owing to a large extent of waste land having been newly taken up by the Ryots for cultivation. The following Statement will further show that there has been a large extent of waste under the three heads of wet, dry, and garden, which is attributable to the season of Fusly 1274 having been unfavorable. The increase of waste over Fusly 1273 was Acres 32,305.

No. 3.

ITEMS.	PUNJAH.		PUNJAH.		GARDEN.		TOTAL.	
	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
1	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 Fusly	1,83,186	18,43,826 14 3	10,98,737	7,79,292 7 4	17,494	55,586 12 11	12,39,417	26,78,706 2 6
Deduct land relinquished by the Ryots and transferred from one head to another, &c.	1,518	74,749 4 10	11,648	5,643 6 7	211	3,868 2 3	13,377	87,260 13 8
Remainder	1,81,668	17,69,077 9 3	10,87,089	7,73,649 0 9	17,283	51,718 10 8	12,86,040	25,94,445 4 10
Add land newly taken up for cultivation ...	1,497	87,543 9 7	12,179	6,421 3 3	338	3,746 4 7	14,014	47,711 1 8
Total	1,83,165	18,06,621 3 0	10,99,268	7,80,070 4 0	17,621	55,464 15 3	13,00,054	26,42,156 6 3
Particulars. { Cultivated ...	1,41,174	15,22,583 11 11	7,21,513	5,69,875 6 7	13,043	43,924 12 2	8,75,730	31,06,383 14 8
{ Waste	41,991	2,84,037 7 1	3,77,755	1,80,194 13 3	4,578	11,540 3 1	4,24,324	4,76,772 7 1

Actual Cultivation:-

16. The Land Revenue Beriz of Fusly 1274 on actual cultivation, inclusive of assessment on Dry and Garden lands, amounted to Rupees 21,99,016-3-7, and fell short of the Beriz of the preceding year by Rupees 1,70,962-4-2, as will be seen from the following Statement No. 4:-

ITEMS.		Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1		2	3	4	5
Mottafysal, or Oloongog.	Extent of land cultivated.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
	1st crop.....Acres.	1,45,666 0 0	1,27,970 0 0	...	17,696 0 0
	2nd crop.....do.	71,892 0 0	58,356 0 0	...	13,036 0 0
	Total.....	2,17,558 0 0	1,86,839 0 0	...	30,729 0 0
	Particulars. { Carr, early crops...Acres.	75,866 0 0	61,940 0 0	...	13,926 0 0
Potlani, or Lands paying a favorable assessment fixed in grain.	Particulars. { Peshanum, late crops. do.	1,41,692 0 0	1,24,886 0 0	...	16,806 0 0
	Total Melwaram, or Government share, in Grain, Cottahs.	6,92,492 5 5½	5,82,297 2 6½	...	1,10,195 2 6½
	Price per Grain, Cottah.....Rupees.	2 8 7½	2 11 5½	...	...
	Beriz thereof.....do.	16,05,935 4 5	14,46,369 15 2	...	1,59,565 5 3
	1st crop.....Acres.	7,486 0 0	7,028 0 0	...	458 0 0
NUNJAH-WET.	2nd crop.....do.	3,461 0 0	3,121 0 0	...	340 0 0
	Total.....	10,947 0 0	10,149 0 0	...	798 0 0
	Particulars. { Carr, early crops...Acres.	4,236 0 0	3,932 0 0	...	304 0 0
	Particulars. { Peshanum, late crops. do.	6,711 0 0	6,217 0 0	...	494 0 0
	Total Melwaram, or Government share, in Grain, Cottahs.	17,080 5 6½	16,445 9 1½	...	634 17 5
	Price per Grain, Cottah.....Rupees.	2 12 2½	2 11 7½	...	...
	Beriz thereof.....do.	47,159 8 5	44,816 9 4	...	2,342 15 1

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Poroppoo, or Lands paying a favorable money.	Extent of land cultivated.	1st crop.....Acres.	2,747 0 0	2,601 0 0	...	146 0 0
	2nd do. ....do.	1,048 0 0	923 0 0	...	...	125 0 0
	Total.....	3,795 0 0	3,524 0 0	...	...	271 0 0
	Particulars. { Carr, early crops...Acres.	1,313 0 0	1,239 0 0	...	...	84 0 0
	Particulars. { Peshanum, late crops. do.	2,482 0 0	2,295 0 0	...	...	187 0 0
Taram, or settled.	Beriz thereof.....Rupees.	10,885 7 11	10,381 14 7	...	...	503 9 4
	Extent of land cultivated.	1st crop.....Acres.	3,049 0 0	2,297 0 0	...	752 0 0
	2nd do. ....do.	1,005 0 0	350 0 0	...	...	655 0 0
	Total.....	4,054 0 0	2,647 0 0	...	...	1,407 0 0
	Total Beriz.....Rupees.	17,261 7 9	11,992 3 7	...	...	5,269 4 2
Total extent of cultivation.	1st crop.....Acres.	1,58,948 0 0	1,39,896 0 0	...	...	19,052 0 0
	2nd do. ....do.	77,406 0 0	68,250 0 0	...	...	14,156 0 0
	Total.....	2,36,354 0 0	2,08,146 0 0	...	...	38,208 0 0
	Total Beriz.....Rupees.	16,81,241 12 6	15,13,560 10 8	...	...	1,67,681 1 10
	Punjah... { Number of Acres cultivated	6,78,190 0 0	6,92,818 0 0	14,698 0 0	...	...
Total land cultivated—Wet, Dry, and Garden, 1st crop.....Acres.	Dry { Beriz thereof.....Rupees.	5,74,993 14 0	5,71,738 4 10	...	...	3,255 9 2
	Bagayet. { Number of Acres cultivated.....	12,975 0 0	13,012 0 0	37 0 0	...	...
	Garden.... { Beriz thereof.....Rupees.	43,442 13 3	43,717 4 1	274 6 10	...	...
	Total land cultivated—Wet, Dry, and Garden, 1st crop.....Acres.	8,50,113 0 0	8,45,726 0 0	...	...	4,387 0 0
	Total amount of Beriz.....Rupees.	22,99,678 7 9	21,29,016 3 7	...	...	1,70,662 4 2

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Wet—Actual Cultivation.

17. The actual cultivation under the four heads of Mottafyal, Pottom, or lands paying a favorable assessment fixed in grain, Poroppoo, or lands paying a favorable assessment fixed in money, and Ryotwar was Acres 2,03,146, assessed at Rupees 15,13,360-10-8, or Acres 33,208, assessed at Rupees 1,67,681-1-10, less than the preceding year, which is attributable to the reasons given in paragraph 6 of this report.

Dry—Actual Cultivation.

18. Although there has been a decrease in actual cultivation under the head of dry, yet the foregoing Statement No. 4 shows a net increase of Acres 14,628, which is owing to Punjab lands occupied by thorn jungles, and assessed at Rupees 6,248, having been newly brought to this head as stated in paragraph 11 of this Report; but the decrease of Rupees 3,255-9-2 in the revenue brought to account under this head, has arisen from the lands bearing a higher rate of assessment having been left uncultivated during the year under report.

Garden—Actual Cultivation.

19. The area brought under cultivation under the head of garden, amounted to Acres 13,012, assessed at Rupees 43,717-4-1, and exceeded the cultivation of the preceding year by Acres 37, assessed at Rupees 274-6-10. The actual cultivation made on waste lands included in the Ryots' holdings in Fusly 1272, and assessed during the year with the highest Punjab rate of the village, instead of with the usual special tax, agreeably to the Orders of the Board of Revenue contained in paragraph 15 of their Proceedings, dated 10th September 1861, No. 5,906, is also included under this head. This change of taxation caused a decrease of Rupees 976-5-10 in the revenue on actual cultivation and waste, as shown in the following Abstract.

	Total Extent.	Amount of Special Tax.	Amount of Punjab Teerwah.
	Acres.	RS. A. P.	RS. A. P.
Actual cultivation ...	655	1,013 11 1	754 4 4
Waste... ..	1,751	2,496 3 1	1,779 4 0
Total... ..	2,406	3,509 14 2	2,533 8 4
Decrease... ..			976 5 10

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Waste charged and remitted.

20. From the following Statement No. 5, it will be seen that the extent of land thrown out of cultivation during the year under report, amounted in the aggregate to Acres 4,30,054, and the assessment thereon to Rupees 4,75,331-7-5, being Acres 34,473, and Rupees 1,42,212-15-7, in excess of the preceding year.

No. 5.

ITEMS.	FUSLY 1273.		FUSLY 1274.		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. { Wet Nunjah ... Dry Punjab ... Garden.... Bagayet ...	1,36,106	1,54,106 6 3	85,470	66,103 12 0	...	...	50,636	88,002 10 3
Waste re-mitted. { Wet Nunjah ... Dry Punjab ... Garden ... Bagayet ...	2,59,475	1,79,062 1 7	3,44,584	4,09,277 11 5	85,109	2,30,215 9 10	...	...
	3,95,581	3,33,168 7 10	4,30,054	4,75,381 7 5	34,473	1,42,212 15 7	...	...
Particulars. { 1st crop. ... 2nd do. ...	3,96,870 4,711	...	4,23,925 6,129	...	33,055 1,418	...	...	...

21. Those lands that were shown on careful inquiry to have been left uncultivated, through the neglect of the Ryots, were charged with Teerwah. The waste thus charged amounts to Acres 85,470, and Rupees 66,103-12-0, or Acres 50,636, and Rupees 88,002-10-3 less than the preceding year. Of the above sum, Rupees 64,036-8-3 is the assessment charged on portions of fields left waste, with reference to the Orders of the Board of Revenue, dated 8th August 1859, and the remainder, or Rupees 2,067-3-9, is the assessment charged on entire fields left uncultivated.

22. Assessment on Acres 3,44,584, amounting to Rupees 4,09,277-15-5, were remitted under the Orders of the Board of Revenue, dated 14th February 1865, No. 871, as the lands were proved on inquiry to have been left uncultivated from causes over which the Ryots had no control. The total remission granted during the year under reference exceeds that of the preceding year by Rupees 2,30,215-9-10.

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No. 6.—REMISSION.

ITEMS.	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
	1	2	3	4	5	6	7	
<i>Occasional.</i>								
1. Remission on account of drought	...	RS. A. P. 2,558 9 1	RS. A. P. 78,724 14 7	RS. A. P. 76,168 5 6	RS. A. P. ...	RS. A. P. ...	RS. A. P. ...	
2. Do. on account of short produce	...	...	...	...	...	...	...	
3. Do. on Panbudithy, or crops submerged by water	...	...	...	...	...	...	...	
4. Do. on account of Zabith, or progressive Cowle	...	29 5 11 220 4 6	132 13 6 45 3 1	103 7 7 ...	...	...	...	
5. Half Teerwah on high level Nunjah lands cultivated by means of water raised by manual labor	...	12,036 8 3	10,074 0 8	...	...	175 1 5	1,962 7 7	
6. Remission of three-fourths Teerwah on Nunjah, and one-half Teerwah on Dry and Garden lands cultivated subsequent to 19th February 1865, agreeably to the Orders of the Board of Revenue, dated 10th February 1865	...	...	13,854 15 10	13,854 15 10	...	...	...	
Remission on lands left waste in consequence of the bursting of tanks								
Do. on lands left waste for want of water	...	565 6 4	...	...	...	565 6 4	...	
Do. on Zabith, or progressive Cowle lands	...	1,68,899 15 6	4,02,139 5 7	2,38,239 6 1	...	...	...	
Do. on lands taken up, but left waste either by Proprietors or Durkhasdars (applicants for lands,) under Muchilkas, (agreements) executed by them	...	...	18 6 8	18 6 8	...	...	...	
Total	...	4,358 0 10	5,755 6 7	1,397 5 9	...	...	...	
7. Do. on lands left waste on account of submersion of water	...	1,68,258 0 4	4,07,913 2 10	2,39,655 2 6	...	...	...	
Do. on lands forming entire fields left uncultivated, out of those included in the Ryots' holdings	...	1,68,823 6 8	4,07,913 2 10	2,39,089 12 2	...	...	...	
Do. on lands forming portions of fields left uncultivated	...	10,238 10 11	1,364 8 7	...	...	8,874 2 4	...	
Total	...	1,74,512 2 9	3,94,133 11 6	2,19,621 8 9	...	...	...	
8. Do. on lands taken up for the experimental cultivation of Cotton	...	4,549 14 10	15,143 15 11	10,594 1 1	...	...	...	
Total	...	1,79,062 1 7	4,09,277 11 5	2,30,215 9 10	...	...	...	
Total occasional	...	75 11 10	143 3 5	67 7 7	...	...	...	
Total occasional	...	1,93,982 9 2	5,17,822 8 1	3,23,839 14 11	...	...	...	

Deductions from Sundry Items of Revenue.		Customary.		Miscellaneous.	
9. Ready money Inams	...	20,478 13 1	20,491 6 10	...	...
10. Manien in grain	...	5,425 15 5	5,510 4 4	...	...
11. Chaturbhagam Punchama Hissa, &c., Reyayet, or favorable deductions in favor of the proprietors of lands	...	40,468 1 5	33,175 4 3	...	...
12. Remission of one-fourth and half Teerwah on lands cultivated by Mirassidars (landholders) of Brahmin caste	...	10,591 7 5	8,831 13 4	...	...
13. Do. of three-fourth Teerwah on Shrotrien lands, being deductions in favor of Brahmins	...	8,106 10 4	7,750 8 0	...	...
14. Arthamaniam, or remission of a moiety of the full assessment	...	12,343 1 1	8,389 1 8	...	...
Total	...	97,414 0 9	84,148 6 5	...	...
Total occasional and customary...	...	291,396 9 11	6,01,970 14 6	...	...
Deductions from Sundry Items of Revenue.		Customary.		Miscellaneous.	
15. Oodangath, or thorn trees	...	23 13 7	...	...	...
16. Tepe	...	3,529 10 5	4,183 5 0	...	...
17. Palmrubs	...	21,917 9 8	21,852 4 10	...	...
18. Jony, or quit-rem on Inam lands	...	0 8 0	...	...	...
19. Quit-rent on buildings	...	35 3 6	...	...	...
Total Miscellaneous deductions from Sundry Items of Revenue...	...	25,505 13 2	26,035 9 10	...	...
Particulars.	...	1,900 12 6	2,128 8 10	...	...
Occasional	...	23,606 0 8	23,907 1 0	...	...
Grand Total	...	3,16,903 7 1	6,28,006 8 4	...	...
1. Occasional remissions, or those granted at the Jummalbundy with reference to the state of the season	...	1,95,883 5 8	5,19,951 0 11	...	...
2. Fixed remissions	...	1,11,871 0 8	1,90,663 15 11	...	...
3. Deductions for the payment of the village servants, &c.	...	9,149 0 9	7,391 7 6	...	...
	...	...	3,24,067 11 3	...	...
	...	...	...	...	11,207 0 9
	...	...	...	...	1,757 9 3

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Particulars of Remissions.

23. From the foregoing Statement No. 6 it will be observed that the deductions made from the Beriz of wet, dry, and garden, as well as from Sundry items, amounted to Rupees 6,28,006-8-4, and exceeded those of the preceding year by Rupees 3,11,103-1-3, which is accounted for as follows:—

Increase owing to full remission having been granted on Nunjah Shavi, or entire destruction of the crops, and a per centage remission for short produce on the wet lands dependent on precarious rivers and rain-fed tanks in villages which were shown to have suffered severe, though not entire loss of crops, agreeably to the Orders of the Board of Revenue, dated 14th February 1865, No. 871, items Nos. 1 and 2... ..

Rs. A. P.
81,735 15 1

Increase under the head of Panibudithy, (crops submerged by water) Item No. 3 owing to more lands having been submerged by water

103 7 7

Increase in the remission of three-fourth Teerwah granted on Nunjah land under the irrigation of the minor rivers and rain-fed tanks, and half Teerwah on dry and garden lands, cultivated subsequent to 19th February 1865, agreeably to the Orders of the Board of Revenue, dated 10th February 1865, Item No. 6

13,854 15 10

Work.—The lands brought under cultivation, agreeably to the indulgent Orders above quoted, are shown below with the amount of Teerwah remitted thereon.

	Extent of cultivation.	Full assessment.	Amount remitted.
	Acres.	Rs. A. P.	Rs. A. P.
Wet	2,975	14,527 10 9	11,027 9 7
Dry	5,859	3,850 8 6	1,925 8 6
Garden	782	1,804 7 1	902 2 9
Total	9,616	20,182 10 4	13,854 15 10

Increase owing to full remission having been granted on lands left uncultivated from failure of rains, Item No. 7

2,30,215 9 10

Increase in Item No. 8, being the assessment remitted on lands taken up for the experimental cultivation of cotton

67 7 7

Increase in ready money Inams item, No. 9, and grain Inams, Item No. 10, owing to an increase in cultivation in the villages in which these Mani-ems are situated

96 14 8

Increase being the amount deducted on account of Inams from the Beriz of Tope trees newly brought to account during the year under report as productive, (Item No. 16)

653 10 7

Deduct.

Total Increase..... 3,26,728 1 2

Decrease under the head of progressive Cowle, Item No. 4, owing to the lands having paid a higher rate of assessment in Fusly 1274 than in the previous year, according to the terms of the Cowle

Rs. A. P.
175 1 5

Decrease in the deduction of half Teerwah on high level Nunjah lands cultivated by means of water raised by manual labor, owing to a decrease in the cultivation of this description of lands, Item No. 5

1,962 7 7

Decrease in the deductions on account of Inams, &c., from the Beriz of other Items Nos. 11 to 14, owing to a decrease in cultivation and revenue under those Items

13,362 9 0

Decrease in deduction on account of Inam from the tax on thorn trees, Item No. 15, owing to this item having been transferred from the head of Sundry Items to that of Punjah or dry

23 13 7

Decrease in deduction on account of Inam from the Beriz on Palmirahs, Item No. 17, owing to a decrease in the revenue on Palmirahs in the villages in which the Inams are granted

65 4 10

Decrease under the head of Quit-rent, Item No. 19, owing to this item having been transferred to the head of Land Revenue Miscellaneous, as stated in the following paragraph

35 3 6

Decrease in Item No. 18... ..

0 8 0

Total Decrease

15,024 15 11

Net increase after deducting decrease

3,11,103 1 3

Particulars of Sundry Items.

24. The revenue brought to account under the head of Sundry Items, during the year under notice, is shown in the subjoined Statement No. 7, in comparison with the previous year, and falls short by Rupees 10,558-5-8. The cause of this decrease is explained below:—

No. 7.

Sundry items of Revenue, such as Tope, Tadbund, (Palmirahs,) &c.

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Tax on Topes	20,217 2 10	20,422 8 5	205 5 7	...
2. Do. on Palmirahs	1,29,648 15 0	1,32,536 12 5	2,887 13 5	...
3. Jodi, or quit-rent on Inam lands... ..	4,266 3 0	...	...	4,266 3 0
4. Company's grant	531 4 8	...	...	531 4 8
5. Quit-rent on Buildings	4,529 0 5	...	...	4,529 0 5
6. Tax on Odangadu, or Thorn Jungles	6,147 7 2	...	...	6,147 7 2
7. Desacaval, or Watchmen's fees on Cattugutta, (fixed rent), Inam, &c., villages.	...	1,944 13 9	1,944 13 9	...
8. Chollara Cattugutta, or sundry fixed rents... ..	1,529 3 0	1,435 4 1	...	93 14 11
9. Difference between the average Beriz of the lands relinquished to and acquired from Travancore	391 14 11	391 14 11	...	...
10. Teerwajasty, or water-rate on Inam lands... ..	53 3 9	24 11 6	...	28 8 3
Total... ..	1,67,314 6 9	1,56,756 1 1	...	10,558 5 8
Deduct remissions... ..	25,506 13 2	26,035 9 10	528 12 8	...
Net revenue... ..	1,41,807 9 7	1,30,720 7 3	...	11,087 2 4

Decrease in Items Nos. 3, 4, and 5, owing to the revenue from these items having been carried to the credit of the head "Land Revenue Miscellaneous," agreeably to the Orders of the Board of Revenue contained in their Miscellaneous Circular, dated 31st August 1864, No. 94

RS. A. P.

9,326 8 1

Decrease in the revenue on Odangadu, or Thorn Jungles, Item No. 6, owing to the same having been carried to the credit of dry, agreeably to the Orders of the Board of Revenue, dated 25th April 1865

6,147 7 2

Decrease in the revenue on Chollara Cattugutta, Item No. 8, owing to the Jodi on Inams hitherto credited under this head having been carried to the credit of the head "Land Revenue Miscellaneous"... ..

93 14 11

Decrease in Teerwajasty on Inam lands, Item No. 10, owing to the decrease in cultivation... ..

28 8 3

Deduct.

Total Decrease...

15,506 6 5

Increase in tax on Tops and Palmirah trees, owing to new trees having been brought to account as productive during the year under report, Items Nos. 1 and 2

Rs. A. P.
3,093 3 0

Increase in Item No. 7, owing to the Desacaval, which was hitherto included with the Jodi on Inam lands, having been entered as a separate item under this head during the year under report

1,944 13 3

Total Increase...

5,038 0 9

Net decrease after deducting increase...

10,558 5 8

Extent of land cultivated with special products, as Cotton, Sugar-cane, &c.

Fuslies.	COTTON.		INDIGO.		SUGARCANE.	
	Extent of cultivation.	Teerwah.	Extent of cultivation.	Teerwah.	Extent of cultivation.	Teerwah.
1	2	3	4	5	6	7
	Acres.	RS. A. P.	Acres.	RS. A. P.	Acres.	RS. A. P.
1273	2,63,692	2,58,214 0 5	535	382 8 2	198	2,403 14 5
1274	2,36,038	2,29,782 4 4	398	238 2 0	322	2,907 9 11
Increase	...	...	...	...	124	503 11 6
Decrease	27,654	28,431 12 1	137	144 6 2	...	...

Extent of land cultivated with special products. Cotton.

25. The foregoing Statement will show that there was a decrease both in the cultivation of Cotton and in the revenue derived therefrom, of Acres 27,654 and Rupees 28,431-12-1 respectively, below Fusly 1273, which is chiefly owing to the unfavorable nature of the season. It is reported that both the yield and quality of the Cotton were inferior, owing to the failure of seasonable rains. The price paid by the merchants for the first sort of Cotton, during the year under report, ranged from Rupees 103 to 170 per Candy of lbs. 580, or Rupees 167 to 170 less than that obtaining in the preceding year. It is also reported that the first sort of Cotton, of Fusly 1273, was purchased by the merchants in Fusly 1274, at rates varying from Rupees 330 to 350 per Candy.

Cotton Export.	
Fusly.	Candies
1273	28,024
1274	48,840
Increase	20,816

26. From the Statement given in the margin it will be seen that there has been an increase in the export of Cotton to the extent of Candies 20,816 during the past year, which is owing to the Cotton crops of Fusly 1273 having yielded full produce.

Indigo.

27. There has been a decrease of Acres 137 in cultivation, and Rupees 144-6-2 in the revenue brought to account under the head of Indigo, which is ascribable to the adverse state of the season.

Sugar-cane.

28. The cultivation and revenue under the head of Sugar-cane, amounted, during the year under consideration, to Acres 322, and Rupees 2,907-9-11 respectively, and exceeded those of the preceding year by Acres 124, and Rupees 503-11-6, which is owing to the price of Sugar made from Cane having risen.

Experimental cultivation of Cotton.

29. Of Acres 118, being the extent of land assigned for the experimental cultivation of Cotton, only 96 acres were brought under cultivation, and the assessment on the same, amounting to Rupees 143-3-5, was remitted, agreeably to the Orders of Government. The Cotton produced was good in quality. A separate report on the subject will be forwarded to the Board at an early date. The remission granted during the year exceeds that of the previous year by Rupees 67-7-7.

An Abstract Statement showing the general result of Land Revenue Settlement in comparison with the preceding year.

30. From the subjoined Statement No. 9, it will be observed that the total net Land Revenue Beriz of Fusly 1274 amounts to Rupees 24,98,695-4-0, and falls short of that of the previous year by Rupees 3,44,477-2-10.

No. 9.—Land Revenue.

ITEMS.	Fusly 1273.		Fusly 1274.		COMPARISON.	
					Increase.	Decrease.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Land Revenue Beriz after deducting remission	24,83,257 15 3	21,33,147 3 9	...	...	3,50,110 11 6	...
2. Shrotriem	32,696 5 11	32,696 5 11	...	...	...	...
3. Jody on Inam villages.	1,197 0 8	1,197 0 8	...	...	...	...
4. Permanent Peshcush ...	3,08,047 3 11	3,08,047 3 11	...	...	...	...
5. Miscellaneous	17,471 13 1	23,205 2 8	5,733 5 7	...	...	...
6. Forest Revenue	502 0 0	402 3 1	...	...	99 12 11	...
Total Land Revenue...	28,43,172 6 10	24,98,695 4 0	...	...	3,44,477 2 10	...

31. The decrease of Rupees 3,50,110-11-6, under Item No. 1 Land Revenue, is chiefly owing to larger remissions having been granted, during the year under reference, on wet and dry lands from the unfavorable character of the season. The increase of Rupees 5,733-5-7, under Item No. 5 Miscellaneous, has arisen from the Jodi on Inam lands and other Items having been credited to this head, agreeably to the Orders of the Board of Revenue, dated 31st August 1864. The decrease of Rupees 99-12-11, under Item No. 6, Forest Revenue, is owing to the decreased number of applications for timber.

No. 10.—Demand of Extra Sources of Revenue for Fusly 1274 compared with the previous year.

ITEMS.	Fusly 1273.		Fusly 1274.		COMPARISON.	
					Increase.	Decrease.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Abkarry	48,500 0 0	48,500 0 0	...	...	...	...
2. Salt	6,10,388 10 11	6,10,901 3 5	512 8 6	...	...	...
3. Sea Customs	54,216 3 1	53,995 6 8	...	...	250 12 5	...
4. Sayer Land Customs.	1,12,129 1 5	93,405 9 7	...	...	18,723 7 10	...
5. Stamp	1,36,723 0 6	1,74,706 6 0	37,983 5 6	...	...	...
6. Income tax	49,999 3 0	50,708 4 10	709 1 10	...	...	...
Total	10,11,986 2 11	10,32,216 14 6	20,230 11 7	...	...	...

Extra Sources of Revenue.

32. The total amount brought to account, in the year under report, under the head of Extra Revenue was Rupees 10,32,216-14-6, or Rupees 20,230-11-7 in excess of that of the previous year, as shown in the above Statement.

33. The decrease of Rupees 18,723-7-10 under the head of Land Customs, Item No. 4 is owing to the above Chowkies having been abolished from 1st June 1865, agreeably to the Orders of Government, dated 23rd May 1865, No. 1,101, and to the import duty on articles not enumerated in the Schedule annexed to Act XI of 1862 having been reduced from 10 to 7½ per cent ad valorem.

SETTLEMENT REPORT OF

34. The increase of Rupees 37,983-5-6, under the head of Stamp Revenue, Item No. 5, is chiefly attributable to a larger number of Suits having been filed in the Courts. The revenue brought to account under the head of Income tax, Item No. 6, amounted during the year under report to Rupees 50,708-4-10, and exceeded that of the previous year by Rupees 709-1-10, as shown below:—

Fusly.	Amount of Assessment.	Stoppage from Official salaries, & c.	Total.
1	2	3	4
	RS. A. P.	RS. A. P.	RS. A. P.
1273	42,927 1 0	7,072 2 0	49,999 3 0
1274	43,629 0 0	7,079 4 10	50,708 4 10
Increase...	701 15 0	7 2 10	709 1 1

The increase and decrease, under the heads of Salt and Sea Customs, Items Nos. 2 and 3 respectively, being trifling need no remark.

No. 11.

Demand of Land and Extra Sources of Revenue for Fusly 1274 compared with the previous year.

ITEMS.	Fusly 1273.	Fusly 1274.	COMPARISON.			
			Increase.		Decrease.	
1	2	3	4	5		
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
Land Revenue...	28,43,172 6 10	24,98,695 4 0	...	3,44,477 2 10		
Extra Sources of Revenue	10,11,986 2 11	10,32,216 14 6	20,230 11 7	...		
Total...	38,55,158 9 9	35,30,912 2 6	...	3,24,246 7 3		

Demand of Land and Extra Sources of Revenue.

35. The total revenue derived from Land and Extra Sources of Revenue, during the year under report, amounts to Rupees 35,30,912-2-6, or Rupees 3,24,246-7-3 less than that of the previous year, as will be seen from the foregoing Statement No. 11.

No. 12.

Demand, Collection, and Balance of all Sources of Current Revenue.

ITEMS.	Demand of Fusly 1274.	Collections up to the end of Fusly, or 30th June 1865.	Balance.	Collections up to the end of August 1865.	Balance.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue	24,98,695 4 0	22,86,240 13 9	2,12,454 6 3	2,03,999 8 1	8,454 14 2
Abkarry ...	48,500 0 0	43,110 0 0	5,390 0 0	5,390 0 0	...
Salt ...	6,10,901 3 5	6,10,901 3 5	...	...	...
Sea Customs	53,995 6 8	53,995 6 8	...	...	...
Sayer or Land Customs...	93,405 9 7	93,405 9 7	...	...	...
Stamp...	1,74,706 6 0	1,74,706 6 0	...	...	...
Income Tax...	50,708 4 10	40,378 0 5	10,330 4 5	7,762 9 0	2,567 11 5
Total...	10,32,216 14 6	10,16,496 10 1	15,720 4 5	13,152 9 0	2,567 11 5
Grand Total	35,30,912 2 6	33,02,737 7 10	2,28,174 10 8	2,17,152 1 1	11,022 9 7

Demand, Collection, and Balance, of all Sources of Current Revenue.

36. From the balance of Rupees 3,454-14-2, entered under the head of Land Revenue in the foregoing Statement No. 12, if Rupees 1,899-13-8, being the assessment on the lands in dispute between Government and certain Zemindaries in this District, be deducted, the remainder stands at Rupees 6,555-0-6, for the speedy realization of which, and the balance of Rupees 2,567-11-5 under the head of Income Tax, the necessary steps have been taken.

No. 13.

Demand, Collection, and Balance of arrears of former Fuslies.

ITEMS.	Arrears at the commencement of Fusly 1274.	Collections including remission up to the end of June 1865.	Balance.	Collections made up to the end of August.	Balance.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue...	2,71,178 14 8	2,46,803 5 2	24,375 9 6	67 9 3	24,308 0 3
Income Tax ...	9,613 15 2	9,613 15 2	...	...	...
Total...	2,80,792 13 10	2,56,417 4 4	24,375 9 6	67 9 3	24,308 0 3

Demand, Collection, and Balance of Arrears.

37. The balance of Rupees 24,308-0-3, set down in the foregoing Statement No. 13, is composed of the following Items:—

	RS. A. P.
Doubtful	20,130 10 11
Irrecoverable	3,160 6 1
Recoverable	1,016 15 3

38. The first item of Rupees 20,130-10-11 is a doubtful balance, being the Teerwah on certain lands in dispute between Government and Zemindary villages. It is believed that many of the disputes will be settled before the end of the current Fusly. The irrecoverable balance of Rupees 3,160-6-1, as per second item, has been recommended for remission in my letter of 5th instant, No. 346. For the early collection of the third item of Rupees 1,016-15-3, which is recoverable, and which extends over a period of four years, the necessary measures have been adopted, as reported in my letter above quoted.

Wastage of Salt.

39. From the accompanying Statement No. 22, it will be observed that the wastage of Salt that occurred in Fusly 1274 amounts to Indian Maunds 23,288 Seers 12 $\frac{5}{16}$, valued at Rupees 2,047-3-0, at Rupees 10-10-0 per Garce, or Rupees 34,932 at the 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.

Extent to which Coercive Process was employed in the collection of Revenue.

40. 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 727-12-5 was sold by auction for Rupees 915-15-3. 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 during the last or in any previous Fusly.

SETTLEMENT REPORT OF

Charges.	RS.	A.	P.
Fusly	3,66,667	15	3
1273.....	3,43,169	13	0
Decrease ...	23,498	2	3

41. There has been a net decrease of Rupees 23,498-2-3 under the head of Charges, as shown in the margin and in the accompanying Statement No. 14, the cause of which is explained below:—

Decrease owing to the salary of the Collector and Sub-Collector not having been fully disbursed during the year under report, consequent on the absence of the permanent Officers on leave, and to the salary of the Acting Head Assistant, and the Deputy Collector Mr. Underwood, having been disbursed for ten months during the year under review, while in the preceding year it was disbursed for the whole year ...	RS.	A.	P.
Decrease under the head of Huzur and Taluk Establishment, owing chiefly to the pay of the village Carnums, which was hitherto debited under this head having been transferred during the year under report, to the debit of five Local Funds ...	25,468	0	5
Decrease owing to the short payments under the head of Huzur Revenue Saderwarid charges ...	11,653	6	6
Decrease owing to short payments to the Officers and Establishment of the Revenue Settlement... ..	1,054	7	3
Decrease owing to short payments under the head of Charges incurred in Fusly 1274 on account of Coodewaram to Salt Ryots ...	22,058	4	11
Decrease owing to the Salt compensation which was hitherto debited under this head having been transferred to the debit of B 2 ...	2,010	8	0
Decrease in other items ...	1,030	10	8
	954	15	6
Total decrease...	64,230	5	3

Deduct.

Increase under the head of Extra Charges, owing to the hire of carts for conveying Huzur Records on Circuit, the charges for binding Books, and the pay of the temporary Gumastahs employed for arranging Records, &c., which were hitherto debited to B 4, Miscellaneous, having been transferred to the debit of this head during the year under report ...

RS. A. P.
2,793 11 2

Increase under the head of Tent allowance, owing to the Deputation Allowance having been paid to the Acting Collector, Acting Sub-Collector, and Acting Head Assistant Collector, for a longer period in the year under report than in the preceding year ...

2,205 7 6

Increase owing to the pay of the Establishment of the Revenue Survey having been disbursed for a longer period during the year under reference than in the preceding year ...

10,840 13 4

Increase owing to the pay of the Officers and Establishment of the Inam Commission having been disbursed for the whole year during the Fusly under report, while in the previous year it was disbursed for only a few months.

6,457 3 7

Increase owing to the pay of the Salt Establishment having been disbursed for the whole year in Fusly 1274, according to the new scale ...

6,413 1 4

Increase in the charges incurred in the exportation of Salt to Travancore, and in those incurred in covering Salt heaps, &c. ...

9,542 13 1

Increase in other items ...

2,536 1 0

Total increase... 40,732 3 0

Net decrease after deducting increase... 23,498 2 3

Working of the new System of Village and Taluk Accounts.

42. The Village and Taluk Accounts are kept according to the new forms given in the Manual. The accounts kept in the Taluks of Tinnevely and Tenkarai were examined by my Serishtadar, those in the Taluks of Ambasamudram, Tenkassy and Sankerninarcoil by the Acting Sub-Collector, and those in Streevilliputtoo by my Acting Head Assistant, those in Sateor and Ottapedaram by the Deputy Collector Mr. Underwood. Some omissions were found, which were pointed out to the Tahsildars with instructions to rectify them. The accounts of 175 villages

were examined by my Serishtadar and Vernacular Accountants, and were found correct, with few exceptions, which were ordered to be rectified. The Huzur accounts kept in the English and Vernacular Account Departments were also examined by my Acting Head Assistant,* and found generally free from defects and omissions. The Accountants in the office have been occasionally reprimanded by the Deputy Collector, but in no instance have any gross cases of negligence occurred, or fines been levied from them.

A brief reference to the Register of lands acquired by Public Servants.

43. Ten 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 IX, paragraph 1 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 Fusly 1274.

Name of Officer.	Office and Department.	LAND ACQUIRED.			Remarks.
		Extent.		Assessment.	
		SC.	M. M.	RS. A. P.	
Venkatasi...	Gumastah in the Tenkarai Taluk.	1	4 2	31 0 0	Private purchase
Thayelbagum Pillay ..	Clerk in the Coilpatam Salt pans.	2	16 2½	58 9 4	Do.
Ramakrishna Pillay ...	Gumastah in the Tinnevely Taluk.	1	0 1½	29 14 0	Do. and Mortgage.
Sundara Row ...	Do. in do.	2	4 7½	50 6 9	Mortgage.
Sankaralingam Pillay...	Sub Magistrate of Watrap.	5	19 6	45 0 0	Private purchase.
Venkatramanien...	Head Gumastah of Ambasamudram Taluk.	2	2 ¾	73 2 2	Mortgage.
Muthirulappa Pillay ...	Revenue Inspector in Tenkassy Taluk.	0	8 1½	4 11 1	Do.
Sankaran Chettiar ...	Shroff of do.	0	9 7½	17 13 3	Do.
Abdul Majith ...	Revenue Inspector in Ottapedaram Taluk.	0	11 4½	14 4 3	Do. and Purchase.
Ramachendrier ...	Acting Tahsildar of do.	4	19 2½	66 13 5	} Private purchase.
	Punjab Chains...	1½	...	10 4 4	
	Garden Se....	2	13 ¾	19 15 7	
	Tope...	41 trees.		3 3 1	
				425 1 3	
	Total ... { Nunjah...	21	10 5½	391 10 3	
	{ Punjab ...	1½	chains.	10 4 4	
	{ Garden ...	2	13 ¾	19 15 7	
	{ Tope.....	41 trees.		3 3 1	

Remarks on the conduct of the Subordinate Officers.

44. Although I have been scarcely three months in the District, I can testify, from what I have seen of his work and qualifications, to the merits of my Acting Sub-Collector, Mr. A. MacGregor. Mr. E. Storr, Acting Head Assistant Collector, is an officer of great promise. Mr. C. J. Crosthwaite, Assistant Collector, has recently joined, and I have no doubt will do well. Mr. W. E. Underwood takes much interest in his work, and is of much assistance.

Venkat Row, Deputy Collector in charge of the Treasury, was highly esteemed by my Acting predecessor, and merits that good opinion. Deputy Collector Ramiah left on leave shortly after I joined; he was well reported of by my predecessors.

The Report of the Acting Sub-Collector is herewith forwarded.

An Abstract Statement showing the total Beriz of the District for Fusly 1274, in comparison with the Beriz of last Fusly and of the five years preceding.

45. The total revenue of the District for the year under report, as exhibited in Statement No. 12 in paragraph 35 of this Report, and in the subjoined Statement, amounts to Rupees 35,30,912-2-6. It falls short of that of the previous year by Rupees 3,24,246-7-3, and the average revenue of the previous five years, by Rupees 1,72,351-3-10, owing to the unusually adverse state of the season in Fusly 1274.

Fusly.	Total amount of Beriz of the District.	
	RS.	A. P.
1269	32,96,419	4 2
1270	35,88,171	13 11
1271	39,03,095	3 9
1272	38,73,472	0 0
1273	38,55,158	9 9
Total...	1,85,16,316	15 7
Average of five years	37,03,263	6 4
Fusly 1274	35,30,912	2 6
Decrease below the previous five years average	1,72,351	3 10
Decrease below last Fusly 1273...	3,24,246	7 3

(Signed) A. WEDDERBURN,
Collector.

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24. An Abstract Statement showing the total Beriz of the District for Fusly 1274, in comparison with the Beriz of last Fusly and of the five years preceding	45

SUB-COLLECTORATE.

1. I have the honor to submit the annual report on the settlement operations of the three Taluks of Ambasamudram, Tenkasi, and Shankerninarcoll for Fusly 1274, and to forward the usual Statements, prepared in the prescribed form, with the exception of those dispensed with by the Board.

2. Of these Taluks, Ambasamudram and Tenkasi lie in the Sub-division, whereas Shankerninarcoll lies in the Principal division, and was settled by me in lieu of the one of the Sub-divisions (Nanganeri) taken up by the Collector.

3. In the annexed Statement No. 1 is shown the stations in which the settlement was made by me, and the number of days occupied for each Taluk.

No. 1.—Stations.

Taluks.	Stations where the settlement was made.	Period occupied for settling each Taluk.
Ambasamudram	Cusbah Ambasamudram	Days. 2
Tenkasi	Do. Tenkasi	3
Shankerninarcoll	Do. Shankerninarcoll	3

4. The following Statement shows the number and tenure of villages in the three Taluks above named which have not undergone any change since the previous year.

No. 2.—Villages.

Description of villages.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Mottafysal	223	223	...	...
Pattom	6	6	...	...
Poruppoo	1	1	...	...
Punjah (dry)	4	4	...	...
Shrotriem	10	10	...	...
Inam	3	3	...	...

5. The number of Puttahs issued to the Ryots during the year under report is given in the subjoined Statement:—

No. 3.—Puttahs.

Taluks.	Total number of Puttahs for Fusly 1273.	Number cancelled.	Remainder.	New Puttahs.	Total.	Land Revenue.	Miscellaneous.	Permanent.		Renewed.			
								Puttahs entirely unchanged.	Puttahs in which slight alterations were made.	Total.	Owing to the necessity of making mark- ed alterations.	Owing to non-pro- duction of old Put- tahs.	Total.
Ambasamudram	12,384	554	11,830	3,752	15,582	12,448	3,134	5,162	1,727	6,889	2,025	2,918	3,753
Tenkasi	6,408	325	6,083	1,777	7,860	6,364	1,496	2,166	3,450	5,616	356	111	1,777
Shankerninarcoll	11,161	292	10,869	676	11,445	11,303	142	3,530	1,018	4,548	3,108	3,118	676
Total	29,953	1,271	28,682	6,205	34,887	30,115	4,772	10,858	6,195	17,053	5,484	6,145	6,205

6. The total number of Puttals renewed is 17,834, or more than half of the total number. This includes 6,205 Puttals issued a fresh in conformity to the instructions contained in the Board's Miscellaneous Circular, dated 31st August 1864, No. XCIV. The large number renewed, even after this deduction, is due to the large number of remissions granted on account of the unusually unfavorable state of the season.

7. The subjoined table shows the extent of cultivation raised, and the failure of crops that has resulted under the three sources of irrigation, viz., the main river Tambrapurney; (2) minor rivers; (3) rain-fed tanks, and compared with the result of the preceding year, exhibits a decrease of 13,263 acres in cultivation, and an increase of 2,293 acres in failure.

No. 4.—Sources of Irrigation.

Sources of irrigation.	EXTENT OF CULTIVATION.				FAILURE OF CROPS.			
	Fusly 1273.	Fusly 1274.	Increase.	Decrease.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Car. { Tambrapurney	11,674	11,661	...	13	...	...	...	...
Minor rivers... ..	16,696	13,805	...	2,891	...	17	17	...
Rain-fed tanks	4,376	883	...	3,493	...	13	13	...
Total...	32,746	26,349	...	6,397	..	30	30	...
Peshanam. { Tambrapurney... ..	13,183	13,306	117	...	...	...	...	...
Minor rivers	29,025	26,071	...	2,954	133	1,257	1,074	...
Rain-fed tanks	9,114	5,085	...	4,029	61	1,250	1,189	...
Total	51,322	44,456	...	6,866	244	2,507	2,263	...
Total { Tambrapurney... ..	24,857	24,961	104	...	...	...	...	...
Minor rivers	45,721	39,876	...	5,845	183	1,274	1,091	...
Rain-fed tanks... ..	13,490	5,968	...	7,522	61	1,263	1,202	...
Total...	84,068	70,805	...	13,263	244	2,537	2,293	...

8. This state of things is attributable to the unfavorable nature of the season, and the effect produced thereby on the supply of water in minor rivers and rain-fed tanks.

9. The land under the Tambrapurney alone did not suffer; but the cultivation, on the contrary, actually shows an increase of more than 100 acres.

10. The rains which failed during both monsoons in the plains and on the hills generally were abundant over the forest-clad crests and valleys, whence the Tambrapurney derives its source.

11. The failure of the south-west monsoon threw out of cultivation 6,397 acres, and that of the north-west monsoon 6,866.

12. The latter amount was augmented by an area of 2,507 acres, which, though cultivated, yielded no crop in consequence of the failure of the supply of water short at first and not replenished.

13. In the Punjab cultivation, an increase of seventy-four acres is observable, as shown below. The resulting surplus is due to increase of Cotton in the Ambasamudram Taluk, which more than covers a decrease of acres 4,192 in the other two Taluks.

Fusly.	Extent of cultivation.
	Acres.
1273	1,29,110
1274	1,29,184
Increase...	74

14. There has been an increase of 186 acres in the garden cultivation, which is traced to the fact that the failure of Nunjah or Punjab has caused more labor to be bestowed on well cultivation.

Fusly.	Extent of cultivation.
	Acres.
1273	4,402
1274	4,588
Increase...	186

15. The sanitary condition of the people in the three Taluks under notice has been generally good. Fever and cholera prevailed to a small extent in some localities, but loss of lives has not been great.

16. Cattle suffered a great deal for want of forage brought about by the unfavorable character of the season. They suffered from disease to a considerable extent.

17. The price of grain has been higher during this year than in any former years, entailing much distress on the non-agricultural classes.

18. An abstract of the enclosure B. to Statement No. 3 on the subject of holdings is given below, from which it will be seen that the total extent of the land in the holdings of the Ryots for Fusly 1274, under the three heads of wet, dry, and garden is 3,29,997 acres, liable to an assessment of Rupees 7,84,221-12-4, or 41 acres in excess of the previous year. Numerous changes have taken place during the year under report, as particularised in Statement B. A good deal of land has been relinquished by the Ryots, and a large extent excluded from the B. Register as being included in the water-spread of certain tanks, or otherwise unfit for cultivation, under the sanction conveyed in Board's Proceedings of 10th September 1864, No. 5,906. The ryots have taken up waste lands for cultivation on a large scale however, so as to more than counterbalance the decrease caused by the foregoing reasons.

19. The large extent of waste, viz., 1,40,881 acres exhibited by the Statement, is attributable to the unfavorable character of the season treated of in the preceding paragraphs.

No. 5.—HOLDINGS.

Items.	Dry.		Wet.		GARDEN.		TOTAL.	
	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
	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 Fusly... ..	2,61,243	1,69,779 12 5	63,053	6,10,885 11 2	5,660	14,755 5 9	3,99,936	7,95,420 13 4
Deduct land relinquished by the Ryots and transferred from one head to another.....	1,600	1,099 8 8	198	20,242 3 11	29	342 0 4	1,827	21,683 12 11
Reminder...	2,59,643	1,68,680 3 9	62,855	5,90,643 7 3	5,631	14,413 5 5	3,28,129	7,73,737 0 5
Add land newly taken up for cultivation	1,560	759 0 6	229	9,070 15 0	79	654 12 5	1,868	10,484 11 11
Total...	2,61,203	1,69,439 4 3	63,084	6,99,714 6 3	5,710	15,068 1 10	3,29,991	7,84,221 12 4
Particulars. { Cultivated... ..	1,57,291	1,06,082 14 6	47,231	5,02,736 13 2	4,594	11,941 10 9	1,89,116	6,20,761 5 11
{ Waste.....	1,28,912	62,356 6 3	15,853	96,977 9 1	1,116	3,126 7 1	1,40,881	1,63,460 6 5

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No. 6.—Actual cultivation and Revenue therefrom.

Items.	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
1	2	3	4	5	6	7	8	9
Extent of land cultivated.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
First crop Acres.	51,179 0 0	43,289 0 0	...	...	...	...	7,890 0 0	...
Second do. do.	27,535 0 0	22,610 0 0	...	...	...	...	4,925 0 0	...
Total...	78,714 0 0	65,899 0 0	...	...	...	...	12,815 0 0	...
Particulars. { Car	31,032 0 0	24,775 0 0	...	...	...	...	6,257 0 0	...
{ Peshanam	47,682 0 0	41,123 0 0	...	...	...	...	6,559 0 0	...
Total Melwaram in Grain, Cottah...	2,16,514 6 5½	1,96,437 13 2½	...	...	...	...	20,076 14 2½	...
Price per grain, Cottah, Rupees...	2 7 10½	2 7 1½	...	...	...	...	...	...
Beriz thereof, do...	5,40,413 2 10	4,81,388 10 7	...	...	...	...	59,024 8 3	...
Extent of land cultivated.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
First crop Acres.	3,079 0 0	2,837 0 0	...	...	...	...	242 0 0	...
Second do. do.	1,378 0 0	1,348 0 0	...	...	...	...	30 0 0	...
Total...	4,457 0 0	4,185 0 0	...	...	...	...	272 0 0	...
Particulars. { Car	1,493 0 0	1,402 0 0	...	...	...	...	91 0 0	...
{ Peshanam	2,964 0 0	2,783 0 0	...	...	...	...	181 0 0	...
Total Melwaram in Grain, Cottahs...	7,215 1 3½	6,807 6 7½	...	...	...	...	407 15 4½	...
Price per Grain, Cottah, Rupees...	2 6 6½	2 6 8½	...	...	...	...	...	...
Beriz thereof, do. ...	17,385 4 11	16,437 2 5	...	...	...	...	928 3 6	...

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Mo. 6.—Actual Cultivation and Revenue therefrom.—(Concluded).

Items.	Fusly 1273.			Fusly 1274.			Increase.			Decrease.		
	2			3			4			5		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
First crop Acres.	738	0	0	593	0	0	...	...	...	145	0	0
Second do. do.	139	0	0	128	0	0	...	...	...	31	0	0
Total...	897	0	0	721	0	0	...	...	...	176	0	0
Particulars. { Car	221	0	0	172	0	0	...	...	...	49	0	0
{ Peshnam...	676	0	0	550	0	0	...	...	...	126	0	0
Beriz thereof, Rupees...	2,339	11	7	1,876	3	0	...	...	...	463	8	7
Total extent of cultivation.	54,996	0	0	46,719	0	0	...	...	...	8,277	0	0
{ First crop...	29,072	0	0	24,086	0	0	...	...	...	4,986	0	0
{ Second do....	84,068	0	0	70,805	0	0	...	...	...	13,263	0	0
Total Beriz, Rupees...	5,60,138	3	4	4,99,722	0	0	...	...	...	60,416	3	4
Punjab. { Number of acres cultivated	1,29,110	0	0	1,29,184	0	0	74	0	0	...	...	...
{ Beriz thereof, Rupees... ..	1,01,561	1	8	99,361	2	4	...	...	...	2,499	15	4
Bagayet. { Number of acres cultivated	4,402	0	0	4,388	0	0	186	0	0	...	...	...
{ Beriz thereof, Rupees... ..	11,278	5	10	11,924	9	5	646	3	7	...	...	...
Total land cultivated wet, dry, and garden, first crop...	1,88,508	0	0	1,80,491	0	0	...	...	...	8,017	0	0
Total amount of Beriz, Rupees...	6,73,177	10	10	6,10,907	11	9	...	...	...	62,269	15	1

Nunjah.—(Concluded.)

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20. The foregoing Statement shows the revenue on the extent of the actual cultivation raised during the year under report, under the three heads of wet, dry, and garden.

21. A decrease of Rupees 60,416-3-4 appears under the head of Nunjah (wet) which is owing to the unfavorable character of the season.

22. The increase of 74 acres, under the head of Punjab (dry) has been commented on in paragraph 13. The decrease in the revenue is owing to the increased cultivation having been made on lands bearing lower rates of assessment than those cultivated last year.

23. The increase of revenue under the head of garden is owing to increased cultivation under wells, explained in paragraph 14.

24. The undermentioned Statement shows the extent of waste charged and remitted during the year under report :—

No. 7.—Waste charged and remitted.

Items.	Fusly 1273.			Fusly 1274.			Increase.			Decrease.		
	Land.	Assessment.		Land.	Assessment.		Land.	Assessment.		Land.	Assessment.	
1	2	3		4	5		6	7		8	9	
	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.
Waste charged.												
Nunjah.....	27,060	43,301	15 5	25,603	21,516	5 11	...	...	...	1,457	21,783	9 6
Punjab.....												
Bagayet.....												
Waste remitted.												
Nunjah.....	1,05,350	66,834	13 5	1,17,111	1,41,688	13 2	11,161	74,853	15 9	...	...	...
Punjab.....												
Bagayet.....												
Total.....	1,33,010	1,10,136	12 10	1,42,714	1,63,205	3 1	9,704	53,063	6 3	...	...	...
Particulars. { 1st crop ...	1,31,479	...	...	1,40,585	...	...	9,106	...	...	...	...	...
{ 2nd crop ...	1,531	...	...	2,129	...	...	599	...	...	...	...	...

25. Of the total extent of waste charged, viz., acres 25,603—25,502 from portions of fields left waste, the remainder being Nattangal (seed beds) left waste. These were charged having, on inquiry, been found to have been left fallow from the Ryots' own negligence.

26. The extent of waste remitted is acres 117, 111, or 11,161 in excess of last year. The assessment on the remitted portion of the waste is Rupees 1,41,688-13-2, and exceeds that of the last year by Rupees 74,853-15-9. This large extent of remission was granted in conformity with the sanction accorded by the Board in their Proceedings of the 14th February 1865, No. 871, and was confined to cases of waste which occurred from causes over which the Ryots had no control.

27. The total remission given in the year under report being 1,87,946-10-8, exceeds that of the previous year by Rupees 92,458-6-3, as shown in the annexed Statement No. 8.

No. 8.—Remissions.

ITEMS.	AMOUNT OF REMISSION.			
	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1	2	3	4	5
<i>Occasional.</i>				
1. Remission on account of drought ...	Rs. A. P. 1,359 6 5	Rs. A. P. 14,416 10 4	Rs. A. P. 13,057 3 11	Rs. A. P. ...
2. Do. on account of short produce ...	...	113 3 10	113 3 10	...
3. Do. of three-quarter Teervah on Nunjah, and half Teervah on Punjah and garden crops raised subsequent to 19th February 1865	...	3,401 9 3	3,401 9 3	...
4. Do. on account of the Progressive Cowle	20 2 3	...	...	20 2 3
5. Do. of half Teervah on high level Nunjah lands cultivated by means of water raised by manual labor...	3,084 6 4	2,490 13 1	...	593 9 3
6. Do. on lands left waste for want of water ...	66,488 4 2	1,41,688 13 2	75,200 9 0	...
7. Do. on account of Paniboodthy ...	346 9 3	...	...	346 9 3
Total waste...	66,834 13 5	1,41,688 13 2	74,853 15 9	...
Particulars. { Entire fields left waste... { Portions of fields do. ...	64,896 11 6 1,938 1 11	1,40,169 5 11 1,519 7 3	75,272 10 5 ...	...
8. Remission on account of land taken up for experimental cultivation of cotton ...	...	32 4 1	32 4 1	...
Total occasional...	71,298 12 5	1,62,143 5 9	90,844 9 4	...
<i>Customary.</i>				
9. Ready money Inams ...	7,055 4 1	7,048 5 6	...	6 14 7
10. Maniems in grain...	3,864 11 4	3,918 3 3	53 7 11	...
11. Chaturbogam, Pancham Nissa, &c., Begayet...	6,730 5 2	5,639 7 0	...	1,190 14 3
12. Remission of quarter Teervah on lands cultivated by Mirassidars of Brahmin castes...	2,188 0 2	1,765 14 8	...	422 1 6
13. Do. three-quarter tax on Shrotrien lands...	2,398 5 8	2,156 6 11	...	241 14 9
14. Arthamaniem, or remission of a moiety of the full assessment...	2,692 10 9	1,933 14 3	...	758 12 6
Total customary...	24,929 5 2	22,362 3 7	...	2,567 1 7
Total occasional and customary...	96,228 1 7	1,84,505 9 4	88,277 7 9	...

Deductions from wet, dry, and garden lands.

Deductions from Sundry Sources of Revenue.			
<i>Miscellaneous.</i>			
15. Deductions in Teervah on topes ...	2,018 12 3	2,618 12 6	600 0 3
16. Do. on Palmirah...	869 0 1	822 4 10	...
17. Do. in Jodi on Inams ...	0 8 0	...	...
Total deductions from Sundry Sources of Revenue...	2,888 4 4	3,441 1 4	552 13 0
Particulars. { Occasional ... { Customary ...	959 1 8 1,929 2 8	1,189 13 1 2,301 4 3	180 11 5 272 1 7
Grand total...	99,116 5 11	1,87,946 10 8	88,830 4 9
1. Occasional remissions, or those granted at the Jumamah bundy with reference to the state of the season ...	72,257 14 1	1,63,283 2 10	91,025 4 9
2. Fixed remissions...	21,436 5 0	19,976 0 2	...
3. Deductions for the payment of the village servants...	5,422 2 10	4,687 7 8	734 11 2

Deductions from Sundry Sources of Revenue.

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28. The following remarks are in explanation of the increase in the deductions made from revenue under all heads.

The increase in items Nos. 1, 2, and 6 are the remissions granted on lands left uncultivated, as well as on crops which perished, or which yielded a short produce owing to failure of rain which have been, in paragraph 6, explained...

Increase in the deduction of three-quarter on wet and half Teervah on dry and garden cultivation raised subsequent to 19th February 1865, as authorized by the Board as a special concession, and relief to the ryots in the unprecedentedly bad season, which prevailed during the year under report...

Increase in item No. 8, being the assessment remitted on lands taken up for the experimental cultivation of cotton...

Increase under the head of grain Inams owing to increased cultivation of such Inam lands...

Increase in the deduction of Teervah on topes, in consequence partly of the lands under those topes having come under cultivation and taxation, and partly owing to the proportionate rise of the amount of Inams with the rise of assessment on topes, Item No. 15...

Deduct.

Total Increase...

Decrease under the head of Progressive Cowle owing to the lands having come to full assessment during the year under report according to the terms of the Cowle, item 4...

Decrease in the deduction of half Teervah on high level Nunjah lands cultivated by means of water raised by manual labour, owing to the unfavorable character of the season and consequent decrease in cultivation of land of this class...

Decrease under the head of Paniboodthy, Item No. 7, or lands situated within the beds of tanks, is partly owing to the relinquishment of some of these lands by the Ryots, and partly to the permanent exclusion of others from the B. Register and puttahs by the Orders of the Board of Revenue...

Decrease in the deductions on account of Inams, &c., from the Beriz of other Items Nos. 9, 11, 12, 13, and 14, owing to the decrease of cultivation caused by the failure of rains...

Decrease in No. 16 owing to certain palmirahs which up to last year were paying a favorable assessment having come to be taxed at the full regular rate of tax...

Decrease in the deduction under the head Jodi on Inams, Item No. 17, owing to the transfer of this item from "Land Revenue" to "Land Revenue Miscellaneous."

Total decrease...

Net increase...

No. 9.—Sundry items, such as Topes, Tadbunds, &c.

Sundry items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Sundry items.....	26,239 8 2	24,751 7 1	...	1,488 1 1

RS. A. P.
88,371 0 9
Item No. 3.

3,401 9 3

32 4 1

Item No. 10.

53 7 11

600 0 3

92,458 6 3

20 2 3

593 9 3

346 0 3

2,620 9 6

46 11 3

0 8 0

3,628 1 6

88,890 4 9

29. The total revenue derived from the several sundry sources is given in the foregoing Statement. It amounted to 24,751-7-1, showing a decrease of 1,488-1-1 in that of the previous year. The cause of this decrease is explained below:—

Decrease in Jodi on Inam lands, in quit-rent on houses, and in the item of Company's grant, owing to the transfer of these items to Land Revenue Sundry Sources...

Deduct increase in tax on topes and palmirahs, owing to new trees having been brought to account as productive during the year under report...

Net decrease...

No. 10.—Special products.

Fuslies.	COTTON.		INDIGO.		SUGAR-CANE.	
	Extent of cultivation.	Teervah.	Extent of cultivation.	Teervah.	Extent of cultivation.	Teervah.
	Acres.	RS. A. P.	Acres.	RS. A. P.	Acres.	RS. A. P.
1273...	32,159	34,401 11 9	221	148 1 0	157	2,031 12 0
1274...	27,819	27,593 9 5	184	93 4 11	272	2,520 4 4
Increase	...	...	...	...	115	488 8 4
Decrease	4,340	6,808 2 4	37	54 12 1	...	...

30. From the Statement given above, it will appear that there has been a decrease of 4,340 Acres, involving an assessment of Rupees 6,808-2-4 in the cultivation of cotton. This falling off which has occurred in the Shankerninarcovil Taluk is entirely owing to the want of rains in those parts. There has, however, been an increase under this head in the Ambasamudram and Tenkasi Taluks.

31. A decrease of 37 Acres, and an assessment of Rupees 64-12-1, is apparent in the cultivation of Indigo, and this is attributable to the unfavorable state of the season.

32. The increase of 115 Acres, and a Beriz of Rupees 488-8-4, in the cultivation of Sugar-cane is due to the stimulus afforded to the ryots by the rise in the market value of sugar during the year under notice.

33. The total revenue derived from land and other sources, during the year under report, amounts to Rupees 6,32,870-15-11, or Rupees 96,653-3-2 less than that of the preceding year, as shown in the following Statement No. 11.

No. 11.—Revenue from land and other Sources.

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Shrotriem...	17,915 12 2	17,915 12 2	...	...
2. Land Revenue, Beriz after deducting remissions...	7,10,437 9 11	6,10,917 11 3	...	99,519 14 8
Total Land Revenue...	7,28,353 6 1	6,28,833 7 5	...	99,519 14 8
Miscellaneous...	869 11 0	3,760 14 5	2,891 3 5	...
Forest Revenue...	301 2 0	276 10 1	...	24 7 11
Grand total...	7,29,524 3 1	6,32,870 15 11	...	96,653 3 2

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34. The decrease is accounted for as follows :—

Decrease in Land Revenue is owing to the unfavorable character of the season...	RS.	A.	P.
Decrease under the head of Forest Revenue is attributable to limited applications for timber...	99,519	14	8
	24	7	11
Deduct increase under the head of Miscellaneous, owing to the transfer to this head of the items credited to Land Revenue ...	99,544	6	7
	2,891	3	5
Net decrease...	96,653	3	2

No. 12.—Demand, Collection, and Balance.

Taluks.	Demand of Fusly 1274.	COLLECTIONS.		Total.	Balance.	Cent- age.
		Within the Fusly.	Since the close of Fusly.			
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS.
Ambasamudram...	3,71,147 14 3	3,65,385 15 6	5,374 9 1	3,70,760 8 7	387 5 8	7 1/2
Tenkasi ...	1,49,441 4 0	1,35,921 3 11	12,410 4 6	1,48,331 8 5	1,109 11 7	1 1/2
Sankerninarcoil ...	1,12,281 13 8	1,06,263 13 8	4,125 7 8	1,10,389 5 4	1,892 8 4	1 1/2
Total...	6,32,870 15 11	6,07,571 1 1	21,910 5 3	6,29,481 6 4	3,389 9 7	5 1/2

35. The small balance of 3,389-9-7 remains yet to be collected, and the necessary measures for the speedy collection of the same have been taken.

36. The Huzur and Taluk accounts were duly examined, bearing in mind the instructions contained in the Board's Standing Circular, dated 18th January 1864, No. V. In some instances they were found not prepared according to the form prescribed in the Manuals. In such cases the errors were pointed out to the Tahsildars with directions to rectify them.

(Signed) A. MACGRAGOR.

Acting Sub-Collector.

SETTLEMENT REPORT OF COIMBATORE.

1. I have the honor to submit my Report on the settlement and collection of revenue of this Collectorate for Fusly 1274 (1864-65) accompanied by the usual returns.

2. The number of Taluks remains unaltered; but under the sanction of the Board of Revenue conveyed in their Proceedings of the 5th November 1864, No. 7,233, a re-distribution of the Divisional charges was made as shown below :—

Divisions.	Taluks belonging to each Division.
Collector's Division ...	Pollachy. Neilgherry. Bhowany.
Sub-Collector's Division ...	Dharampoorum. Caroor. Oodoomulpettah.
Head Assistant Collector's Division ...	Coimbatore. Pulladum.
Southern Division, Deputy Collector's charge...	Parindoray.
Northern Division, Deputy Collector's charge.	Suttimungalum. Colligal.

1. Villages at which the Settlement was made—Paragraphs 3 and 4.

3. The settlement was commenced in January with Suttimungalum, and completed in June in Colligal. The villages at which, and the names of 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.
<i>Collector's Division.</i>			
H. P. Gordon, Esq., Assistant Collector.	Pollachy ...	Pollachy ...	Pollachy.
P. Grant, Esq., Collector.	Bhowany ...	Bhowany ...	Bhowany.
	Neilgherry ...	Ootacamund ...	Ootacamund.
<i>Sub-Collector's Division.</i>			
W. McQuhae, Esq., Acting Sub-Collector.	Dharampoorum.	Dharampoorum and Konghiem.	Dharampoorum and Konghiem.
	Caroor...	Caroor...	Caroor.
	Oodoomulpettah...	Oodoomulpettah ...	Oodoomulpettah.
<i>Head Assistant Collector's Division.</i>			
W. S. Foster, Esq., Acting Head Assistant Collector.	Coimbatore ...	Coimbatore...	Coimbatore, Bolamputty, and Mateopolliem.
	Pulladum ...	Pulladum and Avenashy.	Pulladum and Avenashy.

SETTLEMENT REPORT OF

Memorandum.—(Concluded.)

Names of Officers.	Taluks.	Places where the settlement was made.	Places where Puttahs were given.
P. Iyaloo, Naidoo, Deputy Collector.	Northern Division, Deputy Collector's charge.		
	Suttimungalum.	Suttimungalum and Gopichettipolliem.	Suttimungalum, Attocoolipoorum, and Hasanoor.
	Colligal	Colligal	Colligal.
P. Grant, Esq., Collector, and P. A. Cole, Esq., Dy. Collector.	Southern Division, Deputy Collector's charge.		
	Perindoray	Errode	Errode.

4. The most important portion of the Jaminahbundy work for the year under report was the revision of assessment on garden lands, under the sanction of Government, dated 7th February 1865, No. 246, and this was carried out carefully and satisfactorily. The settlement of the several Taluks was conducted by the respective Officers having immediate charge of them, with the exception of Perindoray and Pollachy Taluks. Mr. Cole, the Deputy Collector, Southern Division, was absent on sick leave from the 8th October to 14th December 1864, and had not sufficient time to study the details connected with the revision of the garden assessment in his Division, and consequently I took up the greater portion of the settlement of the Perindoray Taluk, (an important one) in addition to two of my own Taluks; while Mr. Gordon, the Assistant Collector, was allowed to conduct the Jaminahbundy of the Pollachy Taluk, with the aid of the Tahsildar Govindarajooloo Naidoo; cases of an unusual character being, however, referred to me for disposal and orders. The Jaminahbundy of Perindoray was first commenced by my Serishtadar at the Cusbah station of the Taluk, and all the Village Curnums were assembled there; but a sudden outbreak of cholera in that neighbourhood rendered it necessary to remove to Errode, where the settlement was completed by myself and Mr. Cole.

II. Variations in the Number and Tenure of Villages, with Remarks on the Number of Puttahs that were not renewed—Paragraphs 5 to 8.

5. The number of villages and hamlets held on Shrotriem, Jaghire, and Polliput tenures remains the same as in last year, while under the head "Ryotwar" the village of Valamoondy in Suttimungalum Taluk, which was abandoned last year, and another village named Cottaipolliem in the same Taluk, which was deserted many years ago, have again been brought under cultivation, and added to the number shown under the head "cultivated." The revenue of these two villages amounts to Rupees 18-8-9 and Rupees 5-8-0 respectively. In the Darapoorum Taluk nine hamlets have been newly formed by the Ryots nearer to their fields. The aggregate number of the several descriptions of villages and hamlets is given in the following Table:—

Items.	Number of Villages.	No. of Hamlets.
Ryotwar... .. { Cultivated	1,596	4,893
... .. { Deserted	28	...
Total... ..	1,594	4,893
Shrotriem and Jaghire Cultivated	10	11
Polliput... .. Do.	50	113
Total { Cultivated	1,566	5,017
... .. { Deserted	28	...
Total for Fusly 1274... ..	1,594	5,017
Fusly 1273 { Cultivated	1,564	5,008
... .. { Deserted	30	...
	1,594	5,008
Increase... .. Cultivated under Ryotwar	2	9
Decrease Deserted do.	2	...

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6. Under the sanction of Government, dated 9th June 1864, No. 982, nine villages have been transferred to the Coimbatore, and one to the Neilgherry Taluk from Suttimungalum. Consequently there is an increase of villages in the two former Taluks, and a corresponding decrease in the latter Taluk, as will be seen from Statement No. 1.

Land Revenue Puttahs...	2,14,732
Miscellaneous Items do. ...	32,455
Fusly 1273	2,47,187
Fusly 1274	2,34,277
Increase... ..	12,910

7. As directed in paragraph 4 of the Board's Miscellaneous Circular of the 31st August 1864, No. XCIV., Board No. 5,631, separate Puttahs have been issued for Miscellaneous Items. Hence, and from the fact that a large quantity of waste lands has been brought under cultivation, the number of Puttahs for Fusly 1274 exceeded that of the preceding year by 12,910. The subjoined Memorandum contains the particulars connected with the Puttahs renewed and not renewed.

Fuslies.	Total number of Puttahs for Land Revenue and Miscellaneous Items.	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
Fusly 1273...	2,34,277	1,33,138	6,540	1,39,678	94,599	40
Fusly 1274...	2,47,187	1,18,159	358	1,18,517	1,28,670	52
	Increase. 12,910	Decrease. 14,979	Decrease. 6,182	Decrease. 21,161	Increase. 34,071	Increase. 12

8. Under the head "Renewed," an increase of 34,071 Puttahs is observable. This is owing chiefly to the necessity of issuing fresh Puttahs in all cases affected by the revision of the garden assessment. For the same reasons, the number of Puttahs remaining unaltered or modified by additional entries shows a decrease of 14,979 and 6,182 respectively.

III. Season and Sanitary State of the District, with the result of Vaccination, and the extent of its Operations—Paragraphs 9 to 11.

9. The season for Fusly 1274 was not so favorable as in the preceding year. The quantity of rain which fell during the year amounted to 27½ inches, or five inches less than in Fusly 1273, as will be seen from the annexed Statement extracted from the Monthly Returns. The early rains in April and May 1864 were seasonable and good, and enabled the Ryots not only to cultivate their usual lands but also to bring a large quantity of Government waste under the plough. The south-west monsoon was deficient, but the north-east monsoon was tolerably good, though at the latter end of the season, (November and December,) when rain was much wanted, it was scanty and partial, as reported in my letter, dated 19th December 1864, No. 251; and as a natural consequence of this state of things, the harvest of the later dry crops was much below the average. Garden cultivation was carried on to the usual extent, and yielded a fair average return. The several sources of irrigation received their usual supply of water, and the wet cultivation was good. Some of the rain fed

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Tanks, however, did not receive a sufficient supply, and the cultivation under them was somewhat affected.

Months.										RAIN.	
										Inches.	Tenths.
First half year	April 1864...	...	...	...	...	...	...	...	...	2	8 $\frac{1}{2}$
	May "...	...	...	...	...	...	...	...	...	5	8 $\frac{1}{2}$
	June "...	...	...	...	...	...	...	...	...	2	1 $\frac{1}{2}$
	July "...	...	...	...	...	...	...	...	...	1	2 $\frac{1}{2}$
	August "...	...	...	...	...	...	...	...	...	3	4 $\frac{1}{2}$
Second half year.	September "...	...	...	...	...	...	...	...	...	3	9 $\frac{1}{2}$
	October "...	...	...	...	...	...	...	...	...	5	7 $\frac{1}{2}$
	November "...	...	...	...	...	...	...	...	...	1	8 $\frac{1}{2}$
	December "...	...	...	...	...	...	...	...	...	...	2 $\frac{1}{2}$
	January 1865...	...	...	...	...	...	...	...	...	...	0 $\frac{1}{2}$
	February "...	...	...	...	...	...	...	...	...	...	5
	March "...	...	...	...	...	...	...	...	...	...	0 $\frac{3}{4}$
	Total...	...	...	...	...	...	...	...	...	8	2 $\frac{1}{2}$
Total rain-fall in Fusly 1273...										27	8 $\frac{1}{2}$
Decrease...										32	9 $\frac{1}{2}$
										5	0 $\frac{1}{2}$

10. The sanitary condition of the District was generally good, but the prevalence of cholera was not less than in the preceding year. It broke out in all the Taluks in the District, except Colligal, and the loss of lives thereby is reported to have amounted to 5,452 souls. The largest number of deaths amounting to 2,568 was in the Perindoray Taluk. Murrain among cattle was also rife, and 26,489 animals are said to have died of it. The treatise on the disease by Mr. J. Thacker, Veterinary Surgeon, was duly published in the District Gazette; but how far the directions therein contained were followed by the people has yet to be ascertained.

11. As the Board have in paragraph 3 of their Miscellaneous Circular, No. LXVI., Board No. 3,239, dated 15th June 1865, ordered the discontinuance of any special mention in the Jummahbundy Reports of the operations of the Vaccine Department, no measures were adopted to procure the usual information on the subject. Small-pox prevailed in Perindoray and Darapooram Taluks. The number of persons attacked with the disease is said to have amounted to 8,120, of whom seventy-seven died.

IV. Prices of Grain, and the Measures adopted to ensure accuracy of these Returns Paragraphs 12 to 14.

12. The average prices of the different kinds of grain, as compared with those of Fusly 1273 and with the commutation rates, are exhibited in the subjoined abstract:—

Items.	Description of grain.	Commu- tation rates per garce.			Price in Fusly 1274, per garce.			Increase.	Per centage.			Price in Fusly 1273, per garce.	Increase.	De- crease.	Per centage.		
		RS.	A.	P.	RS.	A.	P.		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Wet.	Pad- 1st sort...	...	...	...	241	5	4	154	6	7	177	10	4	208	14	8	32
	dy. 2nd do.	...	...	...	220	13	4	133	14	7	154	0	11	185	14	8	34
	Average...	86	14	9	231	1	4	144	2	7	165	13	8	197	6	8	33
Dry.	Cholum.	...	...	...	251	14	8	177	7	5	238	5	8	206	8	0	45
	Cumboo.	...	...	...	209	1	4	134	10	1	180	13	2	160	14	8	48
	Horse-gram.	74	7	3	230	2	8	155	11	5	209	2	3	177	12	0	52
	Raghi.	...	...	...	209	6	8	134	15	5	181	4	4	177	1	4	32
	Varagoo.	...	...	...	206	10	8	132	3	5	177	9	3	187	0	0	19

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13. The causes of increase in the prices above the commutation rates have already been so fully explained in my last report that I do not think it necessary to re-capitulate them here. In regard to the increase above the prices of the preceding year, careful inquiries were made with reference to paragraph 3 of the Board's Miscellaneous Circular of the 30th June 1864, No. 4,031, and the causes generally assigned are, that the out-turn of the crops for the year under report was comparatively deficient; that a large quantity of the grain produced in this District was exported to other Districts; and that the importations from other Provinces were limited. As no traffic returns are prepared in this District, it is impossible to say with any degree of precision how far exportation and importation have affected the prices. The causes assigned for the increase in prices may, I think, be accepted as the true ones.

14. The prices of cotton are shown in the following table. The export of this article to Madras and Bombay for shipment to England was less than in the preceding year, which accounts for the decrease in the prices.

	Per Candy.							
	Fusly 1273.		Fusly 1274.		Decrease.		Per centage.	
	Price of Cotton with seed.	Price of cleaned Cotton.	Price of Cotton with seed.	Price of cleaned Cotton.	Price of Cotton with seed.	Price of cleaned Cotton.	Price of Cotton with seed.	Price of cleaned Cotton.
March 1865.	Rupces. 72	Rupces. 274	Rupces. 48	Rupces. 210	Rupces. 24	Rupces. 64	Rupces. 33	Rupces. 23
April "	69	248	28	111	41	137	60	55
May "	73	273	25	100	48	173	66	63
	Per Cwt.							
	Rupces.	Rupces.	Rupces.	Rupces.	Rupces.	Rupces.	Rupces.	Rupces.
	Price of Cotton with seed.	Price of cleaned Cotton.	Price of Cotton with seed.	Price of cleaned Cotton.	Price of Cotton with seed.	Price of cleaned Cotton.	Price of Cotton with seed.	Price of cleaned Cotton.
March 1865.	15	60	10	46	5	14	33	23
April "	15	57	6	26	9	31	60	55
May "	15	63	5	23	10	40	66	63

V. Ryots' Holdings, with Causes for the abandonment of or taking Lands—Paragraphs 15 to 18.

15. At the commencement of the year, the Ryots' holdings of all descriptions of land amounted to acres ... 19,62,336

Deduct.

Lands actually given up... 24,320
Do. transferred to Poromboke, and deficiency in the registered area of land ... 837
Do. transferred from one head of cultivation to another and to Inam ... 1,62,639

Remainder... 17,74,540

Add.

Land newly taken up ... 75,736
Do. transferred from one head of cultivation to another... 1,62,624

Total extent of the Ryots' holdings for Fusly 1274... 20,12,009.

SETTLEMENT REPORT OF

or 50,534 acres in excess of the preceding year. The annexed Table shows the particulars of lands given up or transferred from one head to another.

Items.	DRY.		WET.		GARDEN.		TOTAL.	
	Number of Acres.	Assessment.	Number of Acres.	Assessment.	Number of Acres.	Assessment.	Number of Acres.	Assessment.
		Rupees.		Rupees.		Rupees.		Rupees.
1. Given up by Ryots on Razeenamah ... Lands sold by public auction for arrears of revenue, and purchased on behalf of Government but subsequently given up to waste.	22,809	21,138	1,395	6,349	78	162	24,282	27,649
	22	29	16	50	...	...	38	79
2. Taken up by roads, &c. ...	22,831	21,167	1,411	6,399	78	162	24,320	27,728
3. Deficiency in re-measurement of land ...	686	612	89	545	26	81	801	1,238
4. Transferred to Inam ...	25	15	4	17	7	19	36	51
5. Punjab and garden lands transferred to Nunjah ...	41	46	3	25	...	...	44	71
6. Nunjah and garden lands transferred to Punjab ...	1,150	1,466	...	...	2,728	8,066	3,878	9,532
7. Reduction of Assessment ...	...	...	969	5,684	1,57,748	4,86,624	1,58,717	4,92,308
	...	22,088	...	...	...	...	...	22,088
	24,733	45,394	2,476	12,670	1,16,587	4,94,952	1,87,796	5,53,016

16. Under the Orders conveyed in the Board's Standing Circular, dated 4th December 1862, No. 7,906, certain lands which were put up to public auction for arrears of revenue were purchased on behalf of Government at nominal prices from the absence of bidders for the same. No Ryots came forward to take them up for cultivation, and they were necessarily transferred to the head "Government waste." These, as well as the lands given up by Ryots on Razeenamah, from the usual causes, viz., inability of the Ryots to keep up their lands, unfitness of the soil for cultivation, and unhealthy character of the locality, constitute No. 1 in the foregoing Table. Item No. 2 embraces lands taken up for roads, &c., as well as a certain quantity of land necessarily transferred to the head Porumboke under the following circumstances. In the Village of Sigoor on the Neilgherry Hills, a gentleman named Mr. T. Browning applied for 200 Cawnies of land from Porumboke, and obtained an English Cowle Puttah for the same in Fusly 1269, the terms of the Cowle being that he was to occupy the land rent free for five years, and then to pay assessment on a graduated scale. It so happened, however, that Mr. Browning did not attempt to take possession of the land for two years after the issue of the Cowle Puttah, and when he did so he found it in the occupation of Burghers, who had in the interim cultivated and obtained Puttahs for it in the ordinary course.—Vide my letter, dated 1st July 1865, No. 126. In fact, Mr. Browning had

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no land at Sigoor, and the 200 Cawnies entered in his name were therefore necessarily struck off the accounts, and transferred to the head Porumboke as a matter of adjustment. Item No. 3 requires no particular comment; cases of deficiency found on re-measurement in the registered area of lands being of usual occurrence. Item No. 4 embraces lands transferred to the head of Inam as particularized below:—

	Extent. Acres.	Assessment. Rs. A. P.
Allotted from Ryots' Puttah lands on account of pay of Village Officers and on account of Devastanums in the Caroor Taluk in lieu of their Inam lands taken up for Railway purposes—Vide sanction of Government, dated 25th October 1864, No. 1,965, communicated in the Board's Proceedings of 27th idem, No. 7,099 ...	3	25 1 5
Allotted from Puttah lands on account of pay of Village Officials in the Coimbatore Taluk in lieu of their Inams taken up for Railway purposes—Vide sanction of Government, dated 11th August 1864, No. 1,444, communicated in the Board's Proceedings, dated 13th idem, No. 5,217 ...	7	6 0 6
Allotted from Puttah lands on account of Village Officials in the Coimbatore Taluk in lieu of their Inams which have become unprofitable, or which have been appropriated for village site, or the owner of which wished to have a Puttah direct from Government—Vide sanctions of Government, dated 11th August 1864, No. 1,444, 28th October 1864, No. 1,999, 30th January 1865, No. 151, and 28th February 1865, No. 438 ...	34	39 8 3
	44	70 10 2

Item No. 5 comprizes Punjab lands which have been converted into wet cultivation from Government Irrigation works, as well as those garden lands which are irrigated by Picottahs, and similar appliances from river channels, and transferred to the head "Nunjah," with continuance of the present assessment under the instructions conveyed in paragraph 2 of the Government Proceedings, dated 7th February 1865, No. 246.

Item No. 6 embraces the following lands, viz:—

Firstly.—Nunjah lands re-classed as Punjab under the authority conveyed in the Orders Board's Standing Circular, 4th September 1863, No. 5,534, noted in the margin, in consequence of the sources of irrigation having fallen to decay and ceased for many years to be of any use to the lands under them.

Secondly.—Nunjah lands held by one Panpiyagounden in Pollachy Taluk transferred to the head "Punjab" under the sanction of the Board, dated 17th October 1864, No. 6,838, wherein the original cowle granted for the construction of a tank was ordered to be cancelled, and the party allowed to enjoy the benefits of the rules promulgated in April 1855.

Thirdly.—Lands wrongly classed as Nunjah under certain jungle streams in the Pollachy Taluk transferred to the head "Punjab" under the sanction of the Board of Revenue, dated 10th January 1865, No. 111.

Fourthly.—Garden lands throughout the whole District transferred to the head "Punjab" by reducing the assessment on them to the first class Punjab rate of the village, and to appropriate Punjab rates under the sanction of Government, dated 7th February 1865, No. 246. In regard to item No. 7, I beg to offer the following explanation.

(1.) In their Proceedings of the 17th June and 13th July 1864, Nos. 3,724 and 4,355, the Board of Revenue sanctioned a reduction of assessment on certain dry lands which were lying waste for many years from over-assessment in certain Taluks. The reports and returns of the Tahsildars suggesting the revision of assessment on the above lands, on which my recommendations were based, had reference to the lands lying waste up to Fusly 1272, instead of up to Fusly 1273, as the accounts of the latter year were not then completed. In the course of the inquiries

made by the Tahsildars as to the causes under which the lands were lying unoccupied, the Ryots were sensible enough to anticipate that a reduction of assessment would be made on them, and encouraged by this hope they at once brought a portion of those waste lands under cultivation for Fusly 1273, and paid the full assessment according to the Pymash standard rate for that year. When carrying out the revision on the receipt of the Orders in the early part of Fusly 1274, it was considered impolitic to withhold from them the indulgence sanctioned by the Board, merely because their lands were brought under cultivation previous to the receipt of sanction. On the contrary, their cases seemed to deserve prior consideration, the more especially as they took up the lands under the belief that when the revision took place they would be allowed to participate

* Rupees 3,512-8-4.

in the benefits of the concession. Under these circumstances the difference* between the Pymash assessment, as paid by them for Fusly 1273 and the reduced rates, were, as a matter of just policy, struck off the accounts.

(2).—The Board are aware from paragraph 10 of my letter, dated 5th December 1864, No. 243, that certain garden lands which had no wells, or had only ruined ones, were in Fusly 1264 charged with the highest rate of Punjab assessment, viz., Rupees 7-10-3 in the Northern, and Rupees 8-13-0 in the Southern Taluks, and that some of them were since brought under cultivation by the restoration of the wells. Under the sanction of Government, dated 7th February 1865, No. 246, the assessment on these lands were likewise reduced to first Class

† Rupees 18,575-8-11.

Punjab rate of the village, or appropriate rates according to circumstances; the difference† between the highest Punjab rate and the present rates being struck off the accounts. The aggregate amount thus remitted in the above two cases is Rupees 2,208-0-3 as shown in Item No. 7.

17. The subjoined is a Statement showing the particulars of increase in the Ryots' holdings.

Items.	DRY.		WET.		TOTAL.	
	Number of Acres.	Assessment.	Number of Acres.	Assessment.	Number of Acres.	Assessment.
		RS.		RS.		RS.
1. Waste lands brought under cultivation ...	71,006	59,855	1,979	12,383	72,985	72,238
2. Porumboke do.....	2,113	2,487	153	944	2,266	3,431
3. Excess found on re-measurement.....	395	266	90	606	485	872
4. Transferred from Inam.....	29	28	...	...	29	28
5. Nunjah transferred to Punjab	969	1,534	...	...	969	1,534
6. Garden transferred to Punjab and Nunjah.	1,57,748	2,23,350	2,728	8,066	1,60,476	2,31,416
7. Punjab transferred to Nunjah.....	...	...	1,150	7,155	1,150	7,155
Total...	2,32,260	2,87,520	6,100	29,154	2,38,360	3,16,674

18. Items Nos. 1 and 2 consist of lands brought under cultivation from Government waste and Porumboke. The present extension of cultivation is partly the result of the reduction of

Board's Proceedings, 17th June 1864, No. 3,724.
Do. 15th July 1864, No. 4,355.

assessment on Punjab waste lands under the sanctions noted in the margin, and partly due to the inducement offered by the high prices for grain. Item No. 3 is of usual occurrence and requires no explanation. Item No. 4 embraces two descriptions of Inam lands removed from the head "Inam" under the following circumstances. In one case, the owner of the land, which was allotted as Inam for the pay of village Sibbundy

wanted to get a Puttah from Government with a view to dispose of his land to the best advantage. This request was accordingly granted, and fresh land given to the village Sibbundy as sanctioned in the Government Order, dated 28th February 1865, No. 438. In the other case, certain lands held as personal Inam were resumed, and charged with full assessment with reference to a letter from the Inam Commissioner, dated 20th February 1865, in consequence of their holders having failed to establish their right to the Inam within the time prescribed in the notice issued by the Commissioner. The remarks contained in paragraph 16 of this Report on Items Nos. 5 and 6 of the Abstract showing the decrease in the Ryots' holdings are applicable to Items Nos. 5, 6, and 7 of the increase. These Items are transfers from one head of cultivation to another.

VI. Actual cultivation paragraph 19.

19. The extent of land under actual cultivation amounts to Acres 17,95,047, assessed at Rupees 22,58,514, as exhibited in the annexed Memorandum. It will appear that there is an increase of 61,544 acres as compared with the previous year; while under the head of assessment there is a decrease of Rupees 2,23,263, which is owing to the re-classification of garden lands as Punjab under the sanction of Government, dated 7th February 1865, No. 246.

Items.	FUSLY 1273.		FUSLY 1274.		INCREASE.		DECREASE.	
	Number of acres.	Assessment.	Number of acres.	Assessment.	Number of acres.	Assessment.	Number of acres.	Assessment.
		Rupees.		Rupees.		Rupees.		Rupees.
Dry... ..	14,94,672	13,58,646	17,11,653	16,15,982	2,16,981	2,57,336	.....	.....
Wet... ..	81,528	6,35,978	83,394	6,42,532	1,866	6,554	.....	.....
Garden ...	1,57,303	4,87,153	.....	.....	.....	.....	1,57,303	4,87,153
Total...	17,33,503	24,81,777	17,95,047	22,58,514	61,544	.....	.....	2,23,263

VII. Waste charged and remitted, with reasons—paragraphs 20 and 21.

20. The particulars connected with the waste charged and remitted are shown in the annexed Memorandum:—

Items.	WASTE CHARGED.		WASTE REMITTED.	
	Number of acres.	Assessment.	Number of acres.	Assessment.
		Rupees.		Rupees.
Full rent { Dry	1,09,039	76,006	4,535	3,876
Wet	762	3,758	2,684	15,822
Total...	1,09,801	79,764	7,219	19,698
Ain grass at one-fourth ... Dry	1,00,833	78,150	.....	.....
Total... { Dry... ..	2,09,872	1,54,156	4,535	3,876
Wet	762	3,758	2,684	15,822
Total...	2,10,634	1,57,914	7,219	19,698

21. The extent of waste dry lands charged against the Ryots amounts to 1,09,039 acres, assessed at Rupees 76,006. This charge was made only in those cases in which the lands were laid waste for the convenience of the owners, or in which the Ryots were well able to pay the assessment, and had not given up their lands within the prescribed time. As regards the charge of Nunjah waste, I beg to observe that under the irrigation of Alyar river, in Pollachy Taluk certain wealthy and influential Ryots laid a portion of their wet lands waste, and claimed remission of assessment. On careful inquiry it was found that there was no deficiency in the supply of water, but that it was owing to the neglect of the owners that the land was left waste. The assessment was therefore charged in full, and amounted to Rupees 3,486. In Palladum and

Collegal Taluks a small quantity of land was likewise left waste from the neglect of the owners, and the assessment thereon, amounting to Rupees 272 was charged. Under the head "Ain", or "Punchumhissa" grass, the extent of land charged is 1,00,833 acres, bearing an assessment of Rupees 78,150, but paying only one-fourth of that amount according to the rule of the District. The amount remitted on dry waste is small not exceeding Rupees 3,876, and it was only in those cases in which the owners were really poor, and the lands were left waste under circumstances beyond their control; that the remission was granted, the land being retained in the Puttah on condition that they should cultivate it from the ensuing year. From the deficiency of the supply of water to certain rain-fed tanks, an extent of 2,684 acres of wet land was unavoidably left waste, and the assessment thereon was necessarily remitted amounting to Rupees 15,822.

VIII. Particulars of Remissions—paragraphs 22 and 23.

22. The particulars of remissions of all sorts, with the exception of waste remitted, are given in the subjoined abstract:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
1. { Remission for failure of Nunjah produce	3,485	3,125	.....	360
Do. for Punjab shavy ... ..	.....	12	12	.....
Total...	3,485	3,137	.....	348
2. Remission on two-crop land cultivated with one crop	38,299	37,541	.....	758
3. Remission of one-fifth and one-eighth to Brahmins, &c.	514	505	.....	9
4. Remission granted to a certain Ryot in satisfaction of the expenses incurred by him in repairing a tank	86	.....	.....	86
5. Remission granted for the cultivation of Cotton on improved principle	113	125	12	.....
6. Permanent reduction of assessment, Wet.	2,058	2,058	.....	.....
7. Temporary reduction of assessment, Wet.	662	662	.....	.....
8. Cowle remission... { Dry	9,391	6,104	.....	3,287
{ Wet	1,031	618	.....	413
{ Garden	24	.....	.....	24
Total...	10,446	6,722	.....	3,724
9. Remission of assessment on { Dry	63,124	58,556	.....	4,568
Ain grass land... { Garden	1,218	.....	.....	1,218
Total...	64,342	58,556	.....	5,786
10. Remission on gardens re-classed as highest class Punjab, but paying ordinary Punjab assessment	9,775	.....	.....	9,775
11. Remission on garden lands, of which the assessment was reduced by one-third, cultivated as Punjab and paid for accordingly	18,251	.....	.....	18,251
12. Remission on Nunjah lands, cultivated with Punjab and garden produce, and paid for as such	25,306	23,373	.....	1,933
13. Remission of portion of assessment on lands sold on the Neilgherries under the Waste Land Rules, dated 6th March 1863, No. 478A ... ..	.....	697	697	.....
Grand Total...	1,73,337	1,33,376	.....	39,961

23. Remissions granted for withered wet crops under certain rain-fed tanks which had not received a proper supply of water amount to Rupees 3,125, or *Rupees 360 less than in Fusly 1273, as shown in Item No. 1 of the foregoing Table. It will appear that a remission of Rupees 12 was granted for Punjab Shavy. The circumstances connected with this remission are as follows. In two villages in Pallachy Taluk a small quantity of Nunjah land under the so-called Jungle streams, and which was re-classed as Punjab, under the Orders of the Board noted in the

4th September 1863, No. 5,534.

margin, was cultivated with wet produce, but from the scarcity of water the crops withered, and the present Punjab assessment thereon was remitted under a wrong idea that the principle of granting remission to Nunjah Shavy was equally applicable to it. In fact it now stands under the head of Dry, bearing a reduced assessment, and the remission granted was uncalled for. This was brought to the notice of my Office only lately when reviewing the Jummahbundy accounts of that Taluk, or the remission would have been cancelled. Care will be taken to prevent the recurrence of this mistake. In the remission granted on two crop lands cultivated with one crop, there is a decrease of Rupees 758 as exhibited in Item No. 2. The small decrease observable in Item No. 3 is chiefly due to the fact that certain parties, to whom the remission was allowed, have sold their lands to other classes of people not entitled to the indulgence. The absence of any repairs in the year under review to the Ookalum tank, which was taken up by a Parsee merchant, as reported in my letter, dated 1st October 1864, No. 209, accounts for the decrease

Paragraph 4.

in Item No. 4. The remission granted in Item No. 5 for the cultivation of cotton under the conditions prescribed in His Excellency the Governor's Minute, communicated in the Board's Proceedings of the 1st November 1861, No. 5,995, shows an increase of Rupees 12, which is owing to a similar amount remitted in last year having been erroneously included under the head "Waste remitted" in the accounts of Fusly 1273, instead of under the head "Remission." The permanent reduction of assessment on the wet lands in Comaralingum Village in Oodoomulpettah Taluk, reported upon in paragraph 26 of my Jummahbundy Report for Fusly 1273, forms Item No. 6, and with reference to paragraph 25 of the Board's Report dated 25th February 1865, No. 1,133, the present Acting-Sub Collector, Mr. McQuhae writes as follows:—"I inspected the land on which the remission is allowed this year, and I find that after deducting the remission it is not assessed at too low a rate in comparison with similar land in other parts of the Sub-division. Comaralingum is a village situated at a distance from markets, and without a good road leading to it, and as the remission in question has been allowed for the last thirty-four years, I think it should still be continued pending a general revision of the Coimbatore assessment." Item No. 7 constitutes the temporary reduction of assessment on certain topos at Kanatacadavoo and other villages in Pollachy

To Board, dated 23th February 1863, No. 44.

From Co. dated 26th March 1863, No. 1,500.

Jummahbundy Report for Fusly 1272, paragraph 31.

Do. do. for Fusly 1273, paragraph 23, clause III.

and Coimbatore Taluks—*Vide* correspondence noted in the margin. The remission on account of the above two Items may either be expunged or retained in the accounts as the Board think proper, subject, however, to modification during the general revision of the Coimbatore assessment. Under the head of Cowle remissions (No 8) a decrease of 3,724 is exhibited, which is owing partly to the charge of increased assessment under the Cowle terms, and partly to the strict observance of the instructions contained in the Board's Circular of the 10th October 1859, No. 4,078, restricting the grant of Cowles. Under the head of remissions on "Ain" grass too there is

* Item No. 9.

a decrease of Rupees 5,786 arising from a portion of pasture lands having been cultivated and charged with full assessment. All the garden lands in the District having been re-classed as Punjab under the Orders of Government, dated 7th February 1865, No. 246, there are no entries under Items 10 and 11 for Fusly 1274. The decrease of Rupees 1,933 under Item No. 12 is due partly to the fact that certain Nunjah lands, the irrigation of which had altogether failed, have been charged with Punjab assessment, and transferred to their appropriate head under the

4th September 1863, No. 5,534.

Orders noted in the margin, and partly to a portion of the wet lands which were cultivated with garden and Punjab produce up to last year having been cultivated with wet produce in the year under report. In regard to the last item, I beg to explain that the remission of Rupees 697 therein exhibited is the difference between the assessment chargeable for the old Fusly year, and that actually due from the date of purchase on certain lands sold on the Neilgherry Hills under the waste land rules sanctioned by Government on the 6th March 1863, No. 478 A. The circumstances connected with this transaction are as follows. At Devasholo, 662 acres of land were sold to Messrs. Money and Wanchope on the 6th February 1865, as reported in my letter, dated 14th March 1865, No. 40. The annual assess-

ment on this land amounted to Rupees 1,167; * 595 acres of Forest at 2 Rupees per acre 1,010

157 Do. of grass at 1 Rupee per acre 157

1,167

Vide my letter, dated 2nd June 1865, No. 101. but as the purchasers are bound to pay from the date of purchase only, they were charged for five months and twenty-three days, or from 6th February to 30th June. As a matter of account however, the full assessment for the year, viz., Rupees 1,167, was entered in the accounts; the difference between that sum and the actual payment (Rupees 470) being shown as a remission.

With a view to avoid such entries hereafter, I intend making a separate reference to the Board on the subject.

IX. Particulars of Sundry Items—Paragraphs 24 and 25.

24. The minor head "Sundry Items" under "Ryotwar" has been done away with under the Orders conveyed in the Board's Miscellaneous Circular of the 31st August 1864, No. XCIV, Board No. 5,631) and all items of receipts previously credited to that head have been transferred to "Land Revenue Miscellaneous." For comparison sake, the head "Sundry Items" is entered in statement No. 9. From the next Fusly this head will altogether disappear. The following is an abstract of the items embraced under the head "Land Revenue Miscellaneous," as compared with the entries under that head and under Sundry Items exhibited in the accounts of Fusly 1273. The income from Forest is also shown separately.

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1	2	3	4	5
	Rupees.	Rupees.	Rupees.	Rupees.
Ryotwar Sundry Items	92,856	1,12,169	1,094	.....
Land Revenue Miscellaneous ...	18,219			
Forest Revenue	1,21,335	71,255	.....	50,080

25. Under the head "Land Revenue Miscellaneous" there is a net increase of Rupees 1,094 arising from a gross increase of Rupees 7,219, and a gross decrease of Rupees 6,125. The causes of these variations are fully explained in the column of remarks in statement No. 9. The decrease of Rupees 50,080 under the head "Forest Revenue" is partly due to the limited sales of wood in the Annamallai Forests, and partly to a sum of 40,000 Rupees received into the Treasury as an advance for Timber to be supplied from the Mudumallai Forests for the Lawrence Asylum work, but subsequently refunded under Orders of Government, dated 6th April 1864, No. 620, having been included in the receipts of Forest Revenue in Fusly 1273, which is not the case in the year under review.

X. Extent of Lands cultivated with Special Produce, such as, Sugar-cane, Cotton and Indigo—Paragraph 26.

26. From statement No. 7 it will be seen that the area of land cultivated with sugar-cane was 1,987 acres, bearing an assessment of Rupees 11,727, or acres 435 in excess of the previous year. In consequence of the fall in the price, and the absence of any large demands for cotton, a great portion of the lands cultivated with this produce up to Fusly 1273 was put under cereals, hence the cultivation of cotton shows a large decrease as shown below.—

	EXTENT OF LAND.	Assessment.
	Cultivated with Cotton.	
	Acres.	Rupees.
Fusly 1273.....	2,07,646	2,24,025
„ 1274.....	1,57,856	1,62,822
Decrease.....	49,790	61,203

19th January 1865, No 5.
21st February 1865, o. 20.

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—Paragraphs 27 to 29.

The experimental cultivation of foreign species has in most cases proved a failure as reported in my letters marginally noted.

27. The general result of the Land Revenue Settlement for Fusly 1274 in comparison with the previous year is given in the annexed Table:—

Items.	Fusly 1273.			Fusly 1274.			Increase.			Decrease.		
	Number of Acres.	Assessment.	Settlement.	Number of Acres.	Assessment.	Settlement.	Number of Acres.	Assessment.	Settlement.	Number of Acres.	Assessment.	Settlement.
Dry	17,13,868	15,23,215	14,46,055	19,21,525	17,70,133	17,05,878	2,07,657	2,41,923	2,59,793	...	...	...
Wet	81,528	6,35,978	5,65,235	84,156	6,46,290	5,79,082	2,628	10,312	13,847	...	...	...
Garden	1,60,567	4,94,915	4,75,506	...	...	...	...	...	4,94,915	1,60,567	4,75,506	...
Total...	19,55,963	26,59,108	24,86,826	20,05,681	24,16,428	23,84,960	49,718	...	2,42,630	...	2,01,856	...
Deduct one-fifth and one-eighth remissions	...	...	514	...	...	605	...	...	...	...	...	9
Net revenue...	...	...	24,86,312	...	...	23,84,455	...	...	...	...	2,01,857	...
Add	...	...	...	...	...	...	...	...	...	...	...	...
Ryotwar Sundry Items	...	...	92,856	...	...	1,12,169	...	...	1,094	...	...	...
Land Revenue Miscellaneous ...	...	...	18,219	...	...	...	...	...	...	...	...	...
Total...	...	...	25,97,387	...	...	23,96,624	...	...	...	...	2,00,763	...
Shrotem Jodi, &c.	...	...	688	...	...	688	...	...	...	...	...	...
Polliput Peishcush	...	...	27,691	...	...	27,691	...	...	...	...	...	...
Total...	...	...	26,25,761	...	...	24,24,998	...	...	...	...	2,00,763	...

SETTLEMENT REPORT OF

Fusly 1261	...	...	...	...	23,29,627
" 1265	...	...	...	...	21,95,200
" 1266	...	...	...	...	22,34,823
" 1267	...	...	...	...	22,40,481
" 1268	...	...	...	...	24,95,834
" 1269	...	...	...	...	21,49,454
" 1270	...	...	...	...	23,31,972
" 1271	...	...	...	...	22,63,298
" 1272	...	...	...	...	25,45,809
" 1273	...	...	...	...	26,25,761
Total..	2,36,12,269				
Average...	23,61,227				
Fusly 1274...	24,24,998				
Increase...	63,771				

28. It will be observed that notwithstanding the extension of cultivation, the Land Revenue of the District for Fusly 1274, including Miscellaneous items, is less than in the preceding year by Rupees 2,00,763, owing to the reduction of assessment on garden lands under the Orders of Government, dated 7th February 1865, No. 246. It is, however, in excess of the average of the past ten years by Rupees 63,771, as particularized marginally.

29. The result of the revision of assessments will now be noticed.

I. Under the Orders of the Board of Revenue, dated 17th June and 13th July 1864,

Coimbatore. Pearindooray.
 Pulladum. Dharapoorum.
 Pullachy. Caroor.
 Bhowany. Oodoomulpettah

Nos. 3,724 and 4,355, the assessment on certain dry and wet lands in the Taluks named in the margin, which were lying waste for many years from over-assessment and other causes, explained

in my letters of the 1st June and 1st July 1864, Nos. 112 and 141, were revised according to the propositions made by the Tahsildars, the result of which is that a large quantity of land, amounting to 19,473 acres, and yielding a revenue of Rupees 15,233-4-8, as per modified rates, has been taken up by the Ryots and brought under cultivation. The particulars connected with the lands affected by this modification of assessment are shown in the memorandum below, from which it will appear that nearly one-third of the entire area on which the revision of assessment was carried out has been brought under the plough. This would have remained unoccupied for years had it not been for the concession made. The land still remaining waste, will, it is hoped, be taken up soon and add to the revenue of Government.

COIMBATORE.

	Dry.				Wet.				Total.			
	Extent.	Original Assessment.	Deduct reduction now made.	Net Assessment.	Extent.	Original Assessment.	Deduct reduction now made.	Net Assessment.	Extent.	Original Assessment.	Deduct reduction now made.	Net Assessment.
According to the Collector's recommendations, dated 1st June and 1st July 1864, Nos. 112 and 141...	Acres.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Acres.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Acres.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Deduct land erroneously included in the above recommendations...	62,407	68,887 8 1	21,186 1 10	47,701 6 3	104	758 0 9	331 14 4	426 2 6	62,511	69,645 8 10	21,518 0	48,127 8 8
Net extent of land on which reduction of assessment has been made ...	1,754	982 8 10	113 3 3	869 5 7	..	..	..	..	1,754	982 8 10	113 3 3	869 5 7
Deduct land to be taken up hereafter	60,653	67,904 15 3	21,072 14 7	46,832 0 8	104	758 0 9	331 14 4	426 2 5	60,757	68,663 0 0	21,404 12 11	47,258 3 1
Remainder taken up and brought under cultivation in Fusly 1274 ...	41,188	46,659 13 1	15,028 4 9	31,631 8 4	96	702 10 7	309 4 6	393 6 1	41,284	47,362 7 8	15,337 9 3	32,024 14 5
	19,465	21,245 2 2	6,044 9 10	15,200 8 4	8	55 6 2	22 9 10	32 12 4	19,473	21,300 8 4	6,067 3 8	15,233 4 8

II. In my Jummabundy Report for Fusly 1273 (paragraph 33, Clause II.) I have already reported that under the Orders of Government, dated 13th September 1862, No. 1,393, an extent of 10,617 acres of waste garden lands with ruined wells was taken up in that year on its appropriate Punjab assessment, the revenue derived therefrom being Rupees 10,883, and that there were still about 5,000 acres lying waste. Of this latter area, 202 acres have been taken up in the year under report, and the remainder will, it is believed, be brought under cultivation gradually.

III. The Board are aware, from my letter of the 10th December 1864, No. 246, that certain lands under the so-called jungle streams in forty villages in Pollachy Taluk, which had no tanks or channels for their irrigation, were evidently wrongly classed as Nunjah. These lands have, under the sanction granted in the Board's Proceedings of the 10th January 1865, No. 111, been re-classed as first class Punjab of the village in the year under report. In return for this, we have obtained a simplification of the accounts and facility of settlement, and it is hoped that the condition of the people concerned will gradually improve by the indulgence now granted. The following is an abstract of the details connected with the re-classification of the above lands:—

	EXTENT OF LAND AND ASSESSMENT.		Deduct re-duction of assessment.	Net assessment.
	Extent.	Original Assessment.		
1	2	3	4	5
		RS. A. P.	RS. A. P.	RS. A. P.
As per sanction of the Board of Revenue.				
Land cultivated with wet produce and paying full Nunjah assessment ...	56	325 8 3	230 6 10	95 1 5
Land cultivated with garden produce and paying garden assessment ...	289	1,610 1 10	1,142 7 5	505 10 5
Total...	345	1,973 10 1	1,372 14 3	600 11 10
As per re-classification actually made.				
Land cultivated with garden produce ...	316	1,801 14 6	1,212 5 3	589 9 3
Do. with Nunjah produce ...	29	171 11 7	111 8 0	60 3 7
Total...	345	1,973 10 1	1,323 13 3	649 12 10
Difference.				
Increase ...	.....	.....	49 1 0	49 1 0
Decrease ...	.....	.....	.....	.....

Subsequent to the date of my recommendation, a quantity of 27 acres out of the fifty-six formerly entered as being cultivated with Nunjah produce was brought under garden cultivation, and consequently the extent of the latter description of cultivation amounted to 316 acres, when the re-classification was carried out, instead of 289 acres as stated in the Statement forwarded with my letter of the 10th December 1864, No. 246. From the same cause the extent of land under Nunjah cultivation, as it now stands, also differs from the previous Statement. The decrease of Rupees 49-1-0 under the head "Reduction of Assessment," or rather the increase

under the head "Net Assessment," observable in the present account, is due to the fact that according to the correct calculations now made, the difference between the original Nunjah assessment and the first class Punjab rates of the village is found to be Rupees 1,323-13-3 instead of Rupees 1,372-14-3.

IV. Under the authority conveyed in the Board's Proceedings of the 17th October 1864, No. 6,838, the Cows sanctioned in their Proceedings of the 23rd January and 27th February 1851, to a certain Ryot named Papagoundan in the village of Nullattipolliem in Pollachy Taluk for the construction of a small tank, has been cancelled, and the party allowed to take advantage of the rules promulgated in April 1855 for the construction of private tanks. The nineteen cawnies of land under the tank in question, which were entered under the head of Nunjah, have been re-classed as Punjab, and it is hoped that this indulgence will enable the party to invest a further amount of capital in the improvement of the tank.

Board's Standing Circular, 10th June 1863, No. 3,636,—
paragraph 3.
Do. do. 4th September " " 5,531.

V. Under the Orders noted in the margin, certain Nunjah lands were re-classed as Punjab in the year under report, in consequence of the sources of irrigation, on which they were dependent, having failed and ceased to be of any use for many years since. In some cases, the lands were entirely thrown out of cultivation, while in others, dry, or garden, produce only was raised. By the modification of assessment now made, an extent of thirteen acres of waste land has been brought under cultivation. The original assessment thereon was Rupees 63-11-11, and the present Punjab assessment is Rupees 17-10-5. The extent of land, which was cultivated with either Punjab or garden crop, is acres 598, bearing Nunjah assessment amounting to Rupees 3,576-6-4. The actual revenue derived therefrom in the shape of Punjab and garden tax up to last year was Rupees 1,362-3-1. The present assessment at the Punjab rates is Rupees 838-3-0, or Rupees 2,738-3-4 less than the original assessment, and Rupees 524-0-1 less than the actual revenue derived up to Fusly 1273. This re-classification has obviated the necessity of making annual examinations of the crops raised; has simplified the accounts; and has facilitated the settlement; while on the other hand the Ryots concerned are benefited by the indulgence now granted, and freed from all unnecessary interference on the part of village officials.

VI. The most important item of revision is that of the garden assessment. This was a matter of no small difficulty, involving as it did the interests of thousands of the Ryots, and the sacrifice of revenue amounting to more than 2½ lacs of Rupees, and required great care and supervision with a view to prevent speculation on the part of the Taluk and Village subordinate officials. On receipt of the Government Order of the 7th February 1865, No. 246, copies of the same were at once furnished to all the Divisional Officers, with the necessary instructions both to themselves and to the Tahsildars as to how to carry it into effect, and with a view to prevent the Ryots being imposed upon by the false representations of the Curnums, a printed notice both in English and Tamil in a diglott form containing a digest of the Government Order was issued, and copies of it were distributed to each and every village, the Tahsildars being at the same time enjoined to give due publicity to the Order. With these preliminary precautions, the revision was

carried out most carefully, and in a satisfactory manner. According to the Jummalbund accounts of Fusly 1273, the extent of garden lands in the occupation of the Ryots was 1,81,156 acres, bearing an assessment of Rupees 5,39,500 *minus* the reductions previously made. Of the above amount, 239 acres were given up or otherwise disposed of in the beginning of Fusly 1274, leaving 1,80,917 acres, bearing an assessment of Rupees 5,38,981, as the net area to be affected by the revision. The particulars of the reductions made, and the loss of revenue to Government, are given in the subjoined Memorandum :—

	Extent.	Assessment.	Settlement for Fusly 1273.	Assessment as charged in Fusly 1274.	Comparison between Columns 3 and 5.	Comparison between Columns 4 and 5.
1	2	3	4	5	6	7
	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.
As stood in Fusly 1273.						
Garden lands entered as such in the accounts of Fusly 1273 ...	1,60,587	4,94,952	4,75,507			
Garden lands which were previously charged with the highest Punjab rate of the District, and included under the head of Dry. ...	20,569	44,548	33,922			
Total...	1,81,156	5,39,500	5,09,429			
Deduct						
Given up on Razeenamah, and transferred to Porumboke, &c., also deficiency of measurement.	239	519	434			
Remainder...	1,80,917	5,38,981	5,08,995			
Particulars of the reductions made.						
Garden lands entered as such in the accounts of Fusly 1273, and now transferred to the head Punjab. ...	1,57,748	4,36,624	4,67,242	2,23,350	2,63,274	2,43,892
Do. do. to Nunjah with continuance of the previous assessment. ...	2,728	8,066	8,066	8,066	.....	.....
Total...	1,60,476	4,94,690	4,75,308	2,31,416	2,63,274	2,43,892
Garden lands which were previously charged with the highest Punjab rate of the District, and included under the head Dry, and now charged with the first Class Punjab assessment of the village, or appropriate assessment, according to circumstances... ..	20,310	44,020	33,416	25,444	18,576	7,972
Do. do. transferred to Nunjah with the continuance of the previous assessment ...	131	271	271	271	.....	.....
Total...	20,441	44,291	33,687	25,715	18,576	7,972
Grand Total...	1,80,917	5,38,981	5,08,995	2,57,131	2,81,850	2,51,864

The head "Garden" has been removed from the accounts. Those lands which were paying full garden assessment minus the previous reductions at twelve and fifteen per cent and at one-third of the original assessment, as well as those that were paying the highest Punjab rate of the District have been charged with the first class Punjab assessment of the village, with the exception, however, of the garden lands on the Nalgherry Hills which have been transferred to the head of Punjab with continuance of the previous assessments. Those lands on which an appropriate Punjab assessment, or grass rent, was levied have been charged with the appropriate Punjab assessment. Garden lands irrigated by Picottahs and similar appliances from river channels have been classed as Nunjah, and transferred to that head with the continuance of their previous assessment, while those irrigated from wells sunk at less than the prescribed distance from Government Irrigation works have been classed as Punjab, the difference between that rate and the garden assessment actually levied hitherto being carried to the head "Teerwajasty." In short, the Order of Government of 7th February 1865, No. 246, has been carried out in its full integrity, and it has been distinctly explained to the Ryots that the reduced rates now charged will be liable to be dealt with hereafter on any general revision of assessment in the same manner as the assessment on other lands, but that such revision will be irrespective of any advantage derived from the wells. It will appear from the foregoing Table that the garden lands affected by the present revision is acres 1,80,917, assessed at Rupees 5,38,931. The actual settlement on these lands in Fusly 1273 was Rupees 5,08,995, and the loss of revenue to Government by the reduction is Rupees 2,81,850 on the net survey assessment, and Rupees 2,51,864 on the actual settlement. A road cess at the rate of two per cent. on the revised assessment has been imposed simultaneously with the reduction of assessment on garden lands, as well as on the dry and wet lands referred to in Clauses one to five of this paragraph. The total demand of the road cess for Fusly 1274 amounts to Rupees 5,966-7-3, of which Rupees 5,674-13-0 have been collected up to September 1865 and carried to the head of Local Funds. The small balance of Rupees 291-10-3 will be collected shortly. Separate Puttahs have been given to the Ryots on account of the cess, and the total number amounted to 49,926. A Statement in the same form as that forwarded with my letter of the 5th December 1864, No. 243, showing the actual result of the reduction of garden assessment with all its minor branches will be prepared and submitted shortly.

XII. Sundry Sources of Revenue.—Paragraphs 30 to 34.

30. The revenue from Sundry Sources amounts to Rupees 3,09,096, or Rupees 12,820 in advance of the preceding year, as exhibited in the subjoined Memorandum :—

Items.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Abkary... { Abkary	1,69,835	1,67,867	...	1,968
{ Miscellaneous	17	39	22	...
	1,69,852	1,67,906	...	1,946
Moturpha.				
Miscellaneous	1,054	...	...	1,054
Income tax. { Income tax	40,141	37,166	...	2,975
{ Miscellaneous	15	11	...	4
	40,156	37,177	...	2,979
Stamp ... { Sales of Stamps... ..	83,002	1,00,374	17,372	...
{ Miscellaneous	2,212	3,639	1,427	...
	85,214	1,04,013	18,799	...
Grand Total...	2,96,276	3,09,096	12,820	...

81. The item "Abkarry rented" amounts to Rupees 1,67,309, or Rupees 2,526 less than the preceding year, arising from the following causes, viz., by the remission granted to the Abkarry renter of Wellington for the abolition of an arrack shop at Wellington, under the Board's Order of the 7th June 1864, No. 3,695 Rupees...2,256

By the remission granted to the Abkarry renter of Collegal Taluk for the abolition of the arrack shop on the Biligirirungum Hill, as per sanction of Government, dated 12th April 1864, No. 616 270

2,526

A portion of this loss has been made up by the collection of fees to the amount of Rupees 558 on licenses issued for the sale by Shop-keepers, Hotel-keepers, &c., of liquors not included in the Abkarry Farm under the provisions of Act III of 1864. Thus the aggregate Abkarry revenue of the Fusly under report, including the small sum of 39 Rupees under Miscellaneous, amounts to Rupees 1,67,906, the net decrease being Rupees 1,946.

32. Last year a sum of Rupees 1,054 which was recovered in Fusly 1271 under Act XVIII of 1861 on Arts, Trades, and Dealings, and held in deposit, was carried to the credit of Government in consequence of the non-appearance of the claimants within the prescribed time. Such was not the case in the year under review. This will account for the decrease observable under the head Moturpha.

33. Owing to the fall in the price of cotton, the income of the cotton-dealers was much below that of the preceding year, and consequently a proportionate reduction was made in the amount of their assessment, hence there is a decrease of Rupees 2,979 in the item "Income tax."

34. The increase of Rupees 17,372 under the head Sales of Stamps is partly due to an increase in the number and amount of the suits filed in the Civil Courts, to the proportionate increased use of stamp papers, and to the operation of Registration Act No. XVI of 1864. The increase of Rupees 1,427 under Stamp Miscellaneous arises from the levy to a larger extent of the penalties on unstamped or insufficiently stamped documents filed in Civil Suits.

XIII. Abstract showing the Revenue from both Land and Sundry Sources of Revenue in comparison with the preceding year—Paragraph 35.

35. The aggregate revenue of the District, both from Land and Sundry Sources, amounts to Rupees 28,05,349, or Rupees 2,38,023 less than the previous year, as shown in the annexed

Memorandum. The decrease is chiefly owing to the reduction of the garden assessment.

Items.	Fusly 1273.	Fusly 1274.	Comparison.	
			Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Land Revenue	26,25,761	24,24,998	.....	2,00,763
Forest Revenue... ..	1,21,335	71,255	.....	50,080
Sundry Sources... ..	2,96,276	3,09,096	12,820	.....
	30,43,372	28,05,349	.....	2,38,023

XIV. Remarks on the Seroy Jummah and Interest Account—Paragraph 36.

The amount of interest recovered on arrears of revenue is Rupees 122-8-0, as shown in Statement No. 15.

Demand, Collection, and Balance of all Sources of Current Revenue—Paragraphs 37 and 38.

36. As stated in the last year's report, the head "Seroy Jummah" is no longer in existence.

37. The aggregate demand on account of all sources of Current Revenue amounts to Rupees 28,05,349, of which collections and remissions within the Fusly were Rupees 26,69,976 and Rupees 1,388 respectively, making in all, Rupees 26,71,364, leaving a balance of Rupees 1,33,985 on the 30th of June 1865. Of this Rupees 1,00,344 have been since collected, and Rupees 362 remittances reducing the balance, on

the 30th September 1865, to Rupees 33,279, for the recovery of which measures have been adopted. The following Table explains the details of the above transactions.

Items.	Demand for Fusly 1274.	Collections and Remissions within the Fusly.			Balance on the 30th June 1865.	Subsequent.			Balance still due.
		Collections.	Remissions.	Total.		Collections up to 30th September 1865.	Remissions up to 30th September 1865.	Total.	
1	2	3	4	5	6	7	8	9	10
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Land.									
Poliput Peishoush	37,691	27,481	...	27,481	210	210	...	210	...
Shrettriem Jodi... ..	683	683	...	683	...	...	...	...	...
Ryotwar including Miscel- laneous Items	23,96,624	22,53,001	...	22,53,001	1,13,623	80,669	...	80,669	32,954
Total	24,24,998	23,11,165	...	23,11,165	1,13,633	80,879	...	80,879	32,954
Forest Revenue	71,255	71,255	...	71,255	...	...	...	...	...
Sundry Sources.									
Abkarry Revenue	1,67,906	1,52,377	...	1,52,377	25,529	15,529	...	15,529	...
Income tax... ..	37,177	31,166	1,388	32,554	4,623	3,968	362	4,293	326
Stamp Revenue	1,04,013	1,04,013	...	1,04,013	...	...	...	...	...
Total... ..	3,09,096	2,87,556	1,388	2,88,944	20,152	19,465	362	19,827	325
Grand Total... ..	28,05,349	26,69,976	1,388	26,71,364	1,33,985	1,00,344	362	1,00,706	33,279

38. In accordance with the instructions contained in the Board's Proceedings of the 17th June 1861, No. 3,140, and with reference to paragraph 15 of their Proceedings of the 15th June 1865, No. 3,239, I beg to subjoin a Statement showing the Demand, Collection, and Balance of the Neilgherry Taluk for Fusly 1274, from which it will appear that the aggregate demand is Rupees 26,471, or Rupees 1,982 in excess of the previous year. This increase is chiefly due to waste lands sold under the Rules sanctioned by Government, under date the 6th March 1863, and numbered 478 A. and charged with assessment. Notwithstanding this increased rental, the collections up to September 1865 amount to Rupees 24,849, leaving a balance of only 1,621 Rupees, which bears a per centage of Rupees 6-2-0 on the total revenue; whereas the balance on the 30th September 1864 on account of Fusly 1273 was Rupees 1,716 against a revenue of Rupees 24,489, the proportion in this case being 7 per cent. Thus the realization of the Neilgherry revenue on account of Fusly 1274 shows a somewhat favorable result, though of course it is susceptible of further improvement. Every exertion will be used to this end, and I hope I shall be able to show more satisfactory results in my next report.

Items.	Demand for Fusly 1274.	Collections within the Fusly.	Balance.	Subsequent collections up to 30th September 1865.	Balance.
1	2	3	4	5	6
Ryotwar.	Rs.	Rs.	Rs.	Rs.	Rs.
Lands held by Burghars and other Hill Tribes	15,604	15,587	17	4	13
Lands held by Europeans and East Indians, &c., for Coffee Plantations and other agricultural purposes	6,155	1,905	4,250	3,560	690
Total... ..	21,759	17,492	4,267	3,564	703
Miscellaneous.					
Quit-rent on house property... ..	4,242	252	4,460	3,542	918
Other Items	470	...	...	...	...
Total	4,712	252	4,460	3,542	918
Grand Total	26,471	17,744	8,727	7,106	1,621

XVI. Demand, Collection, and Balance of Arrears.—Paragraphs 39 and 40.

39. At the commencement of Fusly 1274, the arrears amounted to Rupees 98,373, of which Rupees 93,761 were collected, and Rupees 499 remitted within the Fusly, leaving a balance of Rupees 2,513 at the close of the year, which by subsequent collections and remissions have been reduced to Rupees 1,605, as shown in the Abstract below:—

ITEMS.	Arrears at the commencement of Fusly 1274.	COLLECTIONS, &c., WITHIN THE FUSLY.			Balance.	SUBSEQUENT.		
		Collec-tions.	Remis-sions.	Total.		Collec-tions.	Remis-sions.	Balance.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land. { Sirotriem Jodi	37	37	...	37	...	...	...	...
{ Ryotwar	72,268	71,098	163	71,261	1,007	551	...	456
{ Miscellaneous.	6,536	5,121	251	5,372	1,164	97	...	1,067
	78,804	76,219	414	76,633	2,171	648	...	1,523
Total.....	78,841	76,256	414	76,670	2,171	648	...	1,523
Sundry { Abkarry.....	15,907	15,907	...	15,907	...	...	...	...
Sources. { Income tax ..	4,025	3,598	85	3,683	342	107	153	82
Total.....	19,932	19,505	85	19,590	342	107	153	82
Grand Total...	98,773	95,761	499	96,260	2,513	755	153	1,605

40. Of the above balance, Rupees 664 are considered recoverable, Rupees 456 doubtful, and Rupees 485 irrecoverable, as will be seen from the following Statement:—

ITEMS.	Recoverable.			Doubtful.			Irrecoverable.			Total.
1	2			3			4			5
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.
Land. { Ryotwar	79	3	8	124	6	5	232	10	4	456
{ Miscellaneous	584	3	9	250	0	1	232	9	0	1,066
Total.....	663	7	5	374	6	6	464	3	4	1,523
Income tax	...	...	...	82	0	0	...	...	...	82
Grand Total	663	7	5	456	6	6	485	3	4	1,605

XVII. Recommendation in regard to the Irrecoverable arrears.—Paragraphs 41 and 42.

Arrears due on lands sold by public auction, the sale proceeds being insufficient to cover the full amount of arrears... ..
 Arrears on lands sold by public auction, and purchased on behalf of Government at nominal prices
 Arrears due on patches of lands in the Hill villages in Bowany Taluk, the owners of which are either dead, or have deserted their villages, leaving no other property than the lands which are uncultivable, and therefore unsaleable, and consequently transferred to Government waste
 Arrears on a piece of land given up by the holder, and subsequently taken up by another Ryot from Government waste in Coimbatore Taluk
 Double charge of Jodi on certain Inam lands in Perindoray Taluk ...

RS. A. P.
 10 8 2
 158 15 0
 295 10 9
 10 13 5
 9 4 0
 485 3 4

41. The sum of Rupees 485-3-4 considered irrecoverable for the following causes:—

Under the above explanation, I request sanction to write off the amount in question.

42. The arrears of Land Revenue, including Miscellaneous items outstanding in the Neilgherry Taluk at the beginning of Fusly 1274, were Rupees 6,824, of which, Rupees 5,591 were recovered, and Rupees 239 remitted up to 30th June 1865. Subsequent collections have reduced the balance to Rupees 797 on the 30th September 1865, for the recovery of which measures have been adopted. As reported in my letter of the 22nd August 1865, No. 173, the old arrears up to Fusly 1270, amounting to Rupees 290, are outstanding in the Neilgherry Taluk alone, and the result of the arrangements made for their recovery will be reported shortly.

XVIII. Irrecoverable Arrears struck off the Accounts—Paragraphs 43 and 44.

43. A sum of 500 Rupees, being irrecoverable arrears, was struck off the accounts during the Fusly under consideration, as per sanctions noted below:—

Date of sanction for remission.	Items of arrears.	Total amount sanctioned to be struck off.	Deduct amount recovered before the receipt of sanction.	Balance written off
		RS.	RS.	RS.
As per sanction of Government, dated 5th September 1864, No. 1,614.	Land Revenue Miscellaneous	112	...	112
As per sanction of Government, dated 12th May 1865, No. 1,005.	Land Revenue Ryot-war	246	83	163
	Do. Miscellaneous.	140	...	140
As per sanction of the Board of Revenue, dated 17th May 1865, No. 2,558.	Income tax	60	...	60
As per sanction of the Board of Revenue, dated 20th May 1865, No. 2,659.	Do.	25	...	25
		583	83	500

44. In addition to the above arrears, a portion of the Current Revenue under the head "Income tax", amounting to Rupees 1,387, was also struck off the accounts, as per following sanctions:—

As per sanction of the Board of Revenue, dated 17th May 1865, No. 2,558 Rupees. 1,375
 Deduct collection " 13
 1,362
 As per do. do. dated 20th May 1865, No. 2,659 25
 1,387

XIX. Extent to which Coercive Process was employed.—Paragraph 45.

45. Enclosure A. in statement No. 13 gives the particulars of cases in which coercive process was employed for the recovery of arrears, from which it will appear that in the

eleven cases therein alluded to, real property was sold. The extent of land dealt with was 63 Acres and 23 Guntahs, and the arrears due thereon was Rupees 104-8-2. The sale proceeds amounted to Rupees 21-7-0, as shown below:—

Acres.	Guntahs.		RS.	A.	P.
For 19	23½	purchased by Ryots.	19	14	0
" 43	39½	purchased on behalf of Government at nominal prices, there being no bidders for the land. ...	1	9	0
			21	7	0

Of this sum, Rupee 1-3-8 was carried to the credit of Government on account of interest, and Annas 9-9 spent for incidental charges connected with the sale, making in all 1-13-5. The remainder (Rupees 19-9-7) was carried to the credit of Government in satisfaction of the arrears. It will be seen that a large portion of the arrears, for the recovery of which the sale of the land concerned took place, remains unadjusted, and as there are no means for its realization, it is included in the irrecoverable balance recommended for remission.

XX. Charges—Paragraphs 46 to 49.

46. The annexed Memorandum exhibits the particulars of charges connected with the Revenue Department, exclusive of the Inam Commission and Revenue Survey and Settlement Departments, which are not included.—*Vide* Board's Proceedings of the 7th August 1862, No. 5,153, paragraph 22.

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Collector's salaries	65,323	65,991	668	...
2. Huzoor, District, and Village Establishments	97,712	96,652	...	1,060
3. Saderwarid... ..	4,700	3,213	...	1,487
4. Extra charges	25,296	24,556	...	940
5. Forest Conservancy	1,51,134	94,444	...	56,690
6. Abkarry charges	990	...	...	990
7. Income tax Establishment, &c.	946	931	...	15
8. Stamp charges	4,270	4,758	488	...
9. Refunds of Land Revenue... ..	446	1,127	681	...
10. Refunds of Moturpha Revenue... ..	18	...	...	18
Total ...	3,50,835	2,91,472	...	59,363

47. The increase of 668 Rupees in the item of Collector's salaries, &c., is due to the fact that deputation allowance was paid to the Acting Head Assistant Collector for eight months, and to the Acting Sub-Collector for seven months in Fusly 1274; whereas in Fusly 1273 this allowance was paid to the former Officer alone for twelve months.

48. In Fusly 1273, the pay of the Police Constabulary employed in guarding Treasuries was charged to the Revenue Department for two months. Such was not the case in the year under review. Again, in consequence of the vacancy of the Office of Tahsildar of Coimbatore, the pay attached to it was not disbursed for five months. These two items have been the cause of a decrease of Rupees 2,153 under the head establishment; but a portion of this sum has been counter-balanced by the increased rates of pay sanctioned to the Serishtadars of the Collector's and Sub-Collector's Offices, and to certain other servants. The net decrease is therefore Rupees 1,060. The decrease in items Nos. 3 and 4 is caused by the stationery articles for the Huzur, Taluka and Villages being supplied by the Superintendent of Stationery, instead of being purchased in the local markets. The decrease in the item "Forest Conservancy" is due to the limited amount of advances drawn by the Conservator's Department for working charges, and to the fact that in Fusly 1273 a sum of 40,000 Rupees, advanced for Timber to be supplied for the Lawrence Asylum Works, was re-paid under the Orders of Government, dated 12th April 1864, No. 620, which was not the case in the Fusly under report.

49. A portion of the Abkarry revenue paid by the Abkarry renter of Calligal was refunded to him in Fusly 1273, in consequence of the abolition of an arrack shop under the Orders of Government, dated 27th April 1864, No. 728, such has not been the case in this year, hence the decrease in Item No. 6. The decrease in Items Nos. 7 and 10 requires no remark. The increase in Item No. 8 arises from the increased sales of Stamps, and from the proportionate payment of commission to the vendors. The increase in Item No. 9 is partly owing to the re-payment of quit-rent recovered on the Lawrence Asylum properties for four years, under the sanction of the Board, dated 29th September 1864, No. 6,393, and partly to the amount of assessment recovered on the Inams allotted for the pay of Village Taluaries having been refunded to them under the Order of Government, dated 24th March 1862, No. 491.

XXI. Examination of the Huzoor, Taluk, and Village Accounts—Paragraph 50.

50. The Huzoor accounts kept under the superintendence of the Treasury Deputy Collector have been occasionally examined by me and found correct. The Taluk and Village accounts have been carefully scrutinized either by the Officers who conducted the settlement, or by the Serishtadars of my own and the Sub-Collector's offices. The Taluk accounts are generally kept in proper order according to the prescribed forms. In some instances, they are still susceptible of improvement, and the Tahsildars have been warned to see that their books are kept neatly and carefully. In regard to the Village accounts, a comparison of the present state of these Returns with what it was a few years back, or immediately after the introduction of the new forms, shows that much improvement has since been effected; but as many of the Curnums are unaccustomed to writing on paper and to the ruled form, shortcomings are often observable, and in some cases in which they were very glaring, the Curnums have been punished either by suspension or dismissal (see following as an example to induce the others to conform to the requirements of the Manual sanctioned for their guidance in the preparation of their accounts. As directed in paragraph 18 of the Board's Miscellaneous Circular of the 15th June 1865, No. 3,239, strict orders have been issued that the Revenue Inspectors should bring promptly

to notice any carelessness or disobedience of orders which may come to their knowledge in the examination of the village accounts in their respective ranges, and it is hoped that this arrangement will produce a salutary effect.

Number.	Name.	Offence.	Punishment.
No. 3 in the Return of Village Officers suspended or dismissed for October 1864.	Krishnien, Joint Curnum of Singanailoor in Coimbatore Taluk.	Inattention to orders in keeping accounts and giving false excuses.	Suspended for six months.
Nos. 8 & 9 in the Return for March 1865	Naranien and Paramaswathien, Curnums of Choundapoor and Ammapolliem in Suttimungalum Taluk.	Gross neglect of duty in not preparing village accounts Nos. 3 and 11 of Fusly 1273 even after its close and until the 6th March 1865.	Suspended each for three months.
No. 8 in the Return for August 1865.	Pathmanabien, Curnum of Kukuloor in Suttimungalum Taluk.	Neglecting to keep certain accounts in connection with the collection of kists in Fusly 1273, and general neglect of duties.	Dismissed.

XXII. Brief reference to the Register of land acquired by Public Servants—Paragraph 51.

51. As already reported, the rules prescribed in the Board's Standing Circular of the 13th October 1862, No. 6,813 in regard to the registration of lands acquired by public servants are duly attended to. The following is a brief account of the relinquishments and additions of lands by them during the year under report:—

	Huzoor Servants.			Taluk Servants.			Total.		
	Number.	Acres.	Assessment.	Number.	Acres.	Assessment.	Number.	Acres.	Assessment.
			RS. A. P.			RS. A. P.			RS. A. P.
Lands relinquished.	1	6	41 8 3	8	87	510 9 5	9	93	552 1 8
Lands newly acquired.	7	73	274 10 0	36	490	905 6 6	43	563	1,180 0 6

No cases of violation of the rules have taken place. It will appear from paragraph 27 of the Sub-Collector's report that one Vencatasengar, Sub-Magistrate of Konghiem, has acquired two pieces

* Caroor.

of land in Vangal and Colinjeevady. The former belongs to a Taluk* different from that in which he is employed, and the latter though situated in the same Taluk in which he holds his office, is beyond his jurisdiction, and the purchase too was effected some time previous to his appointment as Sub-Magistrate.

XXIII. Sub-Collector's Report—Paragraph 52.

52. The Report of the Acting Sub-Collector on the settlement of the three Taluks under his charge is herewith submitted.

XXIV. Remarks on the Conduct of Subordinate Officers—Paragraph 53.

53. With regard to the conduct of the European Subordinates, I have every reason to be satisfied. The transfer of Iyaloo Naidoo, Deputy Collector, Northern Division, to North Arcot is a loss, as with intelligence and honesty in the transaction of his duties he combined very considerable experience. The Treasury Deputy Collector Coappa Row has conducted his duties with his usual attention. The Serishtadar, Narraina Row, has been attentive, but his want of a knowledge of English is, in the present times, a great drawback. The Head Correspondence Clerk, Vencatasiah, has well maintained the character for honesty, diligence, and a correct knowledge of his work, which has for years past been accorded to him by my predecessor and myself. The Tahsildars generally have given satisfaction in the management of their Taluks, but some of them belong to the old school, and are slow in learning, that in their Magisterial capacities they must conform to the provision of the criminal Procedure Code. Ere many months have elapsed, some of them will, I trust, find themselves on the pension list.

XXV. Working of the Rules for the sale of Government lands on the Neilgherries, and of Unassessed Waste Lands elsewhere—Paragraphs 54 and 55.

54. The sale of land under the rules passed by the Honorable the Governor in Council on the 5th March 1863, numbered 476, and on the 6th idem, numbered 478A., have been duly carried out. The number of lots sold on the Neilgherries from the time the rules came into operation to the end of June 1865 was forty-six, and their estimated area is 5,510 acres. The aggregate amount for which they were knocked down is Rupees 33,023, exclusive of Mr. Hunter's outlay of Rupees 17,824, alluded to in paragraph 62 of my Jummahbundy Report for last Fusly. Of the above sum, Rupees 22,531 have been recovered, leaving a balance of Rupees 15,442 to be adjusted hereafter. A great portion of the amount collected is held in deposit pending the issue of Title Deeds. For many properties, plans have lately been received and Title Deeds prepared. Some of them have been forwarded to the Board for the Seal of Government, and others sent to the parties to be executed by them. On the Annamallais six lots of land have been hitherto sold under the unassessed waste land rules, the estimated area thereof being 2,343 acres. The auction price for which they were knocked down is Rupees 11,582, of which Rupees 2,840-4-2 have been collected, and the balance will be adjusted hereafter. The lots have not as yet been officially surveyed, and the amount is therefore held in deposit.

55. As regards the amount actually carried to the head of Sales of Waste Lands and Redemption of Quit-rent on Inams under public debt, I beg to refer the Board to enclosure B to the Statement of Demand, Collection, and Balance for June 1865, from which it will appear that Rupees 1,414 have been adjusted on account of the following items in Fusly 1274:—

Sale of lands for building purposes at an upset price equal to twenty-five times the	RS.
land tax	235
Sale of lands on the Neilgherries subject to an annual quit-rent	1,179
	<u>1,414</u>

SETTLEMENT REPORT OF

XXVI. Ruined Tanks—Paragraph 56.

56. Adverting to the Board's Standing Circular of the 12th January 1863, No. 150, I beg to state that the subject of ruined tanks has engaged my attention. During the Jummahbundy tour to the Bhowany Taluk, I made inquiries about the dilapidated tanks in that Taluk, and communicated with the people, in view to their being taken up under the rules sanctioned in the above Circular. Three parties have accordingly come forward to take up two Tanks, and the necessary orders have been issued to the Tahsildar on the subject. The details connected with them will be reported to the Board in due course.

57. I must apologize for the delay in the submission of this Report, which has been unavoidable in consequence of the difficulties experienced in connection with the revision of the Garden assessment.

COIMBATORE,
13th November 1865.

(Signed) P. GRANT,
Collector.

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(Signed) P. GRANT,
Collector.

COIMBATORE.

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SUB-COLLECTORATE.

1. I have the honor to report, with the usual Statements, on the settlement of the Sub-division for Fusly 1274. The settlement was conducted by myself at the following places:—

Villages where the Settlement was made.

Taluks. Places.

1. Caroor.....Caroor.
2. Darapuram.....Kongiem and Darapuram.
3. Udumalpettah...Udumalpettah and Comaralingum.

Variations in the Number and Tenure of Villages, with Remarks on the Number of Puttahs not renewed.

2. The number of villages remains unchanged; but nine new hamlets have been added to them by the Ryots, who were thus enabled to reside nearer their fields.

3. The annexed Statement shows the particulars of old and new Puttahs for the year:—

Particulars.	Land Revenue.	Miscellaneous.	Total.
Total Puttahs of Fusly 1273	48,479	6,199	54,678
Deduct Puttahs rendered useless by relinquishment or transfer of land	757	499	1,256
Add new Puttahs.....	47,722 2,440	5,700 6,133	53,422 8,573
Total of Fusly 1274...	50,162	11,833	61,995
Deduct number of Puttahs remaining the same as last year...	27,306	763	28,569
Remainder distributed this year...	22,356	11,070	33,426

The transfer of the garden lands to the head Punjah, and the issue of separate Puttahs for Miscellaneous items, rendered it necessary to distribute so large a number as 33,426. Besides this, 13,019 Puttahs for Road Cess have been issued as follows:—

Taluk.	Number of Puttahs.	Road Cess.		
		RS.	A.	P.
Darapuram.....	6,203	709	7	5
Caroor.....	3,675	243	3	7
Udumalpettah.....	3,141	590	12	3
Total...	13,019	1,543	7	3

Season and Sanitary State.

4. The season has been on the whole favorable. Seasonable rains fell in April and May, so that the first crop on dry lands yielded a fair return; but the harvest of the later dry crops was much below the average, owing to the want of rain in October and November. Lands irrigated from wells and river channels yielded good average crops; but lands irrigated from tanks were less fortunate. In the Caroor Taluk, two tanks in Velyanay, and one in Upadimungalam received no water at all, and a second tank in Upadimungalam received only two months' supply. The lands under these tanks were, however, cultivated with Paddy and Cholum where there are wells, and with dry crop where there are none. In the Udumalpettah Taluk out of the nine tanks in the village of Budinuttum four only received a proper supply of water. The other five tanks received no water, and those fields only could be cultivated which have wells in them.

5. The annexed Abstract shows the rain-fall in each of the Cusbah stations:—

Months.	DARAPURAM.		CAROOR.		UDUMALPETTAH.	
	Inches.	Decimals.	Inches.	Decimals.	Inches.	Decimals.
April	7	83	2	59	1	11
May	2	88	2	75	4	60
June	...	...	1	75	...	15
July	...	...	...	...	...	73
August	2	50	2	43	...	66
September	...	70	1	30	1	72
	13	91	10	82	8	97
October	5	46	9	10	7	7
November	...	95	...	26	...	36
December	...	50	...	...	...	77
January	...	20	...	...	...	...
February	...	...	...	...	...	...
March	...	...	...	...	...	...
	7	11	9	36	8	20
	21	2	20	18	17	17

6. The sanitary condition of the Sub-division generally was good. The number of recorded deaths from cholera is noted in the margin.

Darapuram	248
Caroor	327
Udumalpettah	1,075
Total	1,650

In the beginning of May, cholera broke out among the Pooliars, who live on the slopes of the Anamalai hills, and proved very fatal. It is said that this disease was never before known among these jungle tribes; and that this year it was carried up to their villages from the plains.

The following Statement shows the operations of the vaccination during the year:—

Taluk.	Number vaccinated.	Male.	Female.	Successful.	Unsuccessful.
Caroor	1,630	773	857	1,380	250
Udumalpettah	1,495	785	710	1,395	100
Darapuram	818	476	342	777	41
Total	3,943	2,034	1,909	3,552	391

7. The following comparative Statement shows a rise in the average price both of dry grains and paddy, which is not owing to any deficiency in the harvests.

Grain.	Fusly 1273.	Fusly 1274.	Increase.
Paddy	188 1 5	230 13 1	42 11 8
Cholum	201 9 10	261 2 5	59 8 7
Cumboo	160 0 4	203 15 8	43 15 4
Ragy	164 13 8	206 15 1	42 1 5
Horse Gram	113 11 2	207 13 10	94 2 8

The price of the best description of land is also very high.

Ryots' Holdings with Causes for the Abandonment and taking up of Land.

	Acres.
Fusly 1274	6,42,968
Do. 1273	6,26,143
Increase	16,826

8. From Enclosure B. to Statement

No. 3 it will appear that there is a net increase in the Ryots' holdings over last Fusly of 16,826 acres, as shown in the margin. If present prices continue, and the seasons are

moderately favorable, the Ryots will soon be able to hold all the arable land in the Sub-division. Great alterations have been made in the accounts during the past year, owing to the transfer of garden lands to Punjab; but the quantity of land actually relinquished by the Ryots is very small in comparison with that which has been taken up from Circar waste, as shown below:—

Land relinquished by Razesnamah.		Land taken up from waste.	
Acres.	Assessment.	Acres.	Assessment.
1,082 12 1	884 11 1	17,704 8 0	12,764 12 1

9. The head Garden has been removed from the accounts, and the land coming under that head has been transferred to Punjab, first class Punjab of the village, or the corresponding class of Punjab in the same village, according to circumstances, as sanctioned by Order of Government dated 7th February 1865, No. 246. From the annexed Statement it will be seen that the actual reduction of assessment, in consequence of the abolition of the garden rate, is Rupees 81,816 5-9.

SETTLEMENT REPORT OF

Garden Land.	Extent.	Garden assessment.	Assessment paid last Fusly.	Assessment now charged.	Teerwajasty.	Total.	Difference between Columns 4 and 7, or net reduction of assessment.
1	2	3	4	5	6	7	8
1. Garden transferred to first class Punjah of each village	38,103 4 2	1,30,697 1 0	1,30,499 0 5	52,424 11 0	...	52,424 11 0	...
2. Garden transferred to the corresponding Punjah rate of the same village	3,511 1 3	9,836 11 0	8,441 15 1	3,425 1 7	...	3,425 1 7	...
3. Garden transferred to Nunjah without alteration of assessment in consequence of its being irrigated from Circular sources... ..	981 10 0	3,258 8 3	3,258 8 3	3,258 8 3	...	3,258 8 3	...
4. Garden converted into Nunjah during Fusly 1274	11 2 2	28 0 7	19 0 10	56 3 3	...	56 3 3	...
5. Garden formerly transferred to Nunjah without alteration of assessment in consequence of its being situated near Government sources of irrigation, but cultivated and paying as Punjah ...	49 9 2	175 2 5	50 1 6	49 15 5	...	49 15 5	...
6. Garden irrigated from wells within the prescribed distance of channels and tanks, and now transferred to first class Punjah, the difference between Punjah and Garden rates being entered as Tirwajasty	144 11 2	437 15 0	432 12 6	196 15 11	245 13 2	442 13 1	...
7. Garden land given up transferred to Poramboke, &c.	37 3 1	117 5 8	104 13 11	...	...	...	...
Total...	42,888 11 0	1,44,550 11 11	1,37,806 4 6	59,411 7 5	245 13 2	59,657 4 7	78,148 15 11
Garden lands paying the highest Punjah rate of the District, under Order of 19th October 1854.							
1. Transferred to first class Punjah of each village...	4,161 11 2	9,581 11 2	9,469 2 6	5,817 1 11	...	5,817 1 11	...
2. Transferred to the corresponding Punjah rate of the same village...	3,358 10 2	7,741 3 7	3,439 0 4	3,125 3 4	...	3,125 3 4	...
3. Transferred to Nunjah on account of its being irrigated from Government sources	24 13 1	57 4 10	57 4 10	55 12 7	...	55 12 7	...
4. Transferred to first class Punjah, the wells being situated within the prescribed distance of Government channels, or tanks, and the difference in consequence appearing as Teerwajasty	8 15 2	20 12 0	20 12 0	12 4 4	8 7 8	20 12 0	...
Total...	7,554 2 3	17,400 15 7	12,686 3 8	9,010 6 2	8 7 8	9,018 13 10	3,667 5 10
							Net decrease. 81,816 5 9

COIMBATORE.

33.

Actual Cultivation.

10. The extent of land actually under cultivation is 516,146 acres, being an increase of 26,501 acres over last year, as shown below :—

	Acres.	Assessment.
Fusly 1273	4,89,645	6,75,942 0 4
Do. 1274	5,16,146	6,05,384 7 7
	Increase. 26,501	Decrease. 70,557 8 9

The decrease in the assessment is owing to the reduction of the assessment of garden land.

Waste charged and Remitted, with Reasons.

11. From enclosure C. in Statement No. 3, it will appear that the extent of waste land of all descriptions charged this year is 126,002 acres, bearing an assessment of Rupees 89,454-15-6. Of this, 53,042 acres, bearing an assessment of Rupees 38,804-3-1, is held as Ain or Pungu Hissa grass, on payment of one-fourth of the full assessment. The remainder, acres 72,960, was waste under circumstances not warranting a remission of assessment. Remission, amounting to Rupees 3,621-11-6, was granted according to the rules, owing to Nunjah land under the tanks alluded to in paragraph 4 of this report being left uncultivated from want of water.

Particulars of Remission.

12. The annexed Statement exhibits the particulars of all remissions, with the exception

of those granted on account of land being left waste :—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Fixed remission... ..	2,058 4 2	2,058 4 2	.....	.....
2. Remission for Shavi in Nunjah land	1,897 10 2	237 9 8	.....	1,660 0 11
3. Remission for two-crop land cultivated with one-crop only... ..	4,641 12 10	4,840 3 8	198 6 10	.....
4. Remission of three-fourth assessment or Ain grass	31,600 7 1	29,101 7 3	.....	2,498 15 10
5. Nunjah cultivated with Punjah and garden produce in consequence of want of water... ..	4,172 13 10	3,617 6 3	.....	555 7 7
Total...	44,371 0 1	39,854 14 7	Net decrease.	4,516 1 6

13. The fixed remission No. 1 is a reduction of one-fourth of the Survey assessment made on Nunjah land in the village of Comaralingam in Udumalpettah Taluk. The circumstances connected with this remission were fully explained by Mr. Sullivan in paragraph-17 of his Jum-mabundy Report last year, and the question whether this remission should be collected or expunged from the accounts was noticed, but not decided by the Board in paragraph 25 of their report. I inspected the land on which the remission is allowed this year, and I find that after deducting the remission it is not assessed at too low a rate in comparison with similar land in other parts of the Sub-division. Comaralingam is a village situated at a distance from markets, and without a good road leading to it, and as the remission in question has been allowed for the last thirty-four years, I think it should still be continued pending a general revision of the Coimbatore assessments.

14. Item No. 2 is remission granted on account of crops that withered under the tanks, alluded to in paragraph 4, in consequence of want of water. The other items are of usual occurrence, and do not call for special remarks.

SETTLEMENT REPORT OF

15. In preparing Statement No. 9, quit-rent on personal Inams, tax on trees, grazing tax, and water tax, all of which last year came under the head "Sundry Items" have been included under the head "Miscellaneous Items" according to the instructions conveyed in the Board's Miscellaneous Circular of the 31st August 1864. The increase of Rupees 198-0-1 in the Item "Personal Inam" is owing to the augmentation of quit-rent by the Inam Commissioner. A portion of the tax on trees on unassessed lands was inadvertently included last Fusly in the tax on trees in assessed lands. This has been rectified now, and hence the decrease in the former and increase in the latter item. The decrease of Rupees 2,834-0-7 in the grazing tax is due to the cultivation of Purava grass lands, and to their consequent transfer to another head. The increase in the water tax is due to the imposition of Terwajasti, in accordance with the Board's Order, dated 4th January 1865 on Inam lands which were not irrigated when they were allotted as Inam, but which have been subsequently brought under wet cultivation by water supplied from Government sources of irrigation. The decrease of fish rent arises from its being carried to the credit of Local Fund. The other items in statement No. 9 do not call for any explanation.

Extent of Land cultivated with Special Produce.

16. The annexed Statement shows the cultivation of sugar-cane in each of the Taluks compared with that of Fusly 1273 :—

Taluks.	Acres 1273.	Acres 1274.	Increase.	Decrease.
Darapuram	15	18	3	...
Caroor	142	86	...	56
Udamalpettah	162	165	3	...
	319	269	Net decrease...	50

17. There has been an increase in the cultivation of country cotton in Darapuram, but a decrease in the other two Taluks, as shown below :—

Taluks.	Acres. Fusly 1273.	Acres. Fusly 1274.	Increase.	Decrease.
Darapuram	43,706	45,814	2,108	...
Caroor... ..	11,155	9,297	...	1,858
Udamalpettah	24,479	20,478	...	4,001
	79,340	75,589	Net decrease...	3,751

18. Indigo is not cultivated in the Sub-division.

Abstract showing the General Result of Land Revenue Settlement.

19. The general result of the Land Revenue settlement for Fusly 1274 in comparison with that of the preceding year is given in the annexed Memorandum, from which it will appear that there is a net decrease of Rupees 72,358-14-10, which is considerably less than the amount of garden assessment given up.

	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
	Acres.	Settlement.	Acres.	Settlement.	Acres.	Settlement.	Acres.	Settlement.
Dry.....	5,54,931	Rs. A. P. 3,94,277 0 11	6,13,643	Rs. A. P. 4,60,316 11 2	58,652	Rs. A. P. 66,039 10 3	...	...
Wet.....	23,031	1,91,966 15 9	23,506	1,94,937 14 0	475	3,020 14 3	...	...
Garden.....	42,839	1,37,806 4 6	...	...	Net.	...	42,839	1,37,806 4 6
Miscellaneous...	6,25,851	7,24,950 5 2	6,42,149	5,55,304 9 2	16,293	...	...	65,745 12 0
Forest Revenue ...	...	45,753 0 2	...	42,166 1 9	...	...	...	3,586 13 2
Total.....	...	7,69,829 9 0	...	6,97,479 10 2	...	...	...	...
Polipat Peshkash.	...	8 331 12 3	...	8,531 12 3	...	...	...	...
	...	7,78,661 5 3	...	7,06,392 6 5	Net decrease....	...	...	72,358 14 10

SETTLEMENT REPORT

OF

SALEM.

1. I have the honor to submit the usual Settlement Report for Fusly 1274, (1864-65,) with the prescribed accounts.

Settlement of Taluks.—Statement No. I.

2. The Settlement of the District was commenced on the 6th December 1864, and was brought to a close on the 5th May 1865.

3. Statement No. 1 shows the Officers by whom, and the places at which, the Settlement was made, and the time occupied in the settlement of each Taluk. The several Taluks were settled within their own respective limits.

4. With reference to the Board's Standing Order of the 3rd October 1853, I intended to settle, during the Fusly under report, two of the Taluks in the Sub-Collector's Division, and accordingly settled one (Kistnagiri) before I proceeded on privilege leave for three months. My locum tenens, Mr. Pochin, was not however able to settle the other Taluk in the Sub-Division, as he was obliged to settle one of the Taluks (Trichengode) belonging to the Namcul Division owing to delay that occurred in the appointment of a Deputy Collector to that Division. Mr. Pochin also settled the Ahtur Taluk.

5. Mr. Thomas, the Sub-Collector, settled the Salem Taluk, besides Darampoory and Usur Taluks in his own Division. My Head Assistant Mr. Hathaway, conducted the Settlement of the two Taluks forming his Division, and the Deputy Collector Mr. Leggatt settled the Namcul Taluk and some villages in the Trichengode Taluk which were left unsettled by Mr. Pochin. On my return from leave, I settled the Shervey Hills.

Number and tenure of villages.

6. No changes have taken place either in the tenure or in the number of villages which continue to be 2,708.

Puttahs.

7. The total number of Ryotwary Puttahs was 2,32,518. Of these, 1,10,716 were old Puttahs which remained unaltered, and 14,508 were also old Puttahs in which changes were noted down. The number of new Puttahs issued during the year was very considerable, viz., 1,07,294. This, owing partly to separate Puttahs having, under the Board's Circular of the 31st August 1864, No. 5,631, been issued for Miscellaneous items, and partly to a mistake made by some of the Tahsildars who prepared separate Puttahs for Road Fund, an item which should properly have been entered at the foot of the Land Revenue Puttahs.

Miscellaneous No. XCIV.

SETTLEMENT REPORT OF

Season. 8. The season was very unfavorable for cultivation especially for Punjab. Though the fall of rain was almost the same as last year, it was neither general nor timely, and remissions were therefore called for to a considerable extent both for Shavi and waste. Some Taluks have, however, been more fortunate than others. Trichengode Taluk was the worst in regard to wet crops, which suffered to such an extent that almost one-half of the remissions granted for Shavi in the whole District, (viz., 10,637 Rupees) appertained to this Taluk alone. The crops could scarcely be said to have yielded half the average out-turn.

9. The rain-fall is shown in the annexed Abstract:—

Months.	Inches.	Tenths.
1864 April	2	...
" May	7	9
" June	3	9
" July	3	3
" August	10	4
" September	5	6
Total...	33	1
1865 October	13	4
" November	10	...
" December	1	...
" January	...	1
" February	...	2
" March	...	...
Total...	24	7
Grand Total...	57	8

Sanitary state.

10. The sanitary condition of the District was in general good. Some parts of the District were visited by cholera, fever, and small-pox; but fortunately they did not prove very fatal. Namkul is the only Taluk where these diseases prevailed to a considerable extent. Cattle also suffered much from various kinds of diseases in that Taluk. In other parts of the District, cattle were not altogether free from disease, but the loss was not great.

Prices.

11. Prices of all grains have risen considerably as will be seen from the annexed Table. The unfavorable character of the season, and the consequent diminution in the out-turn of crops, coupled with demand from other Districts, account for the rise in the prices.

Species.	Fusly 1272.	Fusly 1273.	Fusly 1274.
Paddy, first sort...	163	165	193
Do. second do. ...	147	153	180
Cholum, or Jonnaloo ...	180	154	197
Cumboo	155	138	174
Horse-gram	170	149	202
Raggy	167	142	168
Varagoo	162	90	105

12. Wages of labour, have as a matter of course, risen with prices of grain, though not in the same proportion.

Ryots' Holdings. 13. The quantity of occupied land at the beginning of the Fusly was acres 10,91,968, assessed at Rupees 17,83,819. The lands given up during the Fusly were acres 39,684, assessed at Rupees 54,665 against acres 23,354, assessed at Rupees 30,814 given up last year. The remaining land was acres 10,52,284, assessed at Rupees 17,29,154. The lands taken up afresh during the year were acres 40,673, assessed at Rupees 52,182. The fresh land taken up in the previous year was acres 79,612, assessed at Rupees 99,932. The total holdings of the Ryots during the Fusly amounts to acres 10,92,957, assessed at Rupees 17,81,336, of which acres 6,432, assessed at Rupees 33,350 constitute the item "waste remitted."

Actual Cultivation.

14. The extent of actual cultivation was acres 10,63,682, assessed at Rupees 17,19,085. If to this be added the item "waste charged," viz., acres 22,843, assessed at Rupees 28,900, the total will be acres 10,86,525, assessed at Rupees 17,47,985, showing an increase of acres 565, and a decrease in the assessment of Rupees 7,130. This decrease is chiefly owing to certain lands which were hitherto classed as garden in the Baramahl Taluks having been, during the year under report, transferred to the Punjab head. The Board and Government in their Orders marginally noted sanctioned the recommendation made by Mr. Brett for the transfer of all well garden lands in the Baramahl to Punjab with an appropriate Punjab assessment. This arrangement was not, however, through a mistake, carried out before this.

Waste charged, and waste remitted.

15. The extent of land left waste was acres 29,275, assessed at Rupees 62,251. Of this, acres 22,843, assessed at Rupees 28,900, were charged to the Ryots; and acres 6,432, assessed at Rupees 33,351, were remitted. Of this remission, which is, Rupees 4,643 above that granted for waste during the preceding Fusly. Rupees 33,317 appertain to Nunjah lands left waste for want of water.

Remissions.

16. The remissions for the year amount to Rupees 1,54,802, showing a net increase of Rupees 1,092. The adverse nature of the season, as already stated, called for larger remissions for Shavi. The particulars are shown in the following Abstract:—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
<i>Occasional Remissions.</i>				
Shavi	7,893	10,637	2,744	...
Bogamustun	695	654	...	41
Remission of tax on trees in the Ryot's Putcut.	2	...	...	2
Remissions given on fixed Cowle land on account of waste	...	12	12	...
Total...	8,590	11,303	2,713	...
<i>Fixed Remissions.</i>				
Cowle remissions, &c.	17,159	17,285	126	...
Sibbundy, &c.	1,27,961	1,26,214	...	1,747
Total...	1,53,710	1,54,802	1,092	...

SETTLEMENT REPORT OF

Cultivation of Special products.

17. It will be seen from the annexed Abstract that there is a slight increase in the cultivation of sugar-cane and a decrease in the cultivation of cotton and indigo. The demand for cotton and indigo has of late fallen off, and that accounts for the decrease.

Items.	Fusly 1273.		Fusly 1274.	
	Extent.	Assessment.	Extent.	Assessment.
Sugar-cane	1,429	10,640	1,526	11,290
Cotton	25,469	41,359	20,941	33,749
Indigo	1,961	5,778	1,211	3,543

General result of land Revenue.

18. The following Table shows the particulars under this head :—

Items.	Beriz of Fusly 1273.	Beriz of Fusly 1274.	Increase.	Decrease.
Punjab	12,58,345	12,62,951	4,606	...
Nunjah	4,17,287	4,09,631	...	7,656
Garden	56,140	52,740	...	3,400
Punjab converted into Nunjah and Garden...	52,867	50,950	...	1,917
Garden converted into Nunjah	6,774	6,663	...	111
Total...	17,91,413	17,82,935	...	8,478
Deduct as per No. 4... ..	1,53,710	1,54,801	1,091	...
Balance	16,37,703	16,28,134	...	9,569
Shrotriem Jodigi	14,203	15,291	1,088	...
Permanently settled	4,47,764	4,47,763	...	1
Total Land Revenue ..	20,99,670	20,91,188	...	8,482

19. The foregoing Abstract exhibits a decrease compared with the past year of Rupees 8,482. This must be ascribed to the bad character of the season, and to the reason assigned in paragraph 14 of this Report in regard to garden lands in the Baramahl.

Revision of the Assessment.

20. The revenue of the last ten years, commencing with Fusly 1264, the year preceding the one in which a reduction in the assessment was effected, is given in the following Statement:

Fuslies.	Dry.	Wet.	Garden.	Total.
1266	10,70,810	4,06,400	42,489	15,19,699
1267	10,81,328	4,08,078	63,585	15,82,991
1268	11,34,964	4,42,001	65,732	16,42,697
1269	11,45,308	4,04,032	58,818	16,08,158
1270	11,67,366	4,17,337	59,687	16,44,319
1271	11,76,746	4,07,391	60,010	16,44,147
1272	12,13,915	4,32,439	60,194	17,06,548
1273	12,77,925	4,16,763	60,427	17,55,115
1274	12,81,886	4,09,104	56,995	17,47,985

Sundry Sources of Revenue.

21. The Sundry Sources of revenue for the year amounted to Rupees 2,92,981, showing an increase of Rupees 9,204, which is wholly in the Stamp Revenue. The operation of the Act for the Registration of Assurances has partly contributed to the increase in the stamp revenue.

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Abkarry	1,91,000	1,91,000	...	...
Stamps	92,777	1,01,981	9,204	...
Total...	2,83,777	2,92,981	9,204	...

Land Revenue and Sundry Sources.

22. The following Abstract shows the revenue for the year under report from Land and Sundry Sources inclusive.

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Land Revenue	20,99,670	20,91,188	...	8,482
Sundry Sources of Revenue	2,83,777	2,92,981	9,204	...
Total...	23,83,447	23,84,169	722	...

Miscellaneous Revenue.

23. From Statement No. 9 it will be seen that the Miscellaneous revenue for the year under report amounted to Rupees 1,14,416, showing a decrease compared with the past year of Rupees 10,814.

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Land Revenue, Miscellaneous	1,01,093	87,794	...	13,299
Forest do.	20,126	23,595	3,469	...
Abkarry do.	...	187	187	...
Stamps do.	4,011	2,841	...	1,170
Total...	1,25,230	1,14,417	...	10,813

24. The increase, viz., Rupees 6,548, in the Inam Jodi is owing to an increased amount of quit-rent imposed by the Commission.

25. The increase, viz., Rupees 2,741, in the revenue from hill villages is owing to an increase found in the area of several coffee estates on the Shervaroy Hills. The lands were re-examined, and the boundary disputes settled by Mr. Beaumont, the Deputy Superintendent, Revenue Survey and myself, and the proprietors of the estates have received Puttahs according to the new areas.

26. The revenue derived from palmyra trees having been transferred to "Local Funds," as explained in my letter to the Board of the 20th June last, No. 86; there appears nothing under the head "Rent on palmyra trees" for the Fusly under report. This revenue for Fusly 1273 amounted to Rupees 19,904.

Average Assessment per acre.

27. Enclosure B. to Statement No. 10 shows the extent of cultivation and the average assessment per acre. As the permanent remissions no more appear in the accounts Column 4 of this Statement is left blank. The average assessment per acre on the extent cultivated is Rupees 14-3 on dry, 6-11-0 on wet, and 4-1-3 on garden.

Demand, Collection, and Balance of all sources of Current revenue.

28. The following Abstract shows the Demand, Collection, and Balance under all sources of Current Revenue, first, up to the end of the Fusly, and secondly, up to the end of July :—

Items.	Total Demand.	Balance at the end of the Fusly.	Balance at the end of July Fasly 1275.	Per centage of Columns 2 and 3.	Per centage of Columns 2 and 4.
<i>Land Revenue.</i>					
Permanently settled	4,47,768	15,993	2,492	4	1
Shrotriem Jodi	15,291	5,741	4,594	37	30
Ryotwary	16,28,134	25,942	12,150	2	1
Miscellaneous	87,794	14,348	7,628	16	9
Total	21,78,982	62,025	26,864	3	1
Forest... ..	23,595	...	...	...	...
Abkarry Rent	1,91,000	26,371	8,803	14	5
Miscellaneous	187	...	...	...	...
Total... ..	1,91,187	26,371	8,803	...	...
Stamps... ..	1,01,981	...	...	...	...
Miscellaneous	2,841	...	...	...	...
Total... ..	1,04,822	...	...	...	...
Grand Total...	24,93,586	88,396	35,667	...	...

29. From the foregoing Statement it will be seen that the balance of Land Revenue under all sources was, at the end of the Fusly, three per cent., and at the end of July one per cent. of the total demand.

30. The balance at the close of the year against Mutas was Rupees 15,993. This, at the end of July, was reduced to Rupees 2,492. A part of this amount appertains to lands taken up in Mutas for Railway and other public purposes. The further information called for by the Board, on my application for permanently deducting this amount from the Peishcush, will be submitted very shortly.

31. The balance under the Shrotriem Jodigi was at the end of July Rupees 4,594. The Agraharums against which this balance is due have been placed under attachment, and under the old Hukumnamah rule, which the Board wish me to follow, one full year has to elapse before the attached Agraharums could be brought to sale. In the meanwhile, though the establishment entertained for the management of the Agraharums is supposed to collect rents, there is really nothing to collect; for, generally the shareholders receive almost all their rents before the Agraharum falls in arrears, and withhold the Government dues till the very last moment, owing to some feud or other among themselves, and after that it is generally paid off by some one of the wealthy shareholders who does not wish to see the estate sequestered by Government.

32. The balance under the head Ryotwary was, at the end of the Fasli, Rupees 25,942, and at the end of July, Rupees 12,150, most of this balance is due on lands for the distraint and sale, of which measures have been adopted. The outstanding Miscellaneous Land Revenue has also to be recovered by the employment of coercive measures.

33. The balance due against the Abkarry Renter will be collected during the month.

Demand, Collection, and Balance of Arrears.

34. The subjoined Statement shows the Demand, Collection, and Balance of arrears.

Items.	Balance at the beginning of the Fusly.	Collections.				Balance.	Particulars.	
		Remission.	Actual collections within the Fusly.	Collections up to July Fasly 1275.	Total.		Recoverable.	Irrecoverable.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
<i>Land Revenue.</i>								
Permanently Settled	23,393	133	18,015	...	18,148	5,245	...	...
Shrotriem Jodigi	3,762	...	3,629	...	3,629	133	...	...
Ryotwar	34,659	1,695	22,682	420	24,797	9,862	...	...
Miscellaneous	13,514	44	10,969	259	11,272	2,242	...	...
Total	75,328	1,872	55,295	679	57,846	17,482	...	...
Abkarry rented	15,030	...	15,030	...	15,030	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...
Total... ..	15,030	...	15,030	...	15,030	...	...	...
Grand Total	90,358	1,872	70,325	679	72,876	17,482	...	...

35. The balance under the head "Permanently settled," viz., Rupees 5,245, appertains to lands taken up for Railway and other public purposes. As soon as the sanction already applied for is received the amount will be adjusted.

36. The balance outstanding against Ryotwary amounted, at the end of July, to Rupees 9,995. Of this sum, Rupees 5,071 are recoverable, and Rupees 4,797 irrecoverable. Almost all the recoverable balance appertains to lands which have been attached. I hope within two or three months to have all these arrears settled.

Irrecoverable Balance.

37. I request that sanction may be granted for writing off the accounts the irrecoverable balance, viz., Rupees 4,852-12-0, as shown Fasliwar in the annexed Table.

Items.	Fasly 1269.	Fasly 1270.	Fasly 1271.	Fasly 1272.	Fasly 1273.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Permanently settled...	...	...	...	...	48 13 4	48 13 4
Land Revenue	...	685 2 1	837 2 2	1,180 0 5	1,927 5 5	4,629 10 1
Miscellaneous	44 2 0	123 0 5	...	3 0 7	10 1 7	180 4 7
Total	44 2 0	808 2 6	837 2 2	1,183 1 0	1,986 4 4	4,858 12 0

38. The sum, viz., Rupees 48-13-4, entered under the head "Permanently settled" is the amount referred to in the Board's Official Memorandum, dated 4th February last, No. 85.

39. The amount entered under the head "Land Revenue" refers chiefly to lands which were distrained and sold; but the proceeds of which were not sufficient to cover the full amount due. It also includes the Sookavassi remissions on the lands belonging to Brahmins under the Cavary channels. The collection of this amount, which was included in the demand, was suspended pending the Orders of the Board on the complaint made by the Brahmins. The Board

having since ordered the continuance of these remissions, the uncollected amount is included in the irrecoverable balance.

40. The amount under the head "Miscellaneous Revenue" refers to the Shervaroy Hills. Puttals were made, through a mistake, for certain lands before Cowles expired and the same included in the demand. They are, therefore, now shown as irrecoverable.

41. All the arrears now recommended for remission were very carefully scrutinized in my office, and their collection has been ascertained to be hopeless beyond doubt.

42. With reference to paragraph 17 of the Board's Proceedings, under date the 5th June last, No. 3,239, I beg to state that the arrears up to Fasli 1270 in this District was, at the end of July last, Rupees 372-13-4. This extends over two Faslis, viz., 1269 and 1270. The amount for Fasli 1269 is only Rupees 44-2-0, and the whole of this being irrecoverable is included under that head. The amount for Fasli 1270 is Rupees 823-11-4. Of this, only Rupees 26-8-10 is recoverable. The recovery of this is delayed in consequence of a boundary dispute which will very shortly be settled. The remaining, viz., Rupees 802-2-6, is irrecoverable. Rupees 650 of this amount is the Sookavassi remission, and Rupees 34-15-8 appertains to lands which were sold, but the sale proceeds of which did not cover the full demand.

43. 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 12th January 1865, No. 1,005.

Items.	Amount recommended for remission last Fusly.	Amount since collected.	Amount written off the accounts.
1	2	3	4
Land Revenue	1,827 8 10	.....	1,827 8 10
Miscellaneous	44 1 11	.....	44 1 11
Total...	1,871 10 9	.....	1,871 10 9

Coercive Process.

44. In 744 cases, or 199 cases above the number for the past year, coercive measures were employed for the recovery of revenue arrears. The amount collected by that process was Rupees 904. The actual sum in arrears was Rupees 7,742.

45. In most of the cases the lands sold were bought in by Government at a nominal price, for no land of any real value is ever allowed to go to auction.

Charges.

46. The charges incurred during the year were Rupees 2,10,171, or Rupees 3,485 above the charges for last year. The increase is chiefly in three items:—I., Salary of Collectors, &c.; this is owing to the deputation allowance drawn by the Officers acting for the Collector and for the Head Assistant Collector during the year; II., Huzur and District establishment, this is owing to the augmentation of the pay of the Collectors and Sub-Collector's Serishtadars; III., Law charges, this is owing to the amount of loss paid to the Mutiahdar of Tadavully in pursuance of the Civil Court's Decree in Original Suit No. 11 of 1861.

Income Tax.

47. The enclosed Statement shows the Demand, Collection, and Balance of Income tax for Fasli 1274. The demand for the year amounted to Rupees 27,162-10-3, including stoppages from the pay of public servants and the collection to Rupees 21,910-3-10. Remissions to the amount of Rupees 1,447-7-4 have lately been sanctioned by Government.

Village and Taluk accounts.

48. The Village and Taluk Accounts of the different Taluks were examined by the Officers who conducted the Settlement. The accounts have been found to be kept correctly and in due form with a very few exceptions. It has been a rule in this District to assemble all the Curnums at the examination of the accounts, and to point out to them any discrepancies which may be found in them. Fines were inflicted on those whose accounts were in arrears, or were not correctly prepared. This system has been found to be useful, and has tended to the more correct and punctual preparation of the accounts.

General Account Department.

49. This branch of my office has been working steadily and satisfactorily. The accounts are kept in correct form, and the periodical Returns are rendered with due despatch. Work in this Department has of late been increasing, and I intend immediately applying for additional aid for the preparation of accounts connected with the Military Pension Department and the Local Funds.

Lands possessed by Public servants.

50. The annexed Abstract shows the lands acquired during the year by public servants employed both in the Huzoor and in the Taluks:—

	Extent	Assessment.
	Acres. G. A.	Rs. A. P.
Lands acquired by servants employed in the Huzur	31 9 1	55 11 11
Do. by do. in the Taluks	201 29 12	303 8 0
Total... ..	232 38 13	359 3 11

Sub-Collector's Report.

51. The enclosed Report from the Sub-Collector on the Settlement of his Division, which does not call for any remark from me, is submitted.

Remarks on the conduct of Subordinate Officers.

52. The conduct of all of my subordinates has, on the whole, been very satisfactory. Sub-Collector, Mr. Thomas, and Head Assistant, Mr. Hathaway, have conducted the duties in their respective divisions well and carefully. My Assistant, Mr. Hughesdon, is rapidly improving himself in the knowledge of Tamil and general business. Deputy Collectors Mr. Leggatt and T. Cornelius Pillay have discharged their duties satisfactorily. The Tahsildars of my division have generally given me satisfaction, as well as all my other subordinates, and I have received as usual the greatest assistance from my Serishtadar David Paul Pillay.

SALEM,
30th August 1865.

(Signed) D. ARBUTHNOTT,
Collector.

SUB-COLLECTORATE.

1. I have the honor to submit my Report for Fusly 1274 on the Land Revenue Settlement of the Taluks comprised in the Sub-division.

Villages at which the Settlement was made.

2. The stations at which the Settlement of each Taluk was made are shown below:—

Names of Taluks.	Station where the Settlement was made.	Period occupied in each Taluk.
By the Collector.	Kistnagiri... ..	Ten days.
	Mathur... ..	
By the Sub-Collector.	Dharampury... ..	Twenty-one days.
	Palcode... ..	
By the Sub-Collector.	Kartharahalh... ..	Thirty-three days.
	Dharampuri... ..	
	Pennagaram... ..	
	Oossoor... ..	
	Kelamangalam... ..	
	Denkenikotai... ..	
	Thali... ..	
	Mathagondalh... ..	
	Chennasantheram... ..	
	Agraharum... ..	

Variations in the number and tenure of villages, and remarks on Puttahs.

3. The number and tenure of villages remain the same as last year. The total number of Puttahs exceeds the total of last year by 3,437. This excess chiefly consists of separate Puttahs issued this year for Miscellaneous items under the Orders of the Board, communicated in their Proceedings, dated 31st August 1864, No. 5,631. The number of Land Revenue Puttahs alone; exclusive of those issued for Miscellaneous items, was 60,973, of which 45,075, or seventy-four per cent. remained unrenewed, so that the number of renewed Puttahs was 15,898.

Season.

4. The season was favorable to the dry crops, but not to the wet; the rain falling too late and at too great intervals for the latter. The account of the average fall is separately given.

Sanitary state.

5. The sanitary state of the Sub-division was good during the year under report. Cholera, fever and small-pox made their appearance as usual in some parts of the District, but were followed by no great mortality. Cleanliness is gaining ground in Cusbah towns. The town of Oossoor was particularly healthy, a result to be attributed to the operations of the Sanitary Association.

6. Cattle suffered from diseases of various kinds, and their loss, I regret to say, was great.

Vaccination.

7. The Vaccine operations were unsatisfactory; but having been since placed on a fresh basis, no special remark is called for.

Prices of grain.

8. Prices of grain continue to rise. They are ten per cent. higher than last year. The

general cause is too patent to require pointing out at my hands, it being merely an indication of the increased development of the country. Locally, I may add that the extension of the rail to Bangalore has served to increase the drain on all the articles of food, meat as well as grain.

Ryots' holdings.

9. The annexed Memorandum will show that in the year under report there has been an increase of holdings to the extent of Acres 3,069, assessed at Rupees 2,240. This is the natural result of high prices.

Description.	Acres.	Assessment.
Ryots' holdings for Fusly 1273	3,79,442	4,82,935
Deduct land given up in Fusly 1274... ..	5,993	6,428
Remainder... ..	3,73,449	4,76,507
Add land taken up in Fusly 1274... ..	9,062	8,668
Total holdings of Fusly 1274... ..	3,82,511	4,85,175

Actual cultivation.

10. The assessment of the land actually cultivated, including waste charged, is Rupees 4,64,227. To this being added Tirvajasti, or water tax, Rupees 7,538, the total amount is raised to Rupees 4,71,765, which, however, falls short of the assessment of the preceding year by Rupees 3,067. This decrease is in some part nominal, being attributable to the reduction of assessment (Rupees 916) on the Totacal, or well garden lands carried out during the past year; and partly to the adverse character of the season, whereby there was more wet waste and less cultivation taxable with water tax (Tirvajasti).

Waste remitted, and waste charged.

Fusly.	Waste charged. Rs.	Waste remitted. Rs.
1273	8,597	17,460
1274	11,275	20,948
Increase...	2,678	3,488

Particulars of remissions.

11. This is shown in the margin. The cause has already been stated, viz., the season. The remissions, though heavy, were strictly confined to those imperatively required and authorized by the Board.

12. The remissions on withered wet crops (Shavi) amounted to Rupees 431 less than last year, which it should be remembered was 770 more than the former year. They were given in accordance with authorized principles.

13. Dry fallows were as usual not countenanced, though there was one necessary exception to the small amount of Rupees (6) six.

Special Products.

14. From the Comparative Statement given below it will be seen that there has been a slight increase in the cultivation of these special products:—

Items.	LAST FUSLY.		CURRENT FUSLY.		INCREASE.		DECREASE.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
Sugar-cane ...	590	3,081	586	3,222	.....	241	4	.....
Cotton... ..	10	13	25	50	15	37	.....	.....
Indigo... ..	.....	.....	.....	.....	.....	.....	.....	.....
Total...	600	3,094	611	3,272	15	278	4	.....

15. There is an increase of assessment, and a small decrease of area in the Sugar-cane cultivation. This is explained by the fact that land of better quality, bearing a higher rate of assessment, was exchanged for less fertile and lower taxed land.

16. With regard to Cotton, I have submitted a separate Report, dated 24th July 1865, No. 216. Here I will only remark that this account shows only the lands in which Cotton has been cultivated alone; whereas the general practice is to cultivate it together with grain crops, in all which cases, I learn, the grain crop is entered in the accounts, and the Cotton does not appear.

Land and Sundry Sources of Revenue.

17. The following Abstract shows the land and sundry sources of revenue as compared with the previous (Fusly) Revenue year.

Items.	Last Fusly 1273.	Current Fusly 1274.	Increase.	Decrease.
Permanently settled..	78,355 14 9	78,355 14 9	.....	.....
Not permanently settled.				
Jodi of Shrotriem and Inam villages ...	341 14 2	736 0 4	394 2 2	.....
Rents for more than one year.....	.....	.....	.....	.....
Rents for one year ...	.....	.....	.....	.....
Ryotwar	4,22,853 4 11	4,20,378 13 7	.....	2,474 7 4
Amany, or Division of produce.....	.....	.....	.....	.....
Miscellaneous	18,418 5 7	25,045 14 8	6,627 9 1	.....
Total Land Revenue...	5,19,969 7 5	5,24,516 11 4	4,547 3 11	.....
Forest.....	12,311 1 5	10,951 3 6	.....	1,359 13 11
Abkarry.....	75,000 0 0	75,000 0 0	.....	.....
Miscellaneous .....	.....	.....	.....	.....
Total...	75,000 0 0	75,000 0 0	.....	.....
Income tax.....	5,308 3 3	5,081 1 11	.....	227 1 4
Miscellaneous.....	.....	.....	.....	.....
Total...	5,308 3 3	5,081 1 11	.....	227 1 4
Stamp.....	26,560 11 0	25,103 6 6	.....	1,457 4 6
Miscellaneous	968 0 6	447 14 6	.....	520 2 0
Total...	27,528 11 6	25,551 5 0	.....	1,977 6 6
Grand Total...	6,40,117 7 7	6,41,100 5 9	982 14 2	.....

18. The demand it will be seen is Rupees 982 in excess of the previous year. The causes of the increase and decrease are explained below under the different heads.

Shrotriem Jodi.

19. The increase, Rupees 394, is owing to the imposition of new quit-rent by the Inam Commission.

Land Revenue Miscellaneous.

20. The increase under this head is to be found chiefly in the items noted below:—

Items.	Last Fusly.	Current Fusly.	Increase.
Sundry Inams...	6,093 0 0	7,916 0 0	1,817 0 0
Old arrears on enfranchised Inams ...	374 10 8	3,898 2 1	3,523 7 5
Road Fund	1,691 13 8	2,171 15 7	480 1 11
Renting of the produce of Avenue trees ...	.....	700 0 0	700 0 0
Sale proceeds of decayed and fallen avenue trees and their clippings ...	244 12 3	659 9 4	414 13 1

21. The increase in the first two items is due to the enfranchisement of more Inams by the Inam Commission, and to the collection of unpaid Jodi or quit-rent which stood over till the delivery of the Inam Title Deeds.

22. The increase in the third item is attributable to the augmentation of the road cess from 3 to 4 pies per Rupee.

23. The fourth item is, as far as this Division is concerned, a new source of revenue realized by the renting of the usufruct of avenue trees, referred to in the correspondence noted in the margin. The amount here inserted exhibits the profit realized only in one Taluk, Dharampury; the renting in the other two Taluks having been suspended during the agitation of the question; the monkeys, travellers, and others made away with the produce. If the usufruct of the avenues in these two Taluks are rented next year, I estimate the out-turn will be from double to treble the amount above shown.

24. The last item explains itself. The grounds for it were submitted in the correspondence above quoted.

25. A separate Memorandum showing the Demand, Collection, and Balance of Miscellaneous items is forwarded as usual.

Forest.

26. There is a decrease of Rupees 1,359, which was predicted in my last Report.

Stamps.

27. There is a decrease in this item also to the extent of Rupees 1,977. The reason for this seems to me to be the restriction imposed on the jurisdiction of the local Judicial Officers to entertain suits above a certain limit, which restriction, though subsequently removed, had the effect, for the time, of discouraging litigation. See Notification of Government in the "Fort Saint George Gazette," dated 4th July 1865.

Demand, Collection, and Balance of all sources of Current Revenue.

28. The particulars under this head are shown in Statement No. 11. Of the total demand Rupees 6,41,100, the collection to the end of July amounted to Rupees 6,33,081, leaving a balance of Rupees 8,018. This sum is less than the balance of last year by Rupees 1,095, and of this amount the main part has, I believe, been since collected.

Demand, Collection, and Balance of all sources of Arrears.

29. The particulars are given in Statement No. 13. At the close of the Fusly (1273) the outstanding arrears amounted to Rupees 27,490. Of this, the collections and the remissions within the Fusly amounted to Rupees 25,229, and the subsequent collections to the end of July to Rupees 200, making a total of Rupees 25,428. This being deducted from the total amount of old arrears, there is a balance left of Rupees 2,061, of which the doubtful and the recoverable

amount to Rupees 1,486; so that the sum requiring sanction as irrecoverable is Rupees 575. This sum consists for the most part of the irrecoverable arrears of Income Tax amounting to

Letter to Collector, dated 3rd November 1863, No. 5.
 Letter to do. do. 27th November 1863, No. 9.
 Letter to do. do. 6th March 1865, No. 6.
 Letter to do. do. 24th July 1865, No. 9.

Rupees 343, the remission of which has been recommended in my letters noted in the margin, and the remainder is chiefly to be traced to lands sold in satisfaction of arrears not realizing the amounts due thereon.

Coercive Process.

30. Coercive measures were resorted to in but few cases. Though the amount for the recovery of which processes were issued exceeded Rupees 3,180, property to a much smaller amount was attached, and still less sold; so that the value of property really sold was only Rupees 311.

31. A Memorandum showing the sums realized on account of interest under each head of revenue is forwarded, as directed in the Board's Proceedings, dated 30th June 1864, No. 4,031.

Village and Taluk Accounts.

32. They were examined in the same way as in last year, and were found to be correctly kept in the two Taluks of which I conducted the Settlement, viz., Oosoor and Dharam-pury. The same remark applies to the village Accounts.

Lands acquired by Public Servants.

33. A list of lands acquired by public servants accompanies.

Conduct of Subordinates.

Coombamangalam Thanicaahella Mudaliar, Sub-division Serishtadar.
 Palikarni Thirumalay Esajagopala Chari, Tahsildar of Dharampury.
 Devandahalli Seshagiri Row, Tahsildar of Kistnagiri.
 Sarjapuram Nagendra Row, Serishtadar of Oosoor Taluk.
 William Edward Ganapathy Pillay, Sub-Magistrate of Pennagaram.
 Kaskala Kistna Row, Sub-Magistrate of De.kenkota.
 Doustabad Venkataramia, Serishtadar of Dharampury Taluk.

34. With regard to the officials noted in the margin, I am glad to be able to repeat what I said last year. The Oosoor Tahsildar Ananthia Kooppusawmy Naidu is, I hope I may say, improving.

(Signed) H. S. THOMAS,
 Sub-Collector.

OOSOOR,

26th August 1865.

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SETTLEMENT REPORT

OF

SOUTH CANARA.

1. I have the honor to submit the Annual Report on the Revenue Settlement of this District for Fusly 1274, (A. D. 1864-65,) accompanied by the usual Statements.*

* Nos. 1 to 17.

I. PLACES AT WHICH THE SETTLEMENT WAS MADE.

2. The Settlement of the District was commenced on the 6th of January 1865, and was completed on the 12th April, the day I assumed charge of the District. The Taluks of Udipi and Uppinangadi were settled by the late Collector, Mr. Morris, between the 13th of February and 20th March: those of Cassergode and Kundapur by the Deputy Collector, Mr. Ball, between the 6th of January and 12th of April. The Settlement of the Mangalore Taluk was made by the Head Assistant Collector, Mr. Webster, between the 30th of March and 6th of April. The several places at which the Settlement was respectively made are given in Statement No. 1.

II. PUTTAHS.

3. The total number of Puttahi for the year was 37,114. Of these, 1,576 Puttahi were issued partly for Hosagame land newly taken up for cultivation, and partly in substitution or renewal of those that had been lost or mislaid by the Ryots. The number of Puttahi in which alterations were required in consequence of changes made in the Jummahbundy, or in consequence of permanent remissions ordered to be excluded from the accounts in Board's Miscellaneous Circular, No. LXXIV of 1864, having to be struck off in each Puttahi (which could not be done last year owing to the late date at which the said Circular was received) was 1266; while the number of Puttahi in which no alteration at all was necessary was 34,272.

SETTLEMENT REPORT OF

III. SEASON.

4. The rain-fall during the Fusly is shown in the following Statement, and exhibits a decrease of Inches 37.97 below the quantity which fell in the preceding year.

Months.	1863-64.	1864-65.
	Inches.	Inches.
1. April	11.17	0.53
2. May	4.60	4.0
3. June	42.90	41.70
4. July	62.10	46.10
5. August	29.35	15.23
6. September	9.50	14.42
Total...	159.62	121.98
Average...	26.60	20.33
7. October	4.83	5.20
8. November	0.90	0.67
9. December	0.75	0.10
10. January	...	...
11. February	...	0.18
12. March	...	...
Total...	6.48	6.15
Average...	2.16	1.54
Grand Total...	166.10	128.13
Decrease ..	...	37.97

The monsoon was favorable at the time of the cultivation of the first Rice crop; but subsequently, and as the crops grew up, the rain was insufficient and partial, and later on in the season the supply was altogether inadequate. Hence the crops did not altogether thrive, and the out-turn was on the whole considerably below the average; on the Byle and Majal lands, the crops may, however, be said to have yielded fairly, but those on the Bettu, or dry lands, suffered from the very beginning from want of rain, and the loss on these may be said to be greater by half than what was experienced in last year.

5. The second and third Rice crops likewise suffered from the insufficiency of rain, and the yield from these was small. The garden crops, such as cocoanut, areca, pepper, &c., likewise suffered partially from the unfavorable season, and the produce of these was consequently somewhat deficient.

IV. SANITARY CONDITION.

6. The public health was by no means good. Cholera and Small-pox were unusually prevalent, and the former disease was, during the months of October and November, very severe in the Taluks of Mangalore and Cassergode.

Deaths.

Fusly.	Cholera.	Small-pox.	Fever.
1273	1,006	882	50
1274	1,733	1,038	265
	727	156	215

SOUTH CANARA.

Deaths from Cholera, Small pox, and Fever.	
Mangalore	1,334
Cassergode	946
Uppinangadi	245
Udipi	436
Kundaper... ..	75
	3,036

The number of deaths from Cholera, Small-pox, and Fever, as compared with those in the preceding Fusly, shown in the margin, and of the entire number of deaths, upwards of two-thirds occurred in the Taluks above named. Previous to the setting in of the monsoon, Fever was, as usual, prevalent in the localities near the Ghauts.

Deaths.	
Fasli 1273	2,311
" 1274	2,934
Increase... ..	623

7. Amongst cattle there was also much sickness, and the marginal Statement shows an increase of 623 deaths over those which occurred in the preceding year, and which was considered a very unhealthy one for cattle. In the Uppinangadi and Mangalore Taluks the cattle suffered chiefly from the prevalence of murrain, and which disease is said to have been introduced from above the Ghauts. Besides the mortality from murrain, there was also some loss from want of sufficient pasture, caused by the insufficient fall of rain during the year amongst other causes; there can be no doubt that the mortality amongst cattle during the past two seasons has had a considerable effect in raising the prices, and in this way the Ryots have suffered considerable losses.

8. With reference to the instructions, contained in the Board's Miscellaneous Circular, No. LXVI of 1865, I abstain from offering any observations on the operations of the Vaccine Department. As already observed however, Small-pox has been unusually prevalent, and it is earnestly to be hoped that the re-modelling of the Department, which has lately taken place, may conduce much to the spread of Vaccination. I am glad to be able to state that the people seem really, to be becoming alive to the value of the operation, and since the former vaccinators were abolished I have had two applications from two different Taluks, urgently requesting that vaccinators might be sent.

V. PRICES.

9. The wholesale prices of all agricultural products are shown in the subjoined Statement:—

Articles.	Standard Commutation rates.	Average of ten years preceding Fusly 1273, or from Fusly 1263 to 1272.	Fusly 1273.	Fusly 1274.
	RS.	RS.	RS.	RS.
Jeera, or 1st sort rice, per garce...	139	315	508	530
Mascat, or 2nd sort rice, do. ...		269	402	420
Third sort do. do. ...		247	358	389
Paddy do. do. ...	...	145	172	182
Cocoanuts, per 1,000 ..	12	23	29	27
Betelnut, per candy ...	30	58	91	112
Pepper, do....	47	75	90	83
Cardamoms, do....	...	840	1,032	924

The exports of Rice (the principal staple of this District) during the year under report were considerably smaller than in the preceding year; as will be seen hereafter. Nevertheless, its price has not fallen, but on the contrary has slightly increased over that which obtained in the preceding Fasli. The Rice, as it is, is however attributable partly to the partial failure of the rice crops, and partly also owing to a smaller quantity of grain having been imported from above the Ghats consequent on the prevalence of Cholera and Small-pox in the District. It may also, in some measure, be attributed to the Ryots having, as usual, held back from the market a portion of their produce in expectation of realizing higher prices during the next season. Compared with the standard commutation rates of the District, the increase in the prices of Rice which obtained during the Fusly, amounts to 220 per cent.; while contrasted with the

SETTLEMENT REPORT OF

average prices of the ten years immediately preceding Fusly 1273, the increase is still seventy-three per cent. It is thus evident that during the last twelve years the prices received by the Ryots have been uninterruptedly remunerative, and the condition of the agricultural classes has been, therefore, prosperous. The increase in the rate of wages, caused by the demand for labour in the Coffee Estates above the Ghauts, and also the great rise which has taken place in the price of agricultural stock, have, to a certain extent, reduced these profits; but on the whole, the state of the agricultural, as also of the labouring classes, may be said to be satisfactory.

10. The subjoined Statement shows the retail prices of the principal articles of agricultural produce during the Fusly, and does not appear to call for remark.

Articles.	Fusly 1273.	Fusly 1274.
	RS.	RS.
Jeera, or 1st sort rice, per garce...	525	598
Muscat or 2nd sort do. do. ...	428	442
Third sort, do. do. ...	383	405
Paddy ... do. do. ...	177	196
Cocoanuts per 1,000 ...	33	33
Betelnut, per candy ...	116	121
Pepper, do ...	97	98
Cardamoms, do ...	1,323	1,149

11. The following Statement shows the quantity of Rice exported by sea during the year under report, as compared with the year preceding:—

Ports.	Fusly 1273.	Fusly 1274.	DIFFERENCE.	
			Increase.	Decrease.
<i>Dutiable Ports.</i>	In. Mds.	In. Mds.	In. Mds.	In. Mds.
Arabia and other Ports in the Persian Gulf...	1,00,380	24,000	.....	76,380
Cutch...	78,135	38,800	.....	39,335
Northern Concan ...	1,817	400	.....	1,417
Travancore ...	29	.....	.....	29
Goa ...	1,42,531	1,15,722	.....	26,809
<i>Free Ports.</i>				
Scinde ...	1,253	1,576	323	.....
Bombay ...	1,87,581	1,75,121	.....	12,460
Malabar ...	3,15,569	2,59,496	.....	56,073
District Ports ...	59,993	51,174	.....	8,819
Total...	8,87,288	6,66,239	.....	2,20,999

From this it will be seen that the export trade in Rice again shows a very large falling off to the extent of 2,20,999 Indian Maunds, this is to be attributed in a great measure to the ports, which were formerly supplied with that commodity from this District, now receiving their supplies from Bengal and other places by means of the numerous steamers now sailing regularly between Calcutta and Bombay; but I have been given to understand that the decrease has been also caused, and to a considerable extent, by the frauds resorted to by the merchants and shippers at this port, and who not only give short measure, but strive to make up the deficiency in quantity by wetting the heaps of Rice. The markets in Malabar, formerly supplied from this District, it is also understood, now derive a portion of their supply by rail from the eastward.

12. The exports of Coffee are shown below:—

Ports.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Cwts.	Cwts.		Cwts.
London ...	18,312	11,981	.....	6,331
France ...	8,701	10,342	1,641	.....
Arabia and the Ports in the Persian Gulf ...	13,878	16,348	2,470	.....
Other Ports ...	36,808	20,156	.....	16,452
Total...	77,499	58,827	.....	18,672

SOUTH CANARA.

Compared with the quantity exported last year, the exports for the year under report show a net decrease of Cwts. 18,672. The decrease, however, is not attributable to any real falling off in the trade, but to the Coffee Plantations above the Ghats having generally yielded a scanty crop during the last season, and partly to a portion of the produce of the Mysore country, which hitherto used to be brought to this port for shipment, having probably found its way to Madras by the Bangalore Railway.

VI. PERMANENT REMISSIONS.

13. In addition to the large amount struck off under this head in the last year's accounts, in accordance with the Board's instructions contained in their Miscellaneous Circular, No. LXXIV, dated 13th July 1864, a further sum of Rupees 41-8-10 was remitted this year, being the assessment on certain lands taken up by Government for public purposes, and already paid for under the Government sanction, dated 14th July 1860, No. 1,154, Revenue Department, and Board's Proceedings, dated 30th August 1864, No. 5,609, respectively.

VII. TEMPORARY REMISSIONS.

14. Under this head there is a decrease of Rupees 3,157-2-10 as shown in the margin. This decrease appears in the following items.

(1.) Item No. 2.—Waste Salt Pans. The decrease of Rupees 20-1-7, under this head arises from more Salt pans having been brought under cultivation during the year.

	Number.	Assessment.
		RS. A. P.
Number of Wurgs lying waste in Fusly 1273..	375	4,615 6 4
<i>Deduct.</i>		
Wurgs brought under cultivation during Fusly 1274, and others transferred to other items ...	54	498 9 8
	321	4,116 12 8
<i>Add.</i>		
Number of Wurgs remaining uncultivated in Fusly 1274...	28	315 0 7
Total...	349	4,431 13 3

<i>Comparison.</i>	RS. A. P.
Assessment remitted in Fusly 1273 ...	4,615 6 4
Do. do. do. 1274 ...	4,431 13 3
Decrease...	183 9 1

The decrease is attributable partly to thirteen Wurgs paying an aggregate assessment of Rupees 127-12-3 having been brought under cultivation during the year, and partly to the assessment of thirteen other Wurgs, amounting to Rupees 55-12-10 having been transferred to Item No. 4, to which it properly belongs.

(3.) Item No. 4.—Deficiency of Land. The decrease in this item is owing to the additional assessment imposed on certain lands in the Uppinangadi Taluk, and which were hitherto considered as deficient in extent, having been found, on inquiry and survey, to be capable of paying the additional assessment imposed.

(1.) Item No. 5.—"Board shifarah." The trifling decrease under this item is caused by the assessment of a certain Wurg, amounting to Rupee 0-6-4, which was hitherto placed under remission, having been re-assessed and collected during the Fusly, and also to the assessment of another Wurg, amounting to Rupee 0-4-3, having been transferred to the price by item No. 4.

(5.) Item No. 6.—"Kadiu Vyda Wurgs."

Fusly 1273	Rs. 1 2 5
" 1274	" " "
Decrease	" 1 2 5

The decrease under this item is owing to the only sum of Rupee 1-2-5, which was deducted as remission in last year's accounts, having been brought to account during the Fusli, and included in the Jummabundy.

(6.) Item No. 7.—"Hessame Vyda Wurgs."

Fusly 1273	Rs. 1,577 13 4
" 1274	" 1,057 12 8
Decrease	" 540 0 8

Out of the remissions allowed under this item last year, Rupees 590-15-1 were collected during the year under report; but at the same time fresh remissions, to the extent of Rupees

50-14-5, were allowed on similar Wurgs during the year. Hence the net decrease noted in the margin.

(7.) Item No. 8.—Lands washed away by encroachments of the sea or rivers.

Fusly 1273	Rs. 2,105 2 9
" 1274	" 2,105 1 11
Decrease	" 0 0 10

The trifling decrease in this item calls for no remark.

(8.) Item No. 9.—Shamilat Banjar, or portions of fields left uncultivated.

Fusly 1273	Rs. 6,106 9 11
" 1274	" 5,338 12 6
Decrease	" 857 13 5

The decrease in this item is the amount of assessment imposed on such portions of these Wurgs as were brought under cultivation during the Fusly.

(9.) Item No. 10.—Deficiency of Produce.

Fusly 1273	Rupees 2,243 8 1
" 1274	" 1,478 12 8
Decrease	" 764 11 5

This decrease is owing to a portion of the remissions allowed under this head in Fusly 1273 having been re-assessed during the present year.

(10.) Item No. 11.—General circumstances of Distress.

Fusly 1273	Rupees 68 1 8
" 1274	" 59 9 8
Decrease	" 8 8 0

The decrease is owing to a sum of Rupees 8-8-0 having been re-assessed out of last year's remissions under this item.

(11.) Item No. 12.—Loss of Crops.

Fusly 1273	Rupees " " "
" 1274	" 91 8 0
Increase	" 91 8 0

The remission shown in the margin was allowed on certain lands in the Cundapur Taluk, the second crops on which had been totally lost from want of water.

VIII. MISCELLANEOUS ITEMS.

(1.) Ground Rent including Quit-Rent.

Fusly 1273	Rupees 5,212 8 6
" 1274	" 4,677 13 4
Decrease	" 534 11 2

partly to a revision of the tax itself having necessitated a reduction to the extent of Rupees 288-2-11 during the present Fasli. Besides this, a portion of the ground rent of the Udipi Taluk has been omitted from the demand of this Fusly, and will appear in the accounts of the current year.

(2.) Item No. 9.—Kumeri.

The Statement below shows that the extent of the Kumeri cultivation carried on during the year under report, and which is now confined exclusively to the Cassergode Taluk, exceeds that of the previous Fusly by Acres 138-28-0; while the amount of tax levied is less by Rupees 179-4-10. The slight excess in the extent of the cultivation is not, however, attributable to any relaxation of the restrictions placed on this cultivation, as the extent cleared is still much under what is allowable on account of the Kumeri Shist and Shamil in each Ryot's Puttah, and the cultivation itself is placed under the strictest surveillance. The increase comprises partly Wurg Kumeri* and partly Sarkar Kumeri†. In the latter case, the cultivation carried on did not strictly come under the description of Kumeri,

* Acres 46 24 12
† " 92 8 4

because no jungle had been felled; but as the cultivators had burnt some brushwood and cultivated the ground by way of Hakkal, a tax of 2 Rupees per acre was levied, and the cultivation included under the head of Kumeri. The increase in the cultivation is also due to the Ryots having cultivated some more Kumeri this year on account of "Shamil," availing themselves of the indulgence granted to them in Board's Proceedings, dated 21st July 1863, No. 4,495. The decrease in the Jummabundy is owing to further deductions having been allowed to the Ryots in the year under report on account of "Kumeri Shamil," in addition to the usual deductions allowed on account of "Kumeri Shist." The cases in which Kumeri crops were confiscated and sold were very few and call for no remark.

Fusly.	Extent of land cultivated.	Revenue.
<i>Fusly 1273.</i>	A. G. A.	Rs. A. P.
Amount included in the Jummabundy	2,978 17 0½	2,506 5 2
Punished with confiscation of crops, &c.	14 38 7	91 0 0
	2,993 15 7½	2,597 5 2
<i>Fusly 1274.</i>		
Amount included in the Jummabundy	3,117 5 0½	2,382 13 5
Punished with confiscation of crops, &c.	14 7 14	35 2 11
	3,131 12 14½	2,418 0 4
Increase in the Jummabundy	137 37 7	Decrease. 179 4 10

(3.) Item No. 10.—Hakkal cultivation.

The following Statement shows the Hakkal cultivation carried on during the year:—

Fusly.	Gross extent of cultivation.	Deduct cultivation within Kumak land.	Balance.	Assessment.
	Acres. G. A.	Acres. G. A.	Acres. G. A.	Rs. A. P.
1273...	5,144 1 14	2,043 9 13½	3,100 31 34	1,653 1 10
1274...	5,189 21 14½	2,692 29 10½	3,096 32 4	1,638 1 5
	Increase. 45 20 13½	Increase. 49 19 13	Decrease. 3 38 15½	Increase. 4 15 7

The decrease in the extent of land actually liable to assessment, notwithstanding that there is an increase in the gross cultivation, is owing to a large extent of land having been exempted from assessment as Kumak land than was done in the previous year. As usual, all Hakkal cultivation in the Amara and Suliya Moganies of the Uppinangadi Taluk has been exempted from assessment, in accordance with the privilege enjoyed by those two Moganies since the time of the Coorg Rajah.

(4.) Item No. 11.—Sale of Amindevi Coir.

Fusly 1273	Rs. 28,067 8 4
" 1274	" 23,248 0 0
Decrease	" 4,819 8 4

The decrease in the sales of the Amindevi Coir is attributable to smaller purchases of Coir having been made by the Bengal Government during the year under report, and also to a portion of the stock on hand having been reserved for their use at their request.

(5.) Item No. 16.—Produce of trees on unassessed land.

Fusly 1273	Rs. 276 15 11
" 1274	" 163 5 5
Decrease	" 103 10 6

The decrease in this item is attributable to deficient produce, and also to the sale proceeds of the trees growing on hills, &c., being credited to Forest Revenue under the present system.

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(6) Item No. 24.—Land cultivated, but not included in the Settlement.

Fusly 1273...	Rupees 3,331 2 4
" 1274...	4,642 0 6
Increase...	1,310 14 2

During the year under report, 277 Durkhasta, representing an assessment of Rupees 913-13-5, were received and disposed of, and the amount was at once included in the Jumamahbundy. Independently of this, out of the last year's Shevoy Jumma, Rupees 324-7-6 were transferred to Land Revenue, leaving a balance of Rupees 2,936-10-10, to which Rupees 1,705-5-8, the assessment of land newly taken up during the year, being added, the total Shevoy Jumma for the Fusly amounts to Rupees 4,642-0-6, which, compared with the similar amount for the previous year, gives an increase of Rupees 1,310-14-2, as shown in the margin. This would seem to show that the Ryots having received very high prices for their agricultural produce for the last twelve years are now well able to bear the necessary expenses required in extending their cultivation. Hence the numerous applications for new land.

(7.) Item No. 2.—Excess collections over the Demand.

Fusly 1273...	Rupees 10 9 3
" 1274...	263 3 10
Increase...	253 10 7

The increase under this head is owing to a portion of the produce of a certain Estate in the Udipi Taluk, which was hitherto held in deposit in consequence of the proprietary right of the said Estate being in dispute, having been credited in favor of Government in this Fusly, in payment of the assessment due thereon, the proprietary right, of the said estate having ultimately been determined to be vested in Government.

(8.) Other Items, No. 6.—Interest on Pagoda Loans.

Fusly 1273...	Rupees 154 8 0
" 1274...	154 8 0
Decrease...	154 8 0

The decrease in this item is owing to the collections from this source having been discontinued during the Fusly, under the Orders of Government.

IX. FOREST REVENUE.

ITEMS.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
1. Sale of Timber and Bamboos...	1,705	3,075	1,370	...
2. Seigniorage on Trees ...	12,827	10,773	...	2,054
3. Sale proceeds of confiscated Timber ...	548	436	...	112
4. Tax on Sandal-wood Oil Stills.	1,968	3,259	1,291	...
5. Sale proceeds of Cardamoms...	162	158	...	4
6. Sale of the privilege of manufacturing Catechu...	5,522	3,522	...	2,000
Total...	22,732	21,223	...	...
Net decrease...	...	...	...	1,509

16. There is, on the whole, a net decrease of Rupees 1,509 in the collections, on account of Forest Revenue in the year under report, which is chiefly attributable to the falling off in items Nos. 2 and 6. The decrease in Item No. 2 is owing to some timber and bamboos having been felled by the Forest Department and sold on account of Government, under which head (item No. 1) there is an increase of Rupees 1,370. There is at present in store a large quantity of timber felled by the Department, and had it been sold during the year under report, the collections under the above item would have been much higher. As there is a considerable quantity of private timber in store in the market, there is no great demand for Government timber, and unless the private stock is exhausted, the early disposal of the former cannot be expected. The increase in item No. 4 is attributable to a part of the amount of the rent for 1865 having been paid in advance in the year under report. The decrease appearing under item No. 6,

comprises the amount of loss sustained by the re-sale of the Catechu Farm, and which was ordered by the Board, in their Proceedings of the 8th July 1865, No. 3,854, to be remitted to the former contractor.

X. EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS.

Fuslies.	Extent in Acres.	Price of Jaggery per Candy.
1273 ...	842 12 2	44 0
1274 ...	968 0 0	44 0
Increase...	144 27 14	...

17. It will be observed from the marginal Statement that there is an increase of 144 acres in extent of the land cultivated with Sugar-cane; but the yield was rather poor in consequence of the deficiency of rain. The imports of Jaggery from above the Ghats were however somewhat larger, and there is therefore an increase in the exports by sea of that article. There was no difference in the prices of Jaggery; but in the retail sales it was sold at 50 Rupees per Candy in this year against Rupees 48, the rate which prevailed in the previous Fasli.

XI. GENERAL RESULT OF LAND REVENUE SETTLEMENT.

18. The general result of the Land Revenue Settlement is shown in the subjoined statement.

Fuslies.	Land Revenue.	Miscellaneous Items including Forest.	Total.
	RS.	RS.	RS.
1273 ...	13,23,551	64,372	13,87,923
1274 ...	13,27,993	58,518	13,86,512
Increase...	4,442	Decrease 5,854	Decrease 1,411

The decrease of Rupees 1,411, which appears in the aggregate in the above Statement, appertains chiefly to Miscellaneous Items, as under Ryotwar Revenue, it will be seen there is an increase of Rupees 4,442. The circumstances which have caused a decrease of Rupees 5,854 in Miscellaneous Items have already been explained above in connection with each item. With regard to the increase in Ryotwar Revenue, it is composed chiefly of the following sums: Rupees 1,848, the assessment of Wurga which have paid higher rates of assessment during the year, according to the stipulations of the cowlé, and of others which have been newly included in the Jumamahbundy; Rupees 1,018, the assessment of some lands which were hitherto included in items Nos. 3 and 9 of "temporary remissions," and which was this year brought to account, the lands having been brought under cultivation; and Rupees 1,454, the assessment on lands hitherto considered as deficient in extent, and which have now been found on inquiry to be capable of bearing the assessment.

XII. SUNDRY SOURCES OF REVENUE.

[19. The particulars of the sundry sources of Revenue are shown below:—

Items.	Fusly 1273.	Fasli 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Abkarry ...	61,932	62,030	98	28,273
2. Salt ...	5,82,664	5,54,391	...	12,087
3. Sea Customs ...	57,498	45,411	...	...
4. Stamps ...	1,00,885	1,26,117	25,232	7
5. Income Tax ...	18,019	18,012	...	...
Total...	8,20,998	8,05,961	25,330	40,367
Net Decrease...	...	...	...	15,037

SETTLEMENT REPORT OF

(1.) Abkarry.

The trifling increase under this head is owing to the fees levied under the new Abkarry Act on licenses for the sale of European liquor, and which were hitherto issued gratis.

(2.) Salt.

The particulars of the sale of Salt both for Home and inland consumption are shown in the following Statement :—

Fusly.	Home consumption.	Inland sales.	Total.
	Ind. Mds.	Ind. Mds.	Ind. Mds.
1273	1,82,998	2,04,045	3,87,043
1274	1,68,536	2,00,166	3,68,702
Decrease...	14,462	3,879	18,341

Comparison. Value in Rupees.
Fusly 1273 5,79,879
Fusly 1274 5,52,176

Decrease... 27,703

Although there is a decrease in the sales, to the extent of Rupees 27,703, as compared with the preceding year, yet the sales are nearly equal to those of Fusly 1272. The decrease of Rupees 5,818 in inland sales is owing partly to there having been no salt in store in the Cassergode Taluk, and also to the prevalence of murrain above the Ghats; it may also in some measure be attributed to the falling off in the coffee crop. As regards the decrease in Home consumption, which amounts to Rupees 21,885, it must be borne in mind that for some months of the year there was no salt in store in some of the depots of the Cassergode Taluk, in consequence of which the people were obliged to resort to the neighbouring District of Malabar, from which cause alone there was a decrease of Rupees 9,624 in the sales of that Taluk, while in the remaining parts of the District also there was a considerable decrease in the sales, owing to the prevalence of Cholera and Small-pox in the District, in consequence of which the people did not resort to the Cotours to buy salt in the usual numbers. Under the head of Miscellaneous items also there is a decrease of Rupees 569-10-11, which is owing to a smaller quantity of salt having been sent to the inland depots at Buntwal and Pane-Mangalore, and consequently to a smaller amount of wastage, &c., having occurred.

(3.) Sea Customs.

The particulars of the collections on account of Sea Customs are shown in the subjoined Statement :—

Articles.	Collections for Fusly 1273.	Collections for Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Rice	42,790	27,219	...	15,571
Betelnut... ..	2,214	2,379	165	...
Pepper	233	264	31	...
Cardamoms	52	95	43	...
Sandalwood	...	1	1	...
Total...	45,289	29,958	240	15,571
Sundry Articles	11,697	14,838	3,141	...
Total...	56,986	44,796	3,381	15,571
Miscellaneous	512	616	104	...
Grand Total...	57,498	45,412	3,485	15,571
Net Decrease...				12,086

The net decrease of Rupees 12,086 under this head is owing chiefly to the falling off in the exports of Rice, in consequence of the markets to which this produce was usually taken having been supplied with the article from Bengal and Salem at a cheaper rate, and to there having consequently been a decrease in the export duty.

The increase of Rupees 3,141, which appears under Sundry articles, is owing to the duty of three per cent. charged on exports of Coffee since April last. After deducting the decrease in the Import duty on French Wines, as also in some other articles imported from Ceylon, there is a net increase of Rupees 3,141 under sundry articles, as shown above.

(4.) Stamps.
Fusly 1273 Rupees 1,00,885
" 1274 " 1,26,117
Increase... .. 25,232

Out of the total increase of Rupees 25,232, which appears under this head, Rupees 23,980 are the receipts from the increased sale of stamps; but this includes Rupees 5,651, the value of paper remaining unsold in the hands of the Vendors, and which has been credited under the present discount system, and which, if deducted, would leave a balance of only Rupees 18,329, as the net increase for the year in the value of Stamps actually sold. The increase is owing to a stricter scrutiny by the Courts in the matter of the unstamped paper made use of, and also to the introduction of the Registration Act. The increase in Miscellaneous Items is attributable to the receipts on account of stamp penalties and the recoveries of the value of Stamp paper used in pauper suits being somewhat larger than those of the previous year.

(5.) Income tax.
Fusly 1273 Rupees 18,019
" 1274 " 18,012
Decrease... .. 7

The decrease of seven Rupees under this head is trifling, and requires no remark.

XIII. ABSTRACT OF LAND AND SUNDRY SOURCES OF REVENUE.

20. The subjoined statement exhibits, in one view, the revenue from all sources, with the result of a net decrease in the aggregate of Rupees 16,448, attributable chiefly to the large falling off in the collections from Sea Customs and Salt.

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue... ..	13,87,923	13,86,512	...	1,411
Abkarry	61,932	62,030	98	...
Salt... ..	5,82,664	5,54,391	...	28,273
Sea Customs	57,498	45,411	...	12,087
Stamps	1,00,885	1,26,117	25,232	...
Income tax	18,019	18,012	...	7
Total...	22,08,921	21,92,473	25,330	41,778
Net Decrease...				16,448

XIV. DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.

21. The particulars of the Demand, Collection and Balance of the several sources of Current Revenue are shown in the subjoined Statement, and which it is hoped will be considered satisfactory :—

Items.	Demand.	Collection.	Remission.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue	13,86,511 13 5	13,84,183 10 3	...	2,328 3 2
Other sources	8,05,961 9 2	8,04,277 3 3	66 7 6	1,617 14 5
Total...	21,92,473 6 7	21,88,460 13 6	66 7 6	3,946 1 7
Subsequent collections up to end of July.				
Land Revenue... ..	...	1,667 13 10	...	...
Other sources	...	1,199 12 5	...	...
	...	2,867 10 3	...	2,867 10 3
Balance...				1,078 7 4

SETTLEMENT REPORT OF

XV. DEMAND, COLLECTION, AND RALLANCE OF ARREARS.

Items.	Demand.	Collection.	Remission.	Balance.
Land Revenue ..	3,090 11 3	2,670 12 9	296 10 3	127 4 3
Other sources ..	1,314 7 9	1,314 7 9	...	...
Total ..	4,411 3 0	3,985 4 6	296 10 3	127 4 3

22. The amount of arrears at the beginning of the Fusly was Rupees 4,411. Of this, Rupees 3,985-4-6 were collected within the year, and Rupees 296-10-3 remitted under the Orders of Government, dated 17th May 1865, No. 1,005, communicated with the Board's Proceedings, dated 15th June, No. 66, leaving a balance of Rupees 127-4-3, of which Rupees 21-8-1 are recoverable, and will be shortly collected. The remainder, Rupees 105-12-2, being irrecoverable, I request the sanction of Government for writing off, and for the reasons given below:—

Rupees 33 5 6. This is the amount of ground-rent charged in three cases in the Udipi Taluk for Fusly 1273, in two of which the tax has been found to be excessive, and in which also the parties have been taxed for a portion of ground not actually in their occupation. The excess charge, as well as the portion of assessment on unoccupied land in these cases is, therefore, recommended for remission. In the other case, the building on which the tax was imposed has been abandoned by the occupant, and has since become a ruin.

Rupees 19 2 2. Is the assessment due on seven pieces of ground purchased from the owner, for the Military Cantonment at Bolur in the Mangalore Taluk. This land was in the possession of Government until its sale by public auction, under the Order of Government, dated 16th August 1862, No. 1,741. The assessment on these grounds has been totally remitted during the Jummahbundy of the present Fusly, and sanction is therefore only asked for that of Fusly 1273.

Rupees 48 12 0. Is the assessment due on a certain Inam land in the Mangalore Taluk for Fusly 1273, and which was hitherto paid by the party holding the Inam out of the Inam allowance received by him from Government. The party having died lately, and the matter of the said Inam having been referred to the Inam Commissioner for disposal, there are no means available at present for collecting the Government assessment. Recommendation was, therefore, made in last year's Report for striking off the assessment of Fuslis 1267 to 1272, and, in accordance with the sanction accorded by Government in their Proceedings of 12th May 1865, No. 1,005, Rupees 257-8-0 have been struck off in the accounts of the present year. Similar sanction is now requested for the assessment of Fasli 1273. The amount of the allowance attached to the above Inam is in deposit since the demise of the late incumbent, and, in case it is decided that the Inam should be continued to the present claimants, the whole amount due on the land can be collected hereafter.

Rupees 0 10 6. This is ground tax due for Fusly 1273 by a certain individual in the Mangalore Taluk, who has been, by an oversight, twice charged with the sum during the Jummahbundy.

Rupees 3 14 0. This is ground tax due for Fusly 1273, and fixed on two pieces of ground in the Cundapur Taluk, already in the enjoyment of the Wurgdars from a long time.

SOUTH CANARA.

XVI. WASTAGE OF SALT.

	IND. MDS.	S.	P.
Fusly 1273 ...	9,112	2	15
" 1274 ...	6,603	10	35
Decrease ...	2,508	31	60

23. There is a decrease in the wastage of Salt, in the year under report, of Indian Maunds 2,508-31-60, or a per centage of 1-69 on the quantity stored, viz., Indian Maunds 3,89,813 against 2-07 on 4,38,280 Indian Maunds, the quantity stored in the previous year. This satisfactory result is owing to the excellent supervision of the Department by the Deputy Collector, Mr. Ball, and to the practice instituted by him of charging the value of all undue wastage in the Cotours to the salt servants, and to the Contractors if the same occurs in the transit of the salt. Sanction is, therefore, asked for striking off the above wastage.

XVII. COERCIVE MEASURES.

	Cases.	Amount.
	RS.	A. P.
Sale of moveable property ...	11	881 1 6
Do. of landed do. ...	...	...
	11	881 1 6

24. It appears from the marginal Statement, no land has been sold for the realization of arrears of revenue. The amount of moveable property sold is somewhat larger; but the number of cases in which this process was had recourse to was only eleven against fifteen in the preceding year. The recusancy of these parties in wilfully and without any cause holding back payment of their Kists rendered these measures absolutely necessary.

XVIII. CHARGES.

Items.	Fusly 1273.	Fusly 1274.	DIFFERENCE.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land, (Forest and Amen-devi Coir inclusive) ...	1,47,061	1,53,178	6,117	...
Salt ...	1,76,034	2,11,464	35,480	...
Sea Customs ...	6,668	6,668	...	...
Stamps ...	4,377	5,315	968	...
Income Tax ...	869	916	47	...
Total ...	3,35,009	3,77,571	42,562	...
Net increase ...	...	...	42,562	...

25. In the charges of the year under Report, it will be seen that there is an increase of Rupees 42,562, but which is chiefly owing to the purchase of Salt for the use of the District; the causes of increase under each head are noted below.

(1). Land Revenue Charges.

Fusly 1273 ...	Rupees 21,611
" 1274 ...	" 33,291
Increase ...	" 17,130

Under the head of "Salaries of Collector" there is an increase of Rupees 17,130 last year, the Acting Collector, Mr. Morris, was in receipt of Deputation Allowance only, and Rupees 4,023 was, therefore, only charged to the

sum of Rupees 22,400, the portion of the Collector's salary debitable to Land Revenue, while in the year under report the full amount was drawn, thus alone causing an increase of Rupees 18,377, to which if the sum of Rupees 3,635, salary due to Messrs. Morris and Thompson for the months of April and May of the previous Fusly and paid in this year, as also Rupees 130 drawn by the Treasury Deputy Collector in addition to his usual salary, in consequence of his having been raised to a Deputy Collector of the 3rd class, the total increase amounts to Rupees 22,142. From this sum, if Rupees 19, Savings in the Head Assistant Collector's salary, Rupees 1,500, the salary of the Assistant Collector from October 1864 to 21st March 1865, during which the post was vacant, as well as Rupees 3,493, the decrease under the head of Deputation Allowance, be deducted, there remains a net increase of Rupees 17,130.

(2.) District and Taluk Establishment.

Fusly 1273...	Rupees	79,352
" 1274...	"	54,754
Decrease...	"	24,608

was charged to this head; while in the year under report the charge has been separately debited. Besides this, there is also a saving of Rupees 794 in the Taluk Establishments, thus causing a total decrease of Rupees 25,156. From this decrease, however, Rupees 558 has to be deducted, and which has been caused by the increased charge on account of the salary of the Collector's Serishtadar, and of that of the English Accountant having been raised from Rupees 200 and 70 to Rupees 250 and 85 respectively, by some additions sanctioned to the Printing Establishment, and also by the pay of the Huzur Pcons having been raised, there therefore remains a net decrease of Rupees 24,608, as shown above.

(3.) Saderwarid.

Fusly 1273...	Rupees	607
" 1274...	"	2,209
Increase...	"	1,602

(4.) Extra Charges.

Fusly 1273...	Rupees	3,643
" 1274...	"	6,305
Increase...	"	2,662

(5.) Travelling Allowances.

Fusly 1273...	Rupees	3,794
" 1274...	"	3,162
Decrease...	"	632

(6.) Law Charges.

Fusly 1273...	Rupees	17
" 1274...	"	2,621
Increase...	"	2,604

The following statement shows that the amount of unadjusted law charges at the beginning of the Fusly was Rupees 416-12-3. In addition to this, a charge of Rupees 7-10-0 was incurred during the year, making a total of Rupees 424-6-3, of which Rupees 3-8-0 were recovered during the year, leaving a balance of Rupees 420-14-3.

Fuslies.	Unadjusted balance at the beginning of the Fusly.	Recoveries.	Amount for which sanction was granted.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Fusly 1273 ...	416 12 3	...	...	...
" 1274 ...	7 10 0	...	...	...
Total ...	424 6 3	3 8 0	...	420 14 3

Out of the above sum of Rupees 420-14-3, Rupees 24-1-7 are outstanding, partly in North Canara and partly in this District, and will be recovered in due course. Rupees 40-4-0 are recoverable hereafter on suits pending before the Courts. The remainder, Rupees 356-8-8, is the amount of expenditure incurred for the defence of Appeal Suit No. 18 of 1862, above alluded to

The decrease of Rupees 24,608 under this head is to be accounted for by the fact that in the previous year the pay of the Village Establishment, amounting to Rupees 23,806, and that of the Treasury Guards, amounting to Rupees 556

The increase appearing in the item is owing to the value of sealing wax and country demy paper purchased at Madras for the use of this District having been paid in the year under report.

The increase is chiefly owing to the revision of the District Postal Establishment, and to the entertainment of an extra Survey Establishment, at an annual cost of Rupees 806.

The decrease under this head is owing to the short period during which the Collector's Office was on circuit.

The increase under this head is owing to the amount of the Decree passed by the Civil Court in Appeal Suit No. 18 of 1862 against Government having been paid to the Plaintiff with interest, under the Orders of Government.

This suit having, on remand, been decided by the lower Court against Government, and the above costs being irrecoverable, sanction was asked in last year's Report for striking the same off the accounts; sanction, however, not having been received, the amount is still retained as an unadjusted charge; and I have now to request that I may be authorized to omit the item from future reports.

(7.) Refunds.

Fusly 1273...	Rupees	283
" 1274...	"	235
Decrease...	"	48

The decrease of Rupees 48 under this head is attributable to a smaller amount of Magisterial fines having been refunded during the year.

(8.) Medical Revenue Charges.

Fusly 1273...	Rupees	306
" 1274...	"	354
Increase...	"	58

The increase under this head is due to one month's salary of the previous year due to the First Dresser attached to the Collector's Office having remained undrawn in that year.

(9.) Forest Charges Establishment.

Fusly 1273...	Rupees	4,160
" 1274...	"	7,121
Increase...	"	2,961

The increase noted in the margin is attributable to the Sub-Assistant Conservator of Forests having drawn the increased rate of salary during the whole of the year, and to three Assistant Overseers having been sanctioned for the District on a monthly salary of Rupees 60 each, as also to other improvements in the Establishment.

(10.) Extra Charges.

Fusly 1273...	Rupees	7,452
" 1274...	"	9,250
Increase...	"	1,798

The increase in the margin seems to be due to the more extended operations carried out by the Department in connection with the working of the Forests. Until the end of the last Official year, 2,886 candies of Teak timber had been felled on account of Government, besides some Poonspars and Bamboos; and the greater part of this timber had been floated to the coast. The Department have also cleared a space of about thirty acres for a Teak Plantation.

(11.) Amindivi Establishment.

Fusly 1273...	Rupees	1,304
" 1274...	"	1,527
Increase...	"	133

The increase is owing to the Monigar's salary having been raised from 17½ to twenty-five Rupees per month; to the entertainment of three extra peons at six Rupees each per month; and to the establishment having been paid four months' salary in advance.

(12.) Purchase of Coir.

	Candies.	Payment in Rice and Cash.
Fusly 1273...	675	24,872
" 1274...	822	27,312
Increase...	147	2,440

The increase, notwithstanding the decrease of Rupees twenty per corg in the price of Rice supplied to the Islanders, is due to a surplus quantity of 147 Candies of Coir kept back on the Islands last season, owing to the early setting in of the monsoon, having been brought and delivered in the present year, and purchased on Government account.

(13.) Income Tax.

Fusly 1273...	Rupees	770
" 1274...	"	910
Increase...	"	140

The increase shown in the margin is due to one month's salary of the Income Tax Clerk for the previous year having only been drawn in this year.

(14.) Sea Customs.

Fusly 1273...	Rupees	6,585
" 1274...	"	6,457
Decrease...	"	128

The decrease under this head is due partly to sundry savings in the Establishment, and partly to the salary of some servants absent on leave having remained undrawn during the year.

SETTLEMENT REPORT OF

(15.) Sea Custom Sadervarid.

Increase Rupees 110. This is due to the whole of the price of the sealing wax and country paper purchased at Madras having been charged to this year.

(16.) Salt Charges.

Fusly 1273	...	Rupees 8,194
" 1274	...	3,221
Increase...		27

(17.) Huzur and Taluk Salt Establishment.

Fusly 1273	...	Rupees 10,812
" 1274	...	14,590
Increase...		3,678

(18.) Police Guards.

Fusly 1273	...	Rupees 1,549
" 1274	...	"
Decrease...		1,549

(19.) Sadervarid Charges, Salt Department.

Fusly 1273	...	Rupees 345
" 1274	...	569
Increase...		215

(20.) Contingent Charges, Salt Department.

Fusly 1273	...	Rupees 8,272
" 1274	...	11,870
Increase...		3,598

the contractors, according to the terms of their contract.

(21.) Purchase of Salt.

Fusly 1273	...	Rupees 1,51,749
" 1274	...	1,79,741
Increase...		27,992

which the Salt was purchased for the monopoly use.

The following Statement shows the quantity and value of Salt purchased during the year as compared with that purchased in Fusly 1273.

Description of Salt.	Fusly 1273.		Fusly 1274.	
	Quantity.	Value.	Quantity.	Value.
Bombay Salt	1,12,068	60,001	1,75,524	98,051
Goa do.	2,09,274	80,864	1,99,767	77,661
Local manufacture	99,526	10,885	36,851	4,030
Total	4,20,868	1,51,750	4,12,142	1,79,742
			Decrease.	8,726
				27,992

(22.) Purchase of Salt-Weighing Machines.

Fusly 1273	...	Rupees
" 1274	...	1,482
Increase...		1,482

This new charge is the value of certain machines purchased for weighing Salt, and paid for during the year.

(23.) Stamp Charges.

Fusly 1273	...	Rupees 2,998
" 1274	...	4,378
Increase...		1,380

The increase is due to the large sales of Stamp paper, and the consequent disbursement of a larger amount of discount to Stamp Vendors.

(24.) Refund of Stamp Duty.

Fusly 1273	...	Rupees 1,349
" 1274	...	939
Decrease...		410

The decrease is due to the smaller number of certificates for the refund of Stamp Duty issued by the Courts consequent on a reduced amount of work done by the Courts.

XIX. LANDED PROPERTY ACQUIRED BY PUBLIC SERVANTS.

26. On reference to the Register of landed property acquired by public servants, it appears that twenty-six servants have registered their names for property assessed at Rupees 871-0-11 for the Fusly under report. Out of these, six persons are for the first time registered this year, the remaining twenty possessing other property besides that acquired by them during the year under report and which was included in last year's Report.

XX. LAPSES OF PAGODA ALLOWANCES.

Sadasiva Deu of Ulepadi village, Balakunja Mogani, in Mangalore Taluk.
No. 167 on the Register.
Enclosure No. 18.

27. The Tusedik of the Devastan named in the margin, and amounting to Rupees 5 per annum, has lapsed to Government in consequence of the resignation of the holder of the grant and the prescribed services not having

been performed for a period of twelve years. Sanction is, therefore, requested with reference to the Board's Circular Order, dated 7th December 1854, for permanently deducting this amount from the total amount payable on account of the Tusediks of this District.

XXI. EXAMINATION OF TALUK AND VILLAGE ACCOUNTS.

28. These accounts were examined during the Jummaabundy by Mr. Morris and Mr. Webster, and a number of them have, since I joined the District, been examined by the Serishtadar. They have, I believe, been found on the whole to be well kept; but from the specimens I have seen, there is much room for improvement, particularly in the orthography.

29. In the Huzur, the accounts are generally kept with great care and accuracy, and I can safely add my testimony to that given by Mr. Morris last year, as to the indefatigable zeal and attention paid by Mr. Fernandez, the Deputy Collector, to his important duties. The amount of work now thrown on that Officer, and the great addition lately made thereto by the Registration and Currency Departments, renders his Office any thing but a sinecure.

XXII. CONDUCT OF SUBORDINATE OFFICERS.

30. My connection with the District being but recent, I purposely forbear from making any remarks on the conduct of the other subordinate Officers.

(Signed) W. M. CADELL,
Collector.

SETTLEMENT REPORT OF SOUTH CANARA.

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(Signed) W. M. CADELL,
Collector.

SETTLEMENT REPORT OF MALABAR.

1. I have the honor to submit the Annual Report on the Settlement of the Land and Sundry Sources of Revenue of this District for Fasli 1274, A. D. 1864-65, accompanied by the usual Statements Nos. 1 to 19.

Villages at which the Settlement was made. 2. Statement No. 1 shows the Officers by whom, and the places at which, the Settlement was made. The several Taluks were settled within their respective limits.

Variation in the number and tenure of Villages, with remarks on the number of Puttahs not renewed. 3. No changes have taken place in the number or tenure of villages.

The total number of Puttahs amounts to 2,08,337. Of these, only 4,373 were renewed in consequence of alterations in actual holdings arising from sales and lands newly taken up, &c.

Season and Sanitary State of the District. 4. The season was not propitious for agricultural operations. The south-west monsoon commenced about the end of May. The total quantity of rain was over the average, and exceeded that of the previous year by about five inches, as will be seen by the appended Statement; but the falls of rain though abundant during the earlier period of the monsoon were so deficient later in the season that in some portions of the District there was actual drought. This affected the second or Mugarom crop reaped in January, which yielded only about half the average return :—

Months.	Fall of Rain.							
	In 1861-62.		In 1862-63.		In 1863-64.		In 1864-65.	
	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.
1864.								
April...	3	...	3	6 $\frac{2}{6}$	8	5 $\frac{7}{6}$	1	7
May ...	9	9	4	5 $\frac{2}{6}$	9	0 $\frac{1}{6}$	4	5 $\frac{1}{6}$
June ...	23	4	30	5 $\frac{1}{6}$	40	5 $\frac{4}{6}$	36	4
July ...	25	8	26	1 $\frac{1}{6}$	37	4 $\frac{1}{6}$	51	1 $\frac{1}{6}$
August ...	22	1	19	9 $\frac{1}{6}$	23	5 $\frac{1}{6}$	26	7 $\frac{1}{6}$
September ...	6	...	14	9	5	5 $\frac{1}{6}$	9	8 $\frac{1}{6}$
	90	2	99	7 $\frac{1}{6}$	124	7 $\frac{1}{6}$	130	2 $\frac{2}{6}$
October ...	3	5	11	3 $\frac{1}{6}$	7	8 $\frac{1}{6}$	7	2 $\frac{2}{6}$
November ...	8	7 $\frac{1}{6}$	5	8 $\frac{1}{6}$	...	5	1	4 $\frac{1}{6}$
December ...	...	...	3	0 $\frac{1}{6}$	1	1	...	1 $\frac{1}{6}$
1865.								
January ...	...	...	...	6 $\frac{1}{6}$	...	0 $\frac{1}{6}$	...	...
February ...	2	9 $\frac{1}{6}$	...	5 $\frac{1}{6}$	...	...	...	0 $\frac{1}{6}$
March...	6	3 $\frac{1}{6}$	4	9 $\frac{1}{6}$	...	...	...	0 $\frac{1}{6}$
	21	5 $\frac{1}{6}$	25	7 $\frac{1}{6}$	9	4 $\frac{1}{6}$	8	9 $\frac{1}{6}$
	111	7 $\frac{1}{6}$	125	5 $\frac{1}{6}$	134	1 $\frac{1}{6}$	139	1 $\frac{1}{6}$

SETTLEMENT REPORT OF

5. During several months of the year under report cholera raged to an alarming extent throughout the District. It was prevalent during the months of August, September, and October 1864; but its ravages in April, May, and June 1865 were terrible, and these were not confined to, or even as might have been expected more marked in, the crowded lanes and streets of towns. The inhabitants of the scattered separate cottages, with apparently every advantage of air and situation, suffered as severely as those of the cities.

Large quantities of medicines were distributed, and it is hoped that many cures were effected; yet the mortality, according to our somewhat imperfect returns, bears a proportion of seventy-eighty per cent. to the number of persons attacked with the disease. Small-pox prevailed to a less extent than in the previous year; but cases of fever and diarrhoea were numerous, especially in south-west Wynaad and the tracts in the northern Taluks bordering the hill ranges.

In south-east Wynaad there was much less fever than in the previous year:—

	Cholera.			Small-pox.		
	Number of cases.	Died.	Recovered	Number of cases.	Died.	Recovered.
In Fusly 1270 ...	5,047	4,199	848	6,034	1,709	4,325
Do. 1271 ...	6,259	4,996	1,263	5,987	1,828	4,159
Do. 1272 ...	722	561	161	7,216	1,523	5,693
Do. 1273 ...	8,692	6,648	2,044	12,596	4,417	8,179
Do. 1274 ...	21,292	16,532	4,760	4,515	2,279	2,236

Prices of Grain.

6. The annexed Abstract shows the variations in the prices of grain:—

	Fusly 1273.		Fusly 1274.		Increase in 1274.		Decrease in 1274.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Average retail price of first sort Paddy per garce... ..	215	3 2	223	12 1	8	8 11	...	...
Do. second sort do. do.	207	8 8	199	5 8	...	...	8	3 0

The rise in the price of first sort, and the fall in that of second sort Paddy, are chiefly attributable to short produce with respect to the one, and injury to the quality of the grain with respect to the other, occasioned by the drought above-mentioned in paragraph 4.

Ryots' Holdings.

7. One thousand two hundred and nine Acres of land newly taken up, bearing an assessment of Rupees 2,485, have been included in the Ryots' holdings this year. No lands were relinquished.

Actual Cultivation.

8. The assessed cultivation of this District consists of Punjab (dry) Nunjah (wet) and Bagayet (garden).

MALABAR.

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The following comparative Abstract exhibits an improvement in the first item which comprises upland Paddy, Hill Paddy, Oil seed and Ragi:—

	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
	Extent in Acres.	Assessment.	Extent in Acres.	Assessment.	In Acres.	In Assessment.	In Acres.	In Assessment.
Median, or upland Paddy.	45,468	34,519 1 6	43,117	32,718 8 3	...	...	2,351	1,791 9 3
Ponam, or Hill do.	27,446	17,051 14 10	31,229	18,485 7 4	3,783	2,433 8 6	...	...
Flu, or Oil seed ...	28,065	15,813 10 4	29,811	16,817 8 7	1,736	1,003 14 3	...	...
Ragi	249	857 6 9	1,529	2,423 4 7	1,280	2,065 11 10	...	...
Dry land taken up for cultivation, at 6 Annas assessment per Acre, under Government Order, dated 1st November 1861, No 2,086 ...	12,989	6,852 6 3	16,114	6,043 8 6	3,125	1,190 2 3	...	...
	1,14,167	78,585 6 8	1,21,790	77,487 5 3	7,623	4,901 14 7	...	...
Net Increase...					7,623	4,901 14 7	...	...

9. The demand on account of the second item, Nunjah, for Fusly 1273 amounted to Rupees 12,34,528-6-0.

	RS.	A. P.	RS.	A. P.
Add—Resumption of remissions...	9,119	4 11		
Do. new cultivation	2,484	11 3		
			11,604	0 2
			12,46,132	6 2
Deduct—Remissions in this Fusly			18,511	14 10
			12,27,620	7 4
Net recoverable Jamah			12,34,528	6 0
Do. of Fusly 1273				
Decrease in Fusly 1274			6,907	14 8

This result is due to temporary remissions having been allowed to a larger extent than in the previous year on account of crops withered from failure of the after-rains.

10. The third item, Bagayet, yielded an increase of Rupees 6,990 as specified below:—

	RS.	A. P.	RS.	A. P.
Recoverable Jamah of Fusly 1274	4,77,759	2 6		
Add—Tax on new gardens...	7,613	3 10		
Do. do. old do.	909	13 7		
Do. Resumption of remissions	268	3 0		
			8,791	4 5
			4,86,550	6 11
Deduct remission... ..			1,801	0 8
			4,84,749	5 3
Net recoverable Beriz			4,77,759	2 6
Do. of Fusly 1273				
Increase in Fusly 1274			6,990	2 9

Waste charged and remitted.

11. During the past year, 1,209 Acres of waste land were assessed to a revenue of Rupees 2,485. On the other hand, Rupees 1,314 were remitted on account of lands not brought under the plough from causes beyond the control of the holders.

12. The extent of waste lands taken up on Kowle for wet cultivation was 564 Acres, and for gardens 922 Acres. 164 Kowles were issued for the former, and 143 for the latter.

SETTLEMENT REPORT OF

The revenue hereafter derivable from rice lands may be estimated at about 909 Rupees; but the amount of assessment on gardens cannot under the present system be computed until the trees come into bearing.

Particulars of Remissions.

13. Statement No. 4 exhibits the remissions granted on account of cultivation and gardens, amounting to Rupees 16,279 against Rupees 9,224 in the preceding year. This increase is solely owing to the unfavorable character of the season after the cessation of the south-east monsoon having called for larger remissions than were necessary in Fusly 1273.

Extent of land cultivated with Special Products, Sugar-cane, Cotton, and Indigo.

14. The cultivation of special products is only carried on to a very small extent in backyards of dwellings, &c., and is not taxed.

The experiments in Cotton-sowing have not generally proved successful; but this is reported on separately.

Abstract Statement showing the general result of Land Revenue Settlement.

15. The general result of the Land Revenue Settlement, as compared with that of the preceding year, exhibits a net increase of Rupees 32,261 as below:—

Items.	Settlement of Fusly 1273.		Settlement of Fusly 1274.		Fusly 1274.			
					Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Nunjah (wet lands) ...	12,34,528	6 0	12,27,620	7 4	...	...	6,907	14 8
Punjah (dry do.) ...	72,585	6 8	77,487	5 3	4,901	14 7	...	...
Total...	13,07,113	12 8	13,05,107	12 7	4,901	14 7	6,907	14 8
Gardens ...	4,77,759	2 6	4,84,749	5 3	6,990	2 9	...	...
Total Ryotwar...	17,84,872	15 2	17,89,857	1 10	11,892	1 4	6,907	14 8
Permanently settled ...	15,000	0 11	15,000	0 11	...	...	...	...
Rents for one or more than one year ...	2,806	12 0	...	...	...	...	2,806	12 0
Miscellaneous ...	7,055	14 2	9,547	7 4	2,491	9 2	...	...
Forests ...	28,607	5 11	56,199	11 6	27,592	5 7	...	...
Total...	53,470	1 0	80,747	3 9	30,083	14 9	2,806	12 0
Grand Total...	183,8,343	0 2	18,70,604	5 7	41,976	0 1	9,714	10 8
Net Increase..					32,261	5 5		

Sundry Sources of Revenue.

16. The revenue derived from Sundry Sources, amounted, it will be seen by Statement No. 10, to Rupees 15,60,887, being a net increase of Rupees 1,14,703 as contrasted with that of Fusly 1273. The causes of variations under each head are as follows:—

Abkarri.

17. In this item there has been an advance of Rupees 23,751, arising from the farms generally having realized better rents. Nearly one-half of this increase is due to the farm of Wynaad having fetched the high sum of Rupees 27,510 against Rupees 16,080 of the previous year owing to increased competition.

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Salt.		Indian Maunds.
Sales in Fusly 1274	...	5,28,003
" 1273	...	4,32,145
Increase...		45,557.

Salt Purchase.		Indian Maunds.
In Fusly 1274..	...	5,04,509
" 1273	...	4,65,187
Increase...		39,622

Proceedings No. 4,114, dated 4th July 1864.

18. The excess of Rupees 66,066 in this branch of revenue is chiefly ascribable to enhanced sales induced by the introduction of the discount system authorized by the Board in their Proceedings of the 6th September 1863, No. 5,580.

19. The salt purchased exceeded that of the previous year by 39,622 Indian Maunds.

Of the quantity purchased, 1,33,079 Indian Maunds were received from, and the price of the same adjusted at, Madras under the Board's Orders noted, the transit charges alone being debited in my accounts.

The remaining 3,71,730 Indian Maunds were obtained on contract from Bombay at prices averaging Rupees 58-1-0 per grace.

The per centage which the charges (Rupees 3,31,484) bear to the gross collections (Rupees 7,82,731) is 42 Rupees.

Sea Customs.

20. This head exhibits a deficit of Rupees 17,252, solely due to a falling off in the exportation of cocoanut oil occasioned by low quotations for this article in the European markets.

The total charges bear a proportion of sixteen per cent. to the gross collections.

Frontier Duty.

21. The increase of Rupees 832 in this item is attributable to a larger quantity of liquor having been imported from the French Settlement of Mahé than in the previous year.

Stamps.

22. Under this head there has been an increase of Rupees 38,699, arising from enhanced sales, caused partly by increased litigation, partly by extending mercantile transactions, and partly by the introduction of the discount system, which, though in force for only three months of the year under notice promises, satisfactory results.

The per centage which the charges bear to the gross collection is five per cent.

Income Tax.

23. The increase of Rupees 2,606 under this head is mainly owing to fresh assessments imposed during the year.

By enclosure No. 18 it will be seen that the demand at the commencement of the year amounted to Rupees 1,04,139 inclusive of arrears. Of this sum, Rupees 82,626 were collected during the year, and Rupees 438 written off as remission, under the Board's sanction, dated 21st June and 15th December 1864, leaving Rupees 21,075 outstanding at the close of the year. Nos. 3,823 and 8,042 respectively.

Of this sum, Rupees 3,473 were realized up to 31st July 1865. Coercive process was employed in the collection of the tax in two cases only for the recovery of arrears amounting to Rupees 49.

Abstract showing the Revenue from both Land and Sundry Sources in comparison with the preceding Fusly. 24. On the whole, the result of the Revenue Administration of this District for Fusly 1274, as compared with that for 1273, is an increase of Rupees 1,46,964 as shown below.

Items.	Fusly 1273.		Fusly 1274.		Increase
	RS.	A. P.	RS.	A. P.	
1. Land Revenue ...	18,38,343	0 2	18,70,604	5 7	32,261
2. Sundry Sources of Revenue ...	14,46,184	12 4	15,60,887	1 0	1,14,703
Total land and Sundry Sources...	32,84,527	12 6	34,31,491	6 7	1,46,964

SETTLEMENT REPORT OF

Demand, Collection, and Balance of all Sources of Current Revenue.

25. The subjoined comparative Abstract Statement exhibits the Demand, Collection, and Balance of all sources of Current Revenue in Fuslies 1273 and 1274:—

Items.	Demand.		Collection.		Balance at the end of the Fusly.		Per cent- age.	Balance after deducting subsequent col- lections.		Per cent- age.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS. A. P.	RS.	A. P.	RS. A. P.
Fusly 1273. { Land Re- venue ...	18,38,343	0 2	18,06,506	13 7	31,836	2 7	1 11 9	9,527	13 3	1 3 5
{ Sundry Sources of Revenue...	14,46,184	12 4	14,19,849	10 8	26,335	1 8	1 13 2	11,668	5 6	1 0 2
Total...	32,84,527	12 6	32,26,356	8 3	58,171	4 3	1 12 3	21,196	2 9	1 2 0
Fusly 1274. { Land Re- venue ...	18,70,604	5 7	18,28,607	1 3	41,997	4 4	2 3 10	33,453	6 7	1 12 7
{ Sundry Sources of Revenue...	15,60,887	1 0	15,40,174	0 2	20,713	0 10	1 5 3	17,234	10 10	1 1 7
Total...	34,31,491	6 7	33,68,781	1 5	62,710	5 2	1 13 3	50,688	1 5	1 7 8
Increase...	1,46,963	10 1	1,42,424	9 2	4,539	0 11	...	29,491	14 8	...

It will appear from this Statement that the outstanding balance at the end of the year under report was reduced by subsequent collections to Rupees 50,688. Of this, Rupees 20,134 are on account of Coffee Tax remaining uncollected, owing mainly to temporary absence of the planters; Rupees 17,235 on account of Income Tax; Rupees 5,000 stand against the Rajah of Cannanore, whose last instalment of Peshkush will according to Treaty become due only in September, and Rupees 8,319 are outstanding against sundry Ryots, principally of the Ponani Taluk, who were prevented from paying their revenue duly, owing to losses sustained by failure of crops.

Stringent orders have been issued for the early collection of these balances.

Demand, Collection, and Balance of Arrears.

26. The following is a Statement of Demand, Collection, and Balance of arrears:—

Items.	Land Revenue.		Sundry Sources of Revenue.		Total.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Balance at the commencement of the Fusly.	33,392	11 6	26,527	0 8	59,919	12 2
Amount collected within do.	28,444	9 5	24,976	10 7	53,421	4 0
Remitted as per sanction of the Board and Government, dated 21st June and 15th December 1864, Nos. 3,828 and 8,042, and 12th May 1865, No. 1,005, respectively	653	0 4	438	7 0	1,091	7 4
	29,097	9 9	25,415	1 7	54,512	11 4
Balance at the close of the Fusly ...	4,295	1 9	1,111	15 1	5,407	0 10
Deduct subsequent collections ...	506	0 3	...	...	506	0 3
Balance on the 31st July 1865 ...	3,789	1 6	1,111	15 1	4,901	0 7
Deduct on account of Income Tax...	...	...	361	15 1	361	15 1
	3,789	1 6	750	0 0	4,539	1 6

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Recommendation for remission.

27. Of the above balance, Rupees 2,341-0-8 are recoverable, and Rupees 2,198-0-10 irrecoverable. I request the sanction of Government for writing off the latter sum.

Years.	On account of Land Revenue.		Abkarry.		Total.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Fusly 1273 ...	272	7 0	...	...	272	7 0
Do. 1273 ...	1,175	9 10	750	0 0	1,925	9 10
	1,448	0 10	750	0 0	2,198	0 10

I may observe, that out of Rupees 1,448-0-10, recommended for remission on account of arrears of Land Revenue, Rupees 1,374 are over-assessments on certain Coffee Estates in Wynaad, the extents of which were on a re-survey found to be less than those ascertained by the first survey, according to which the original assessments were fixed.

The amount standing against "Abkarry" is the balance due by the renter of Wynaad, and I recommend its remission in consideration of the actual loss sustained by the renter during the term* of his lease by the closing up of the shops at Nedduvattam and Pykara on the transfer of that locality to Coimbatore in Fusly 1271.

* Fusly 1271 to 1273.

Extent to which Coercive Process was employed in the collection of revenue.

28. It was not found necessary to resort to compulsory measures for the recovery of revenue, except in the two cases noticed under the head "Income Tax" in paragraph 23.

Charges.

29. Statement No. 14 exhibits the revenue charges incurred during the year under review. They amounted to Rupees 6,69,553, and were Rupees 1,38,061 in excess of those of Fusly 1273. This is chiefly owing to the charges attending the transit of salt from Madras in both Fuslies 1273 and 1274 having been adjusted in the latter year's account.

The per centage which the total charges bear to the gross collections (Rupees 34,22,202) is 20 Rupees.

Working of the new System of Village and Taluk Accounts.

30. The Village and Taluk accounts, so far as they are applicable to and have been introduced in this District, were examined during the Jummaabundy, and found to have been kept satisfactorily in the Taluks Calicut, Ernad, Walluvanad, Palghat, Ponani, Cochin, and Wynaad.

In the Taluks forming the Sub-division some of the Village accounts are reported not to be kept as required. The Sub-Collector has been requested to issue such orders as will ensure all the accounts being duly written up, and to make examples of such of the village servants as are remiss in performing this duty.

The new forms of accounts to be kept in the English department of my Office, received with the Board's Circular Memorandum noted, have not yet been introduced, pending the receipt of the revised forms of the Treasury account with which the former should be made to correspond.

No. 470, dated 19th May 1865.

The Huzur accounts are therefore still kept in the old forms.

SETTLEMENT REPORT OF

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A brief reference to the Register of Lands acquired by public servants.

31. The annexed Abstract shows that only one public servant has acquired land during the year under report:—

Name and designation of Public Servants.	District and Taluk in which land is situated.	LAND ACQUIRED.		By what means acquired.
		Extent.	Assessment.	
Annasamiyan, Head Clerk, Head Assistant Collector's Office.	Malabar District, Walluvanad Taluk.	Acres. 4 5 7 1/2	RS. A. P. 26 11 5	By purchase.

* Appendix A.

Remarks on the Conduct of the Subordinate Officers.

32. The Sub-Collector's report* on the settlement of his division accompanies.

33. I can only endorse the remarks I made last year in commendation of the Officers then named.

My Serishtadar, Onden Ambu, has had considerable additional work entailed on him in connexion with the Inam Settlement which is approaching completion. *Ramani Marar, the Tahsildar of Ernad, has been very diligent in the administration of his important Taluk. His attention to the extension of road avenues is commendable, and has been attended with very satisfactory results.

(Signed) G. A. BALLARD,
Collector.

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SUB-COLLECTORATE.

- I have the honor to submit the annual Jumrahbundy Report for Fusly 1274.
- The Settlement was commenced in January last, and conducted at the following places:—

- | | |
|----------------------|---------------------------|
| 1. Othayashkundu ... | In the Cherrakal Taluk. |
| 2. Payangadi ... | |
| 3. Kavye ... | |
| 4. Thalliparamba ... | |
| 1. Tellicherry ... | In the Kottayam Taluk. |
| 2. Gunnayom ... | |
| 3. Kuthyparamba ... | |
| 1. Baddagarra ... | In the Kurumbranad Taluk. |
| 2. Payoth ... | |
| 3. Kollandi ... | |

3. No alterations have been made during the year under review in the limits of any of the Amshoms in the different Taluks with the exception of Kurumbranad in which the Collector's order, dated 28th January 1863, No. 3, directing that where lands lying within the limits of one Amshom were considered to belong to another and were assessed by the officials of that other Amshom the practice should cease, was acted upon in thirty-nine Amshoms, where it existed and involved a transfer of Rupees 1,232-14-10 from the accounts of certain of these Amshoms to others.

4. Similar cases in the Cherrakal and Kottayam Taluks will be disposed of during the current Fusly.

5. The total number of Pattahs issued was 8,483,* of which 5,004 refer to lands newly brought under cultivation, or of which the ownership had been changed by sale, &c. The remaining 3,479 were transfers necessitated by the death of former Pattahdars, and the succession to their property of their heirs.

6. There remain 773 Pattahs of this description to be dealt within the three Taluks as shown below:—

In Cherrakal...	88
In Kottayam...	476
In Kurumbranad...	209

7. The season was on the whole unfavorable, the November rains having entirely failed. The annexed table shows the rain-fall in the three Taluks:—

Taluk.	1273.			1274.		
	M.	I.	T.	M.	I.	T.
Cherrakal...	255	9	4	240	0	4
Kottayam...	264	8	8	239	5	2
Kurumbranad...	257	9	5	272	6	9

8. Sickness and mortality prevailed to a frightful extent. Cholera this year having taken the place of small-pox last year. Nearly two thousand persons succumbed to this dreadful scourge during the Fusly under review, and is still, I regret to say, sweeping away hundreds. The victims of fever have also been very numerous.

9. I have supplied medicines through the Zillah Surgeon to all the Taluks, and much relief has been afforded thereby; but demands for more are very pressing and numerous, and as such large quantities as are required cannot be supplied from the stores at the command of the Zillah Surgeon, application to Government for a special supply of fever and cholera medicines has been made.

10. I consider it advisable that supplies of these medicines should be indented for yearly by the Taluk Magistrates for distribution at cost price, and that printed directions as to the use of them should be supplied with them.

11. The annexed Statement shows the numbers of persons attacked, and of those who died of Cholera and Small-pox only:—

Taluks.	CHOLERA.			SMALL-POX.			TOTAL.		
	Attack- ed.	Cured.	Died.	Attack- ed.	Cured.	Died.	Attack- ed.	Cured.	Died.
Cherrakal. { Thalliparamba...	85	12	73	21	20	1	106	32	74
{ Cherrakal...	105	25	80	65	43	22	170	68	102
{ Cannanore.....	51	7	44	114	95	19	165	102	63
{ Tellicherry.....	206	5	201	54	49	5	260	54	206
Kottayam. { Kottayam	494	80	414	96	80	16	590	160	430
{ Chavasherry ..	...	...	...	20	13	7	20	13	7
Kurum- { Kurumbranad..	969	89	880	388	280	108	1,357	369	988
branad ... { Koilandi... ..	304	27	277	63	42	21	367	69	298
Total...	2,214	245	1,969	821	622	199	3,035	867	2,168
Deaths in 1273...	...	...	63	...	...	952	...	...	1,020
Difference...	...	...	1,901	...	...	753	...	...	1,148

12. The new Vaccine Department will, it is to be hoped, be able to check effectually the ravages of Small-pox.

13. The price of grain has risen very high. Paddy was sold in Fusly 1273 at Rupees 230-9-11 per garce, but rose during the Fusly under review to Rupees 244-6-10.

14. No lands were given up during the year.

15. The items, waste charged, and remitted, are so small as not to need any comment.

16. No Indigo is grown in this Sub-division.

17. The experiments with cotton have not been successful. The varieties of seeds received from Madras were distributed among different Ryots, and though the plants, where the seeds germinated, grew luxuriantly, the out-turn was insignificant and bad in quality. A small piece of ground attached to the Cutchery was sown with varieties, which all grew well, but just as the bolls were beginning to ripen, they were attacked by an insect which eat into the centre, and entirely spoilt the cotton.

18. The Sugar-cane cultivation in these Taluks is so small as to call for no comment.

19. The following is the result of the Settlement of the Land Revenue for Fusly 1274:—

	RS.	A.	P.
Fusly 1273	5,25,916	3	9
„ 1274	5,31,685	7	8
Increase...	5,769	3	11

There is a difference of Rupees 22-4-1 between the amount above shown and that shown as the total demand in the Goshpara accounts sent to the Huzur. The item is the demand for the current Fusly as Shistom on the Kotta Stalom, and has been struck out under the instructions conveyed in the Collector's letter, No. 1,901 of the 29th June 1865.

20. The following Statement shows the particulars of this increase.

Increase in wet.

	RS.	A.	P.
1. By resumption of remissions granted in former years...	199	8	11
2. By substitution of acreage for varam assessment...	26	11	10
3. By assessment upon Cowle lands	489	1	3
4. By amount of assessment on lands erroneously omitted in previous years but fixed in this	65	5	6
5. By do. upon lands newly fixed this year	254	13	1
6. By increase of cultivation on lands assessed after inspection	92	4	4
Total...	1,127	12	11

Deduct decrease.

1. Amount remitted on lands which appeared from an examination of the Hinduvi accounts to have been erroneously charged	15	1	10
2. Remission on lands planted with fruit trees... ..	16	2	1
3. Remission on account of heavy assessment	18	11	10
4. Do. on account of waste	36	10	11
5. Decrease of Jeumi Shistom in consequence of the sale of the Government Jenmom right	579	9	3
6. Remission on lands inundated	1	1	11
7. Amount of Shistom abandoned as per sanction of Government, No. 1,005, conveyed in the Collector's letter, dated 29th June 1865... ..	1	13	11
Total...	669	3	9
Net increase...	458	9	2

Dry.

Description of land.	1273.	1274.	COMPARISON.			
			Increase.		Decrease.	
	RS.	A.	P.	RS.	A.	P.
1. Ellu	1,849	1	9	1,366	14	11
2. Modan	6,374	12	6	5,338	3	4
3. Ponam	16,565	0	1	18,915	5	2
4. Pallyal	463	0	4	417	3	4
Total...	25,251	14	8	26,067	10	9
Net increase...	...	...	...	815	12	1
5. Permanently assessed Modan	...	...	...	1,167	2	5
Net Increase...	...	...	...	1,982	14	6

	RS.	A.	P.
Increase on gardens newly assessed	2,251	0	11
Cowle gardens brought under assessment	316	7	9
Assessment on old gardens	803	3	3
Remission resumed... ..	28	0	7
By adjustment of erroneous entries	1	3	11
Total...	3,400	0	5

SETTLEMENT REPORT OF

Deduct decrease.				RS. A. P.		
Remission on gardens yielding no produce	...	...	...	6	8	10
Temporary remission	...	...	...	19	14	6
Decrease of Jenmi Shistom in consequence of the sale of Jenmom-right	...	...	...	45	12	10
Total...	72	4	2			

Net increase... 3,327 12 3

Net increase including wet, garden, and dry... 5,769 3 11

21. From the following Statement it will be seen that the net increase in Land Revenue during Fusly 1274 was Rupees 16,866-7-3 in excess of the average Revenue during the last five years:—

Fuslies.	Cherrakal.	Kottayam.	Kurumbranad.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1269...	1,75,071 11 5	84,170 13 10	2,12,482 13 9	4,71,725 7 0
1270...	1,84,128 13 8	91,980 14 2	2,24,093 10 10	5,00,203 6 8
1271...	1,86,800 3 5	92,890 5 4	2,25,551 6 9	5,05,241 15 6
1272...	1,88,873 1 9	96,078 12 1	2,26,055 15 8	5,11,007 13 6
1273...	1,92,403 7 5	94,014 10 6	2,24,498 0 11	5,10,916 2 10
Total...	9,27,277 5 8	4,59,135 7 11	11,12,681 15 11	24,99,094 13 6
Average...	.....	.....	.....	4,99,818 15 6
1274...	1,94,001 3 7	96,190 15 5	2,26,493 3 9	5,16,685 6 9
Increase...	.....	.....	.....	16,866 7 3

22. Under the head of Abkarry there is an increase of Rupees 235-2-1, owing to higher prices having been bid at the sale of the Taluk Farms.

23. The increase of Rupees 4,604-13-11, under the head of Ferries, is to be attributed to a similar cause.

24. The following Statement exhibits the revenue under all heads:—

Items.	1273.	1274.	COMPARISON.	
			Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Wet	2,76,296 14 5	2,76,755 7 7	458 9 2	.....
Dry	27,680 5 3	29,663 3 9	1,982 14 6	.....
Garden... ..	2,06,938 15 2	2,10,266 11 5	3,327 12 3	.....
Permanently settled ...	15,000 0 11	15,000 0 11	.....	.....
Total...	5,25,916 3 9	5,31,685 7 8	5,769 3 11	.....
Abkarry	30,179 13 11	31,115 0 0	935 2 1	.....
Knife-tax	71 6 4	71 6 4	.....	.....
Total...	30,251 4 3	31,186 6 4	935 2 1	.....
Ferry rent	28,682 2 1	33,287 0 0	4,604 13 11	.....
Bandypttah rent ...	92 0 0	87 0 0	.....	5 0 0
Grand Total...	5,84,941 10 1	5,96,245 14 0	11,309 3 11	5 0 0
Net...	.....	.....	11,304 3 11	.....

MALABAR.

25. There are three items, Rupees 74-2-0, Rupees 4-11-7, and Rupees 30-8-6, which have been credited in the Taluk accounts, and which require explanation. The first is the amount of two years' assessment on certain land in the Tiruparangotur Amshom, which was ordered to be made good by the Menon of that Amshom as a punishment for his great carelessness in omitting to have the lands assessed to revenue in Fuslies 1272 and 1273. The second is Sevoy Jum-mah, of which the particulars are given below:—

RS. A. P.

In the Amshom of Maday... 0 1 6 Amount of Jenmabhogam on certain lands omitted to be entered.

Cheleri... 0 10 6 Due for Fusly 1273.

Mattool ... 1 1 0 } Due for Fusly 1273 on wet lands let on Cowle.

Mavilay ... 3 1 7

Total... 4 14 7

and the last is interest on arrears.

26. Of the total demand of Fusly 1274, there is an outstanding balance of Rupees 5,003-8-11, which has not been collected, of which Rupees 5,000-0-11 due by Ali Raja will be collected as usual in August or September, and Rupees 3-8-0 due by Mrs. West for quit-rent of a bungalow at Cannanore, which is being collected by the Collector of Coimbatore. The sum of Rupees 15-14-10 is the old balance of Shistom for Fusly 1273 on the Kottastaloom, permission to strike out this item has been asked for.

27. The charges of administration amounted to Rupees 73,733-1-3, being about twelve and a quarter per cent. on the revenue.

28. No landed property was acquired by any of the public servants in the Sub-division during the year under review.

29. With regard to the Village and Taluk accounts, I consider that there is room for improvement. I carefully examined all the accounts kept, and find that as regards the Amshoms only four accounts are kept, Nos. 3, 10, 11, and 12. The first of these is a dead letter; for as long as the Menons can make up their monthly remittances to send to the Taluk, they do not take the trouble of collecting from each Puttahdar only the amount of kist strictly due by him for each month. Very few Puttahdars pay as many kists as are supposed to be collected. The majority prefer to pay in one, two, or four lump sums. This saves the Menon much walking about and the tax-payers repeated calls for small instalments. In Cherrakal there are seven kists, but in Kottayam and Kurumbranad there are eight of different proportions. By reducing this number to four equal ones, to be collected in December, January, February, and March, much relief would be afforded to the Amshom officials, and the change would be generally approved of.

30. Accounts Nos. 10, 11, and 12 are correctly kept.

31. There are several other accounts, which according to the Manual should be submitted from the villages monthly, but such is not the practice. Accounts Nos. 15, 16, 17, 18 and 19 are sent in annually at the end of the Fusly to the Taluks, and 21 and 22 quinquennially.

32. On every hand I heard bitter complaints of the insufficiency of the pay of the Amshom officials, particularly of the peons whose case is well worthy of consideration.

33. The Acting Sub-division Serishtadar has been of much assistance to me in spite of his ignorance of English—the knowledge of which language I consider should be a *sine qua non* in a Sub-division Serishtadar.

34. The Sub-division Tahsildars have all given me general satisfaction.

TELLICHERRY,
5th August 1865.

(Signed) J. H. GARSTIN,
Acting Sub-Collector.

