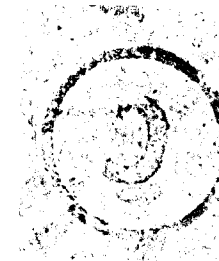


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Report on the Settlement of the Land Revenue
of the Province under the Madras Presidency.
1275. (1865-66)

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44. There is nothing before Government to show what of these arrears before the period prescribed by law had expired. Memorandum, showing the particulars of the "Miscellaneous items" to which they belong, should have been furnished. The Collectors of the Goda-

	Rs.	A.	P.
Recommended by the Board to be written off	1,14,725	10	0
Disallowed pending further explanation :-			
Madras	21,785	0	0
Godavery	16,433	0	8
Kistna	12,857	8	7
Already sanctioned	6,161	5	3
	57,220	14	6
	57,504	11	6

Kistna Districts should be called up to submit similar explanation regarding the irrecoverable balances of those Districts. Sanction has already been granted for the remission of the Shrotrium balances in Nellore in paragraph 7 of the Proceedings, dated 21st March 1865, No. 622. Deducting these items, sanction is granted for writing off the accounts the sum of Rupees 57,504-11-6 as irrecoverable.

45. Sanction for the remaining sum of Rupees 57,220-14-6 will be suspended until the Collectors have satisfied the Board as to their being really irrecoverable. The Government are quite prepared to write off irrecoverable arrears, but they must be satisfied that proper enquiries have been made before pronouncing them irrecoverable, that they have not become irrecoverable by culpable neglect on the part of the Revenue Officers; otherwise application for permission to clear the accounts of balances will become a mere form.

46. The Government are much dissatisfied at learning that the Board's repeated injunctions for the prompt scrutiny into and realization of arrears have not been attended to. Unless, however, they submit the names of the Officers who thus disregard their instructions, the Government cannot effectively uphold their authority. The Board will now call upon each Collector for a special report on the arrears of his District up to Fusly 1270. As the total amount of these arrears is only Rupees 62,000, this requirement cannot cause much trouble.

47. AGGREGATE REVENUE, CURRENT AND ARREARS AND CHARGES.—The aggregate revenue of the Presidency under all heads, including current and arrears, amounted to Rupees 630,78,437, or Rupees 11,43,726 in excess of the similar receipts for Fusly 1272. The entire charges of the year amounted to Rupees 54,94,433, or nearly 9 per cent. on the collections exclusive of the stoppages (Rupees 4,05,530) made by *ex-officio* Assessors of the Income tax. The similar per centage in Fusly 1272 was nearly 11. The decrease is owing to a special cause, viz., the large payments made in the previous year to the Zemindar of Nidadavoleo and the widow of the late Rajah of Tanjore, on account of the mesne profits of the estates restored to them.

48. The management of the estates of Palcondah and Hoonjeram by Messrs. Arbuthnot and Co., explained in paragraphs 68 to 70 of the report, is satisfactory.

49. The Government regret to learn that in the Districts of Cuddapah and Bellary the accounts, Talook and Village, are kept in such an unsatisfactory manner. The measures adopted by the Board are good so far as they go; but nothing is said of any punishment having been inflicted for the gross disobedience of orders reported. The Collectors of these Districts should be directed at once to remedy this state of affairs, and be informed that it is to them that Government look to enforce obedience to their orders. The Board should also make closer enquiries in other Districts, without delay.

16,951
 of Malabar 1,49,144
 &c... 10,681
 Total... 1,76,776

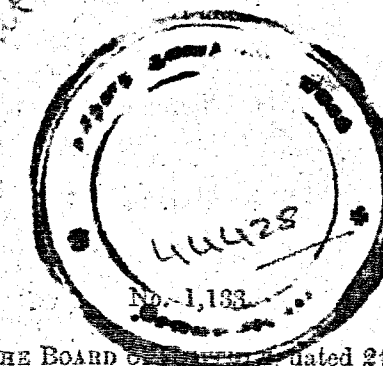
50. The sums received for land re-deemed and sold in fee simple during the year are shown in the margin. These items should be included in the Revenue for the year, of which they clearly form a part, although they are separately added to the head "Public Debt."

(True Extract.)

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

A. கருமநல்லம்..

 * செப்பனிடவதற்காக எடுத்த
 * கொள்ளப்பட்ட
 * நஷ்டமாதம் 1990 வருடம்
 * செப்பனிட முடிந்த
 * நஷ்டமாதம் 1990 வருடம்
 * ஆராய்ச்சி உதவியாளர்
 * கையொப்பம்



PROCEEDINGS OF THE BOARD OF REVENUE dated 24th February 1865.

1. The Board beg to lay before Government their Report on the Settlement and Collection of the Revenues of this Presidency for Fasli 1273 (A. D. 1863-64,) with the usual explanatory Statements as per accompanying list, and a printed volume containing the Reports of the several Collectors.

STATEMENT No. 1.

	Number of Taluks.	Number of villages.	Number of Puttahs.
Fasli 1272 ...	155	30,043	21,51,131
Fasli 1273 ...	156	30,280	21,33,308
Increase...	1	187	2,177

2. The number of Ryotwar Taluks is 156 (inclusive of the Town of Madras) containing 30,230 villages. The increase of one Taluk as compared with Fasli 1272 occurs in Vizagapatam, where the Narsapatam Taluk was under the Order of Government dated 17th July 1863, No. 1,313, again divided into the two Taluks of Golconda and Survasidda, which existed previous to the amalgamation and revision of establishments in 1859. The variations in the number

of villages are large in some Districts, though the net increase is only 187. In Ganjam, 173 Khond hamlets, situated below the ghauts in the Sooradah Khandam of the Gumsir taluk, have been for the first time brought to account; in Nellore, seventy-nine villages hitherto held under rents have been brought under Ryotwar settlement in the year under report. To the same District there was also a transfer of forty-seven villages of Streelharicotiah from the Collectorate of Madras, which further added to the number of villages in Nellore. This transfer accounts for a corresponding decrease in the Madras District. The decrease in the Kistna District is owing to the transfer of the Goodoor Estate, which consisted of twenty-five villages, to the Zemindar. In Tanjore, it is owing to the transfer of thirty-six villages to the head of Inam villages which have been made over in lieu of cash allowances to religious institutions. The changes in the other Districts are small, and do not require special notice.

3. The whole number of Puttahs, for Fasli 1273, was 21,33,308. Compared with the number in Fasli 1272, after excluding Madras quit-rent bills (58,597) as directed by Government, there was an increase of 60,774, which must be attributed in part to the large addition obtained in the increased number of Ryotwar villages as explained in the preceding paragraph, and partly to the increase in the number of persons employed in agriculture. Out of a total of 21,33,308 Puttahs, it was found necessary to renew only 6,18,631, or 29 per cent; but it must be borne in mind, that the entire number of Puttahs in the Trichinopoly District is included under this head, where it is usual to grant fresh Puttahs every year in consequence of the peculiar character of the assessment which hitherto varied every year with the crop grown. The system of permanent Puttahs will, however, be substituted in this District in the current Fasli, in which the new settlement will be introduced. Excluding then this District, the proportion of the renewed Puttahs to the total number is only 25 per cent., and the remainder 75 per cent. are Puttahs which were not

granted afresh. No alteration whatever was made in many of the old or unrenewed Puttahs. Others were modified by additional entries either in consequence of changes in the holdings or difference in the settled amount. This information is obtainable from the reports of the Collectors for only the Districts noted below. As it is desirable to ascertain in how many cases the holdings of the Ryots and the annual settlement remain unaltered in each District, Collectors will be desired to open an additional column in their future statements to furnish this information.

Districts.	Unrenewed Puttahs.		
	Modified by additional entries.	Not at all altered.	Total.
Ganjam	5,175	25,212	30,387
Godavery	9,523	107	9,630
Nellore	9,995	48,838	58,833
Bellary	24,011	99,233	1,23,244
Tinnevely	14,875	68,970	83,845
Coimbatore	6,540	1,33,138	1,39,678
Salem	12,549	1,73,972	1,86,521
South Canara	984	35,358	36,342

4. It is observed that the number of renewed Puttahs is still large in some Districts, and some of the reasons assigned for this are satisfactory; but one reason very generally given is that Ryots do not bring their old Puttahs with them at the time of Jumamahbundy. Perhaps a little more care on the part of the Taluk officers, to see that the Ryots are duly warned to send their old Puttahs to the Jumamahbundy Cutcherry, would remedy this, and gradually tend to reduce the necessity for renewal to a minimum. It is certainly undesirable that in every case in which no Puttah is produced, a fresh one should be issued. The Board have lately desired Collectors to furnish a separate Memorandum on account of Miscellaneous or Sundry items, such as Jodi on Inam lands, Tax on trees on unassessed lands, and other items of a ready money nature, and not to include them in the Land Revenue Puttahs, as those items are to be separately brought to account. Under this arrangement still fewer alterations will be necessary in the Land Revenue Puttahs. The Acting Collector of North Arcot, Mr. Banbury, lately suggested the use of stout printing paper for Puttahs as stronger and cheaper than country paper. The Board consider that this paper will answer the purpose very well, and intend instructing the several Collectors to introduce it in future for Puttahs from Fasli 1275. They will be furnished with a new form of Puttah similar to the one approved for the District of Trichinopoly, and be desired to issue fresh Puttahs in that form during the settlement of Fasli 1275, to be afterwards renewed once every five years in cases where numerous changes have been made in the Puttahs. The Collector of Madras proposes that whenever Puttahs are brought for renewal, a charge of one anna per Puttah, or such sum as the paper of the Puttah may cost, should be made on the Ryot. The Board disapprove this proposal, as it is altogether unusual to demand any fee from the Ryots for the Puttahs issued to them, and they doubt not that such a system would give additional room to the Karnams to extort money from the Ryots.

5. When reviewing the Board's Settlement Report for Fasli 1272, Government, in paragraph 2 of their Order dated 6th May 1864, No. 785, made some remarks on the short period occupied in the settlement of large Taluks. These remarks were communicated to Collectors, and their attention was called to the former orders of Government on the subject. In the Fasli under report, the settlement of many Taluks was conducted at more than one station. The Board must, however, observe that for mere purposes of settlement, it is not generally necessary that a Collector should

stay at any station for a lengthened period under the present improved system of Revenue arrangements and accounts, unless there are many complaints for inquiry. The holdings of the preceding year, unless relinquished at the commencement of the season, remain the same with any additions of land taken up; and a Tahsildar, who conducts his duty with regularity, should have all the necessary accounts, and information quite ready for the Collector on his arrival. The settlement of a Taluk should, in fact, be nearly completed before the Collector arrives. But, as Government observe, it is of much importance that Revenue Officers should traverse their Divisions, to afford the Ryots easy opportunities of access, and to form their own judgment of the condition of the people, the state of the country, the administration of their subordinates, &c. In paragraph 4 of his Settlement Report for Fasli 1273, the Collector of Kurnool (Mr. Minchin) remarks that the recent simplification of our Revenue system has made the annual settlement a far more formal matter than it was when the Board's order, dated 22nd November 1849, was published.

Season.

6. The early rains were generally abundant and favourable for agricultural purposes, but the north-east monsoon varied considerably in different Districts, and the rains which fell during this period were generally very scanty. The season was not, however, altogether unfavourable. The dry crops yielded a fair return on the whole, but a deficiency of water in tanks affected the lands dependant on them for irrigation; and such as draw their supply of water from anicuts and channels were favourably circumstanced.

7. In the Districts composing the Northern Circars, the season was good in the Ganjam, Vizagapatam, and the Godavery Districts; in the Kistna District it was on the whole favourable for dry, and the reverse for the wet crops; the Collector observes, that but for the anicut channels, scarcely any rice could have been produced in the District. In the inland Districts of Cuddapah and Bellary, and in the Districts of Nellore and North Arcot, the season was bad. In Cuddapah and Bellary the dry lands were cultivated to a greater extent but in both Districts there was a deficiency in the cultivation of wet crops. In the western parts of Nellore, the wells had scarcely sufficient water even for domestic purposes; and in North Arcot, the Collector reports that the north-east monsoon failed totally. Kurnool enjoyed a tolerably good season; and in Madras the season was comparatively favourable. South Arcot, Tanjore, Trichinopoly, Madras, and Tinnevely, suffered not so much from an actual deficiency of rain as from its unseasonableness. The District of Tanjore was visited, on 19th October 1863, by a severe gale, which, besides causing a considerable amount of damage to the shipping in the roads, also injured the early wet crop then about to be harvested; a considerable number of Coconut and Plantain trees were also blown down in the villages lying near the coast. The Collector brings forcibly to notice the very defective state of the Caveri in its more eastern section, and also the generally inefficient condition of the channels of supply and drainage in the south-eastern part of the District. The Board have already requested the

See Board's Proceedings 22nd September and 11th November 1864, which has been referred to the Superintending Engineer of the 6th Division—see Government Order dated 6th October and 23rd November 1864.

attention of the Government to the state of this important irrigation works in this District. In the Sub-division of Madras, the season was particularly adverse to dry cultivation, and a special remission was found necessary. In Salem and Coimbatore, the season was on the whole favourable, but wet cultivation here, as elsewhere,

suffered to some extent from the inadequacy of the later rains. The season on the West Coast was not so good as usual; but in South Canara, garden produce was more abundant than in Fasli 1272.

8. The average rain-fall in each District, as compared with Fasli 1272, is entered in the sub-joined table, which has been prepared from the monthly returns received from the Collectors. The figures entered for Nellore, Trichinopoly, and Salem, will be found to differ from those in the Collector's present reports; but as the entries in these latter represented the total rain-fall instead of the average, the figures as in the monthly returns were taken in these cases. In Kurnool, however, the result, as per monthly returns, differed considerably from that shown in the report; the Collector having been called upon to account for the difference, has reported that there is a mistake in the monthly return, and that the rain-fall as entered in his report, viz., 17.8 inches, is correct. This has accordingly been adopted in supersession of the figures in the monthly returns. The fall of rain in South Arcot is entered as 129.36, which is apparently erroneous. The Collector has been directed to ascertain, if possible, the correct fall of rain.

Districts.	April to September 1863 inclusive.	October 1863 to March 1864 inclusive.	Total for whole year.	Total for Fasli 1272.
	Inches.	Inches.	Inches.	Inches.
Ganjam	30.06	13.47	43.53	54.08
Vizagapatam	33.29	13.17	46.46	31.45
Godavery	26.14	6.86	33.00	35.81
Kistna	14.80	4.95	19.75	29.69
Nellore	9.13	19.15	28.28	24.84
Cuddapah	12.80	8.32	21.12	20.45
Bellary	9.78	3.91	13.69	21.70
Kurnool	13.7	4.1	17.8	58.11
Madras	14.52	20.94	35.46	28.29
North Arcot	11.55	7.11	18.66	22.69
South Arcot	113.70	15.66	129.36	75.22
Tanjore	19.32	36.66	55.98	56.00
Trichinopoly	15.25	20.16	35.41	35.53
Madura	15.96	16.39	32.35	35.58
Tinnevely	11.30	18.30	29.60	42.77
Coimbatore	20.51	12.45	32.96	36.85
Salem	14.62	10.45	25.07	33.30
South Canara	159.62	6.48	166.10	183.30
Malabar	124.71	9.90	134.61	125.54

Sanitary condition.
Kistna, Tanjore.
Cuddapah, Madura.
Bellary, South Canara.
Kurnool, Malabar.

9. In a sanitary point of view, the year was exceptional. Cholera and Small-pox prevailed more or less in almost all the Districts; those which suffered most from one or other of these epidemics are noted in the margin. Cholera breaking out in Kurnool spread through the District, and caused serious ravages in places along the Irrigation Company's Canal. In Tanjore, it was unusually virulent, and was aggravated by excessive heat. Fever prevailed in parts of Madura, Bellary, and Malabar, and in the last mentioned District, it was accompanied by violent diarrhoea, which proved fatal in numerous cases in the Wynad, and the tracts bordering the hill ranges. The loss of cattle from disease, and from want of pasture, was very large in some Districts, especially in Cuddapah.* The subject of cattle disease has, as the Government are aware, engaged the Board's attention for some time past. Translations of Mr. Thacker's valuable Memorandum on the treatment of diseased cattle have been published in the several District Gazettes, and widely circulated among the Ryots.

10. The results of the vaccine operations in each District are shown below:

Total number vaccinated.				
Districts.	Successful.	Unsuccessful.	Total.	Per centage of the unsuccessful cases to the total number.
1. Ganjam	7,249	564	7,813	7
2. Vizagapatam	12,717	100	12,817	1
3. Godavery	7,351	2,322	9,676	24
4. Kistna	7,962	1,619	9,581	17
5. Nellore	11,288	673	11,961	6
6. Cuddapah	8,988	1,578	10,566	15
7. Bellary	8,794	673	9,467	9
8. Kurnool	3,105	81	3,186	2
9. Madras	5,978	640	6,618	10
10. North Arcot	6,226	412	6,638	6
11. South Arcot	8,146	616	8,762	7
12. Tanjore	16,497	507	17,004	3
13. Trichinopoly	7,514	770	8,284	9
14. Madura	19,996	1,082	21,078	5
15. Tinnevely	4,761	697	5,458	12
16. Coimbatore	18,016	1,778	19,794	9
17. Salem	17,362	3,559	20,921	16
18. South Canara	3,314	916	4,230	21
19. Malabar	5,215	1,410	6,625	21
Total	1,79,037	20,027	1,99,064	10
Fasli 1272	1,75,711	19,750	1,95,461	10

* Godavery, South Arcot, Tanjore.
Salem, Malabar, Madras.

Some of the Collectors* state that the returns of vaccination are still questionable, though not quite so fabulous as they used to be;

and they attribute this result to the utter inadequacy of the staff of vaccinators, who are expected to perform an amount of work which is physically impossible; to the smallness of their salaries, and to the want of a competent itinerating Inspector to keep them to their work. The Collector of South Arcot has, with reference to his remarks under this head, furnished in his report extract of a letter addressed to him by the Zillah Surgeon, in which that Officer pointed out that the chief defect in the present system of vaccination is the absence of local Superintendents, who existed formerly and were abolished. This part of the Collector's report was communicated by the Board to the Principal Inspector General, Medical Department, who has informed them, that under a recent sanction of the Government of India, eleven Sub-Assistant Surgeons will be appointed in the Provinces for the more efficient supervision of the Department. The Board trust that the employment of these officers will improve the present state of things.

Prices.

11. Prices though in some Districts slightly below those of the preceding year, showed no tendency to recede from the high standard to which they have attained in late years. Compared with the high prices of Fasli 1272, the increase ranges from four per cent. in the case of Cholam and Horse-gram, to six per cent. in the case of Cumbu and Raggy, and contrasted with the averages

16. As compared with Fasli 1272, the remissions on account of waste show an increase of

	Extent.	Assessment.
Fasli 1272	2,51,135	6,50,082
Fasli 1273	2,58,167	9,20,358
	2,77,132	2,70,276

Rupees 2,70,276 on 2,77,132 acres of land.

Nearly the whole of this increase occurs in the Tinnevely District, where, in consequence of the failure of seasonable rains, a large extent of

land was left uncultivated. The Collector reports that the accounts connected with waste were carefully examined, and such lands as were proved, on inquiries made at the settlement, to have been left waste from causes over which the Ryots had no control, obtained remission; but those the non-cultivation of which was the result of neglect on the part of the Ryots, were charged with assessment. The remission thus granted, in Tinnevely, was Rupees 2,20,371 on Acres 310,420 of land, as entered in Statement No. 3; but these entries include Acres 58,434 and Rupees 45,859 on account of *Eavoo* and *Dittu* Inams, which are included in the extent of the Ryots' holdings and then deducted, the proportionate revenue demand being paid to the Maniem holders without being brought to account. This practice it is not desirable in the Board's opinion to continue; but it may not be expedient to make any change until the Revenue Settlement now in

* Collector's letter, 15th October 1864.

hand is completed.* There is probably also an item called Odengadoo or thorn jungles first in-

cluded in Ryots' holdings and then deducted, which anomaly should also be rectified. The Board will instruct the Collector on these points after receiving further information from him. The above deductions are shown separately in the statement of holdings received from the Collector, but in the general statement No. 3, they are included under the head "Waste remitted" in the absence of a more appropriate column. Deducting these items, the *bona fide* waste remission granted in Tinnevely during the year is Rupees 1,74,512 on Acres 2,51,986. By far the largest proportion of this remission was granted for dry lands, which the Collector states was owing to causes over which the Ryots had no control, that is evidently from failure of rain; but this cause is not recognized generally as a ground for granting remission on dry lands. But the season was very unfavorable. It seems also that the Collector made minute and careful inquiries, and satisfied himself that the remission was necessary. It is observed also that a very large amount of waste has been charged to the Ryots.

17. In Madras and North Arcot also the remissions granted for waste were considerable, amounting to Rupees 1,22,621 and 1,29,818, respectively. The former sum includes Rupees 38,914 remitted on Punjab fallow chiefly in the Madranthakam Taluk, and the Collector reports, with reference to the Board's inquiry regarding the same remission granted in Fasli 1272, "that in that Taluk there are extensive tracts of high land which can only be cultivated with the grain called Varagu, to grow which successfully fifty per cent. at least must be laid in fallow each year. None of the land is, therefore, relinquished by the Ryots with the understanding that a remission to the extent of the fallow would be given to them. Mr. Banbury called upon the Ryots to try and cultivate other crops upon this fallow, and warned the officials also to scrutinize carefully the fallows upon which the remissions were demanded, and to be sure that upon such no other crops were grown. The result has been that in the current year the remissions on such fallows show a decrease of Rupees 1,715, and orders have been sent to continue the scrutiny with I hope in future, still greater success." This remission for dry waste is opposed to the existing rules, which require that a Ryot must pay for all land that he chooses to hold. He is at liberty to relinquish any portion he pleases, and to take up other land if he requires it, but he is not to expect remission for land he retains in his holding. It is particularly desirable to enforce this rule in the Madras District. But it may be considered a hardship to enforce it before the revision of the assessment is made, and the lands which necessarily require an alternate year's fallow are fairly assessed with reference to this necessity. When that is done, the remission for fallow will be altogether prohibited. The remissions allowed in the same District for Nunjah waste amounted to Rupees 83,567, or Rupees 44,575 less than the last year's remission given for the same description of land. The same rule which renders it incumbent on a Ryot to pay for his whole holding in dry lands, entitles him to remis-

sions where Nunjah lands are left unsown solely in consequence of a failure of water rendering it impossible for the Ryot to raise a crop, and carrying out this principle, the Board authorized Mr. Fane to grant a larger remission than had been at first allowed for Nunjah waste by the Acting Collector, Mr. Banbury, who appeared to have adopted a plan for granting remissions which was unjust to the Ryots, and opposed to the orders of the Government, and detrimental to the interests of the District. The propriety of the Board's Proceedings has, however, been questioned by Government, and the amount of remissions to be sanctioned on this account has not yet been finally settled. The information called for by the Board has been received, and will shortly be laid before Government. In the meantime this remission is held in abeyance. In North Arcot,

	North Arcot.	Rupees.
Nunjah waste remitted	...	1,22,483
Dry do.	...	17,335

the remissions on account of Nunjah waste are reported by the Acting Collector, Mr. Banbury, to be very heavy, he observes that the Col-

lector, Mr. Robinson (who made the settlement) "was induced by the failure of rains coupled with 'annually bad harvests, to be more than usually liberal this year in granting remissions.' But as regards the Nunjah remissions if there was no water, the Board would remark that the Ryots had a clear claim to a just liberality.

	Rupees.
Godavery District	2,67,052
Kistna do.	2,82,124
Nellore...	1,19,637
South Arcot	1,65,491
Tanjore...	1,03,258
Tinnevely	1,54,106
Coimbatore	1,77,331

18. The sums charged for waste were large in the Districts noted in the margin. In the Godavery and Kistna Districts, the charge is only nominal, as under the joint rent system which still prevails in the greater part of those Districts, the entire waste is included in the

settlement merely for purposes of account. In Nellore, only Rupees 91,678 was *bona fide* charged, the rest being the assessment on portions of fields left waste had to be remitted. This should not, however, have been included in the amount of waste charged. The charge is apparently still large, but the Collector considers the enforcement of the demand necessary. The assessment charged in South Arcot was chiefly upon dry lands left waste through the negligence of the Ryots, and amounted to no less than Rupees 1,04,276, to which the Board cannot object; but the principle adopted by the Collector in charging Nunjah lands left waste for want of water according to a scale proportioned to the extent of loss sustained by a Ryot in his whole holding is not correct. The Collector explains that only fifty per cent. was remitted on lands left unsown where the percentage of actual loss on Nunjah waste and Shavi exceeded twenty-five per cent. of the total Pottah Beriz; but this system is unauthorized by the Board or by Government. The broad principle laid down by Government, and which is generally observed in other Districts, is that remission to the full extent of the demand should be granted to Nunjah lands left waste in consequence of the failure of irrigation, but that the full charge should be made on lands which having irrigation are left unsown through the neglect of Ryots. There is no reason why there should be an exceptional rule for South Arcot. The Collector presumes that deviation from the rules for granting remission on Nunjah left uncultivated, owing to failure of means of irrigation, is discretionary; but there is nothing in the orders of Government to warrant such a conclusion, and it is desirable that the same system, in respect to charging Ryots for water which they have not been able to obtain, should be observed in all Districts alike. The system for which Mr. Reade contends must necessarily lead to very objectionable prying into the Ryot's circumstances, an evil which it has been the object of Government and the Board for many years to reduce to the utmost extent possible. The simple rule, which requires payment if there is water, and excuses payment if there is not, is safe and intelligible, and should be universally adopted. He appears to have confounded the rule relating to Shavi with that prescribed for land left waste. Mr. Reade states that 59,987 Rupees was charged against wet land left uncultivated by poor Ryots; but he must rather mean, (the Board infer,) Ryots who were generally well-to-do. The sum when compared with the small amount 17,632 remitted for Nunjah waste is out of proportion excessive. In Tanjore also the amount charged Rupees 1,63,253 is heavy, but appears to be the result of careful scrutiny by

Tinnevely waste charged, ...	Rs. 1,54,106
Do remitted ...	Rs. 2,20,371

the Collector. In Tinnevely, the charge is moderate when compared with the large sum remitted; and in Coimbatore, the sum of Rupees 1,77,331 includes no less than 86,000 Rupees, which is one-fourth assessment of land held for pasture. The charge in this latter District will still be upwards of Rupees 90,000; and the Collector reports that it is the assessment on lands kept waste by the Ryots for their own convenience or from neglect.

19. The actual cultivation of the year (including waste charged) upon which the Settlement was made amounted to Acres 16,461,419 or Acres 261,490 in excess of Fasli 1272. The net Settlement after making the usual deductions and additions on account of remissions and sundry items, &c., amounted to Rupees 3,55,70,543 including South Canara and Malabar; and the result as compared with Fasli 1272 is an increase of 5,38,143, as shown in the subjoined abstract:—

ITEMS.	FASLI 1272.		FASLI 1273.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Unirrigated land.....	128,21,125	145,44,721	131,11,153	145,88,154	2,90,028	43,433	...	...
Irrigated do.....	29,74,919	154,67,985	29,49,892	151,17,094	.....	.....	25,027	3,50,981
Garden do.....	4,00,885	16,51,418	4,00,374	15,05,435	.....	.....	511	1,45,983
Total...	161,96,929	316,64,124	164,61,419	312,10,593	2,64,490	.....	...	4,53,531
2nd crop assessment	...	6,70,809	...	6,66,391	.....	.....	...	4,418
Additional do.....	...	8,85,967	...	10,08,882	.....	1,22,915	...	...
Total assessment.....	...	332,20,900	...	328,85,864	.....	.....	...	3,35,036
Add South Canara and Malabar	...	33,17,420	...	31,67,314	.....	.....	...	1,50,106
Total...	...	365,38,320	...	360,53,178	.....	.....	...	4,85,142
Deduct remission	...	26,22,736	...	16,73,013	.....	.....	...	9,49,722
Remainder.	...	339,15,584	...	343,80,165	.....	4,64,581	...	...
Add sundry items.....	...	11,16,816	...	11,90,378	.....	73,563	...	...
Total...	...	350,32,400	...	355,70,543	.....	5,38,143	...	...

20. In the cultivation of unirrigated lands, there has been an increase in all the Districts except Tinnevely. The falling off in this District of Acres 2,42,319 is, it is stated, owing to the relinquishment of a large extent of poor land by the Ryots under the impression that by retaining the land in their holdings they would be charged with reference to the state of the season should the land be left fallow, while, from its inferior character, it cannot be cultivated every year. In the irrigated and garden land, there was no material variation in any District. On the whole there was an increase of Acres 25,027 under the former head, and a decrease under the latter of Acres 511. The assessment, however, shows a large falling off in some Districts as compared with Fasli 1272, notwithstanding that there has been an increase in the area of cultivation, and this is accounted for by the circumstance, that in the year under report the permanent remissions from the survey assessment have been altogether excluded, and the net amount only brought

to account, while, in previous years, the remissions were included in the assessment in the first instance, and then subsequently deducted. The Collectors were instructed to exclude these sums from the accounts of Fasli 1272, but owing to the late receipt of the Board's orders in that year, the change was only carried out in the accounts of the Fasli under report.

21. The item second crop assessment shows a slight decrease, but in some Districts, notably Bellary and Madras, there were large variations. The decrease in the former District of Rupees 48,720 is the result of failure of rain, and the consequent short supply of water in tanks. In Madras the increase (Rupees 40,818) is nominal, being the result of an alteration made in the year under report in the system of bringing the second crop assessment to account. Under the practice which had hitherto prevailed the assessment on certain Nunjah lands registered as two crop land was a consolidated double crop assessment, and remission was given under the designation of Fussil Cummee or Bhaganasty if a second crop was not grown. This practice has now been discontinued, and the second crop assessment on these lands is now brought to account separately as such only when a second crop is raised.

The increase of Rupees 1,22,915 in the amount of additional assessment is the result of a gross increase of Rupees 1,37,430 in eleven Districts, and a gross decrease in five of Rupees 14,515. The increase is large in the Districts noted in the margin, but in Tanjore it is only nominal, as the Teerwajasti in the Olingu villages, which was not hitherto distinguishable from the Ayen assessment, has been now separated and included under the appropriate head of additional assessment.

STATEMENTS 6, 7, and 8.

22. The remissions granted at the settlement amounted to Rupees 16,73,013. The decrease as compared with Fasli 1272 amounting to Rupees 9,49,722, occurs chiefly under the head of Fixed Remissions, as will be seen from the following abstract:—

Items.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Occasional Remissions	9,00,160	9,30,081	29,921	...
Fixed do.	9,73,297	9,029	...	9,64,268
Items allowed on the collections or from the Beriz of villages	7,49,278	7,33,503	...	15,375
Total... ..	26,22,735	16,73,013	29,921	9,79,643
Deduct Increase...			29,921	
Net Decrease...			9,49,722	

23. Of the items comprised under the first head, the Shavi remissions show the largest increase, viz., 1,03,760, which occurs chiefly in the Districts noted in the margin, and is owing to the failure of the later rains and the insufficiency of water in the tanks, &c., to bring the standing crops to maturity. The remissions granted for Palanashtum or loss of produce amounted to Rupees 19,638, of which Rupees 17,280 was in the Kistna District. The similar remission granted in this District in Fasli 1272 was only Rupees 872, and the larger amount in the year under report was rendered necessary by the adverse character of the season. The Collector reports that the want of water was felt in the Repalli and other Delta Taluks also, where a great deal of wet land was cultivated under the

Influence of the anicut water, but owing to the failure of the rain and the insufficiency of the supply from the anicut to bring the crops to maturity, some had to be abandoned; and remissions were unavoidable.

24. The large decrease under the second head of remissions is due to the exclusion of the permanent remissions from the accounts as already stated. In Trichinopoly, Coimbatore, and Salem certain authorized reductions in the land assessment of a permanent character were excluded. In Madras the assessment of the highly assessed Nunjah lands was recently ordered to be reduced. Up to Fasli 1272 these remissions were annually granted at the Settlement, the assessment inclusive of them being brought to account in the first instance, but as no advantage was gained by this course, the remissions have been "altogether expunged" from the accounts in the year under report, as desired by Government in paragraph 14 of their Proceedings, dated 6th May 1864, No. 785. This course was followed also in regard to certain remissions of a permanent nature in the Kistna and Kurnool Districts amounting to Rupees 18,843 and 344 respectively, and to the remission on the Tharao settlement in South Canara.

25. It will be observed, however, that a small sum of Rupees 9,029 is still entered under the head of "Fixed Remission." This occurs in South Arcot and Coimbatore. From the explanation furnished in the Collectors' reports, it appears that these sums are the remissions allowed from the assessment of certain villages peculiarly circumstanced; and the Board will decide after more full inquiry into the origin and nature of these remissions, whether the amounts are to be altogether expunged from the accounts as fixed remission, or transferred to a more appropriate head. For the present they have been entered under this head, as they have always hitherto been in the accounts of previous years.

26. The third head of remissions consists chiefly of the deductions made from the settled demand for the payment of village officers. This mode of remunerating village servants prevails to a large extent in the Districts noted in the margin. The total sum deducted on this account amounts to Rupees 6,59,296, which is in excess of the deduction made in Fasli 1272 by only Rupees 566. A large sum has hitherto been annually collected in Trichinopoly under the head of "Cutla Shelavoo," but is not shown in the settlement accounts. The recently introduced village cess will take the place of this, and be credited to the "Village Service Fund."

STATEMENT No. 3.

	Increase.
Rs.	
Godavery	29,483
Tanjore	12,016

27. The total demand on account of Sundry Items, which appear as additions to the ordinary Land Revenue, amounted to Rupees 11,90,377, or Rupees 73,561 in excess of the similar demand for Fasli 1272. By far the largest proportion of the increase is in the item of Jodi on Sundry Inams, amounting to no less than Rupees 54,757, occurring chiefly in the Godavery and Tanjore Districts, and is due in the former case to the quit-rent of former years having been brought to demand in the year under report upon the receipt of the quit-rent Registers from the Inam Commissioner, and in the latter to the additional quit-rent imposed by the Commission. Owing to this latter cause there was also an increase in some other Districts, but this was in some measure counterbalanced by an apparent decrease in Bellary amounting to Rupees 12,599, the Jodi on whole Shrotriem and Inam villages, which was erroneously entered by the Collector under this head in his accounts of Fasli 1272,

	Increase.
Rs.	
Vizagapatam	1,945
Kistna	3,415
Nellore	7,364
Coimbatore	8,173
Salem	4,849

having been in the year under report re-transferred to its proper place. In the remaining Sundry items the increased amounts are not so large as to call for notice. The Board have lately instructed the Collectors to include these Sundry items in future under Land Revenue Miscellaneous, so that all the items may be seen at one view.

28. The settled Ryotwar Land Revenue demand of the year amounted, as already shown, to 355,79,543. The increase, Rupees 5,38,143, which this revenue exhibits over that of Fasli 1272, results from a gross increase of Rupees 7,86,990 in fourteen Districts, and a gross decrease* in Cuddapah, Bellary, Tanjore, Tinnevely, and Malabar, of Rupees 2,48,847. Besides the large amount of remissions found necessary owing to the indifferent season, a special cause also operated to bring about the large decrease in Tanjore amounting to Rupees 1,19,259, viz., the assignment of lands assessed at Rupees 1,24,553 to native religious institutions in lieu of money payments.

29. The total Land Revenue demand of the year including Ryotwar, which has been fully noticed in the preceding paragraphs, is shown below in comparison with Fasli 1272:—

Items.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
1. Peishcush on permanently settled estates.	51,01,487	51,29,486	27,999	...
2. Jodi of Shrotriem and Inam villages ...	5,77,439	6,12,282	34,843	...
3. Rented villages... ..	2,25,969	1,74,683	...	51,306
4. Ryotwar... ..	350,82,899	355,70,542	5,38,143	...
5. Amani or division of produce... ..	16,716	12,639	...	4,077
6. Miscellaneous items... ..	17,14,133	16,56,423	...	57,710
7. Forest Revenue... ..	1,93,622	2,65,162	71,540	...
Total Land Revenue...	428,61,785	434,21,217	6,72,525	1,13,093
		Net...	5,59,432	...

The net increase of Rupees 27,999 in the Peishcush shown above is the result of the following variations:—

Increase in the Kistna District, being the Peishcush of the Gudur Estate made over to the Zeminder... ..	Rs. 32,022
Decrease, being the reduction in the Peishcush of certain Estates in Vizagapatam as compensation for lands taken up for roads sanctioned in Government Order, dated 25th September 1862, No. 2,088... ..	1,969
Do. do. of the Pittapur Zemindari in the Godavery District on account of lands assigned to Inamdars in lieu of those occupied for public purposes	832
Do. do. of Kungundi in North Arcot on account of lands taken up for Railway purposes, as per sanction of Government, dated 20th January 1864, No. 30... ..	1,222
Total Decrease...	4,023
Net Increase...	27,999

30. The increase in the Jodi of whole Shrotriem and Inagi villages is the result of variations principally in the Districts noted in the margin.

	Increase.
Godavery	2,806
Kistna	3,881
Cuddapah	2,051
Bellary	22,319
Tanjore	20,833
	Decrease.
Kurnool	16,370

With the exception of Bellary, the increase consists mainly of the additional quit-rent imposed by the Inam Commissioner, and is large only in Tanjore. The increase in Bellary is nominal, being the result of the transfer to this head of the Jodi which was erroneously entered in the accounts of Fasli 1272 under the head of Sundry items as already observed. In Kurnool, the amount brought to demand in Fasli 1272 included the arrears of the preceding year, and the absence of any such credit in the Fasli under report has occasioned the decrease. Of the decrease in rents, nearly the whole, viz., Rupees 48,906, occurs in Nellore, and is owing to the transfer to Ryotwary already mentioned of the seventy-nine villages hitherto held under Shrotriem tenure.

STATEMENT No. 10.

31. The revenue from Amany villages shows a slight decline in consequence of some of these villages in Nellore, Madras, South Arcot, and Tanjore having been transferred to other modes of settlement in the Fasli under report. The small increase of Rupees 936 in the revenue from these villages in the last mentioned District, notwithstanding a decrease in their number as compared with Fasli 1272, arises from the enhanced rates of current prices.

32. The demand on account of Miscellaneous Items amounted to Rupees 16,56,423 showing a decrease below Fasli 1272 of Rupees 57,710.

Districts.	Demand.	Collections.
	Rupees.	Rupees.
Ganjam	745	387
Vizagapatam	774	393
Godavery	3,893	1,542
Kistna	3,103	2,103
Nellore	745	745
Cuddapah	39	39
Bellary	16	16
Kurnool	67	67
Madras	9,714	9,714
North Arcot	1,414	1,103
South Arcot	374	374
Tanjore	701	701
Tiruchinopoly	738	738
Madura	3,598	947
Tinnevely	1,436	1,436
Coimbatore	23	23
Salem	2,013	2,013
South Canara	741	741
Malabar	610	610
Total	30,104	24,727

In Statement No. 15, which contains the particulars of these items, the same arrangement has been followed as in Fasli 1272 except in regard to "Interest on arrears of Land Revenue," which, under the orders of the Government of India referred to in the Accountant General's Notification, dated 1st March 1864, No. 92, was, in the Fasli under report, transferred from this head to "XVI. Interest." The revenue from this source in Fasli 1272 amounted to Rupees 32,613, and the whole of this sum appears as decrease against the item under "Miscellaneous." The demand for Fasli 1273 amounted to Rupees 30,104, and the collections to Rupees 24,727 as shown in the margin, which amount has been credited to XVI. Interest as abovementioned.

33. Of the remaining items under Land Revenue Miscellaneous, those in which the largest variations are found are entered in the margin. No explanation appears necessary for the increase. Of the first item of decrease, the largest portion, viz., Rupees 11,664, occurs in Tanjore, and is attributable solely to the smaller extent of cultivation brought to account after the close of the Jamabundy. The decrease in the second item is, in consequence of the restrictive orders regarding Coomery cultivation, which, by the vigilance of the local officers, has been confined within narrower limits. Of the decrease in the "Other items," the amount of Rupees 11,611 occurs in the Godavery District, being the sum realized by exceptional sales of the occupancy

	Increase.
Revenue from sequestered Inams	10,003
Collections from boundary lands in dispute	12,631
Water tax on Zemindary Inams, &c., lands	11,018
	Decrease.
Land cultivated but not included in the Jamabundy	12,923
Cultivation of Jungle land newly cleared by burning in South Canara	14,789
Other Items	22,616

of the Jamabundy. The decrease in the second item is, in consequence of the restrictive orders regarding Coomery cultivation, which, by the vigilance of the local officers, has been confined within narrower limits. Of the decrease in the "Other items," the amount of Rupees 11,611 occurs in the Godavery District, being the sum realized by exceptional sales of the occupancy

right in unoccupied land, erroneously credited to this head in Fasli 1272, and now transferred to "Public Debt." The decrease of Rupees 8,608 in Bellary is due chiefly to the revenue from Government plantations having been transferred from this head to the Jungle Conservancy Fund.

34. The component items of Forest Revenue are entered in the Statement No. 16. It will be seen that the increase of this Revenue, as compared with Fasli 1272, occurs chiefly in the two items noted in the margin. The increase in the item "Sale of Timber" is nominal, as the revenue of the year includes a sum of Rupees 40,000 received into the Treasury of Coimbatore as advance for timber supplied from the Madumalay forests for the Lawrence Asylum subsequently refunded under Government Order, dated 6th April 1864, No. 620. The increase of seigniorage appertains mainly to Cuddapah, Kurnool, and South Canara, and is due chiefly to the higher rates of seigniorage levied on timber and bamboos under the new rules.

35. The cultivation of the special products, Sugar-cane, Cotton, and Indigo, is shown in the subjoined abstract in comparison with Fasli 1272. It will be seen that the extent of land cultivated with Sugar-cane does not materially vary, but that the area of Cotton cultivation shows very large increase, and that of Indigo a large decline:—

Items.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Sugar-cane	37,870	37,837	...	33
Cotton	13,09,234	17,66,312	4,57,078	...
Indigo	2,03,131	1,63,665	...	39,466

36. The Cotton cultivation has increased every where specially in the great cotton growing Districts as shown in the subjoined Statement:—

Districts.	Fasli 1272.	Fasli 1273.	Increase.
	Acres.	Acres.	Acres.
Kistna	1,25,235	1,38,559	63,324
Nellore	20,398	28,362	7,964
Cuddapah	51,640	1,09,725	58,085
Bellary	3,89,527	4,66,013	76,486
Kurnool	1,52,831	2,60,167	1,07,336
Madura	83,681	1,08,804	25,123
Tinnevely	2,62,523	2,63,692	1,169
Coimbatore	1,32,684	2,07,646	74,962

The very high price obtained for this staple has of course led to this extension of cultivation; but the Collector of Kurnool observes that the increase is a matter for regret in the present condition of the District, where an artificial scarcity exists, and almost as large profits are to be made by the growth of cereals as from any special crops. Though such matters are out of the range of Government interference, any measures intended to foster this unnatural growth of cotton should, he thinks, be deprecated. The Board would observe that there is no need whatever now to stimulate the growth of cotton by the adoption of extraordinary measures. The people seem fully alive to their own interests in the matter, though attention to the improvement of the staple is still greatly required. The fall in the price of Indigo, has led to a decrease in the cultivation of this plant. The increased attention paid to the cultivation of cotton, on account of its very remunerative price, may probably, in some measure, have diverted the Ryots from the cultivation of Indigo; but there is ground to think that the article had lost character in the market, by reason of the deteriorated quality of the out-turn of late years.

Ryotwar Districts is shown in Statement No. 12.

38. The settlement of the other sources of revenue is shown below in comparison with Fasli 1272, and the result is a net increase of Rupees 11,40,510 in favour of the year under report, arising from an increase of Rupees 12,90,905 in all the items under this head except Income tax, in which there is a decrease of Rupees 1,50,395.

ITEMS.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkarry...	36,56,351	40,55,536	3,99,185	...
Income tax...	12,17,261	10,66,866	...	1,50,395
Motorpha and duty on Arts and trades...	387	3,773	3,386	...
Salt...	91,93,989	94,78,845	2,84,856	...
Sea Customs...	18,63,524	20,53,007	1,84,483	...
Land do.	2,09,129	2,53,583	44,454	...
Stamps...	20,25,145	23,99,686	3,74,541	...
Total...	181,70,786	1,93,11,296	12,90,905	1,50,395
		Net...	11,40,510	

39. The increase in the Abkarry Revenue is considerable in the Districts noted in the margin. In Bellary, Trichinopoly, and Malabar, it is accounted for by the inclusion of the Military Abkarry receipts for the whole year, while in Fasli 1272, two months receipts only on this account were included. The increase in the

	Increase.
	RS.
Bellary	1,40,950
Madras	1,12,148
Trichinopoly	48,844
Malabar	34,150

Madras District appertains to the Presidency Town, and is the result of the system lately introduced of letting by auction the Arrack and Toddy shops within the Abkarry limits. In a few of the other Districts, viz., Godavery, Kistna, and Tanjore, some large variations are found. The transfer to the Godavery District of the rents of certain Taluks of the Masulipatam portion of the Kistna District has caused a decrease in the latter of Rupees 7,270, while in the Godavery District there was an increase of Rupees 48,119, owing partly to the above transfer, and partly to increased competition for the farms of the District, which were put up to auction in the Fasli under report. Of the increase in Tanjore amounting to Rupees 27,110, upwards of Rupees 12,000 is only an apparent increase, arising from the fact that in the preceding year a reduction was made to reimburse the renter of the Nannilum farm for previous over-payment. The remaining portion of the increase is due to the enhanced rent for the farm of the Negapatam Taluk at its re-sale in the year under report.

40. The decrease of Rupees 1,50,395 in Income tax is due to the reduction of the four per cent. rate of assessment to three per cent.; but this sum does not represent the whole of the decrease resulting from this cause, as it has been reduced by an increase in the Madras District, arising from the inclusion of the Income tax Revenue of the Presidency Town in the Fasli under report. In Fasli 1272, the Income tax of the Town of Madras was not included in the body of the statements which accompanied the report for that year, but the collections were entered separately at foot of Statement No. 18, and in some of the subsequent returns. The Collecting Department having been placed under the Collector of Madras, and as the return received from this District includes the demand and collection of the Town Income tax also, it has been found necessary to

embody the results in the present year's account with the other entries for the Madras District. Including similarly the revenue of the Town for Fasli 1272, the comparison will give a decrease of Rupees 4,21,508 as shown in the margin, which is the correct amount of revenue given up by the reduction of the rate of tax from four to three per cent.

41. The small sum of Rupees 3,773 under the head of Motorpha and duty on Arts and Trades &c., is the collection made in Fasli 1271 under Act XVIII. of 1861, and held in deposit with a view to its refund to the payers, but as they have not made their appearance, though the necessary notice was published, the amount was carried to the credit of the State.

42. The Salt Revenue shows an increase in the year under report of Rupees 2,84,856, which is the more satisfactory, as, in Fasli 1272, with which the comparison is instituted, there was an increase of Rupees 4,87,893 over Fasli 1271, at the latter end of which year the monopoly price was raised to Rupees 1-8-0 per Indian Maund. This steady and progressive increase in sales and revenue proves that the rise in price has not affected consumption. The transactions of the Salt Department are shown in Statements 13 and 14 and their enclosures. The following abstract of Statement No. 13 shows the receipts and sales of salt:—

Items.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
	IN MDS.	IN. MDS.	IN. MDS.	IN. MDS.
Receipts.				
Salt in store at the beginning of the year...	114,95,348	113,48,606	.....	1,46,742
Do. manufactured and received into store during the year	68,23,685	58,04,037	.....	10,19,648
Total...	183,19,033	171,52,643	.....	11,66,390
Sales.				
Home consumption	29,01,603	29,85,931	84,328	.....
Inland do.	33,15,900	34,08,326	92,426	.....
Exportation by sea	3,60,708	3,97,617	36,909	.....
Sold to French Government	40,719	66,556	25,837	.....
Total...	66,18,930	68,58,430	2,39,500	.....
Remainder... ..	117,00,103	102,94,213	.....	14,05,890
Deduct wastage written off	3,51,497	2,08,784	.....	1,42,713
Remaining balance... ..	113,48,606	100,85,429	.....	12,63,177

43. It will be seen that the manufacture of the year was considerably less than that of Fasli 1272. The stock on hand at the beginning of the Fasli was also less, so that the quantity available for sale, during the Fasli under report, was less by Indian Maunds 11,66,390 than the quantity available in Fasli 1272. The sales showed a large increase chiefly in the District of Ganjam of Indian Maunds 1,27,940, and in Madras of Indian Maunds 1,95,845, and a decrease in Nellore of Indian Maunds 85,337. The increase in the sales in Ganjam is attributed by the Collector to the improved quality of salt manufactured, the assurance of an adequate supply, the further improvement of the approaches, and the opening of the Itchapur pans, while in Madras it is due mainly to the increased facilities afforded for the transit of salt by rail, and to the consequent growth of the wholesale trade. The quantity of salt thus conveyed during the year under report amounted to Indian Maunds 11,94,939, or Indian Maunds 2,15,748 more than in the Fasli pre-

ceding, but the extension of the North West Railway has naturally affected the sales in the Nellore District to some extent, and the Deputy Collector in charge of the Salt Department reports that owing to this cause, and to a temporary suspension of the salt trade in favour of the trade in rice in the case of the Brinjaries and others trading to the Ceded and other Western Districts, the sales for inland consumption diminished by Indian Maunds 1,10,078. The inland sales in South Arcot have also been similarly affected, as the parts of Salem and Coimbatore and along the line of Railway, which formerly were largely supplied from the pans of this District, now get their salt from Madras. Thus a diversion to Madras of much of the salt trade of Nellore and South Arcot is a necessary consequence of the Railway, and when the North West line is completed to Cuddapah, there will doubtless be a still more marked increase in Madras, and probably a further decrease in Nellore. In Tanjore there was a small decrease amounting to Indian Maunds 17,849, arising chiefly by the stock of salt at Negapatam and Adraipatam having run short in consequence of the almost entire failure of manufacture at both these places.

44. The decrease in the wastage written off is due to the circumstance that in Fasli 1272, the accumulated wastage of Faslis 1270 and 1271 was written off, while the accounts of the year under report, include only the wastage sanctioned for the year Fasli 1272. The wastage of Fasli 1273 amounts to Indian Maunds 1,82,413 and 24 seers, being 4.79 per cent. on the quantity originally stored. This percentage does not materially differ from that of last year; but in the Vizagapatam, Godavery, Nellore, and Madura Districts, the wastage was larger than in Fasli 1272, which is attributed to some of the salt having been in store for several years, and exposed to much heavy rains during the interval. In the Districts of Ganjam, South Arcot, and South Canara, the percentage has been reduced. The sanction of Government is requested for writing off the wastage referred to, amounting to Indian Maunds 1,82,413 and 24 Seers.

45. The financial results of the salt transactions are shown in Statement No. 14, of which the annexed is an abstract. The charges of collection and for the provision of salt are entered in enclosure B. in the above return, compared with those charges of Fasli 1272.

Items.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Gross Revenue	91,74,404	91,72,011	2,97,607	...
Miscellaneous Items	19,585	6,831	...	12,754
Total...	91,93,989	91,78,842	2,84,853	...
Deduct charges	11,74,630	10,03,884	...	1,70,746
Net revenue...	80,19,359	84,74,958	4,55,599	...

46. The gross revenue from Salt including Miscellaneous Items, amounted to Rupees 91,78,842, showing an excess above Fasli 1272 of Rupees 2,84,853, to which the decrease in the charges, Rupees 1,70,746, being added, the increase in the net revenue is raised to Rupees 4,55,599. Of the total decrease in the charges, the largest portion, viz., Rupees 1,49,798, is in the charges incurred for the provision of salt, and the principal item under this head is "Purchase of salt and manufacturer's share." The decrease in this item is Rupees 1,46,661, and occurs in all the Districts except Godavery, Kistna, Tinnevely, and South Canara, and is due to the smaller quantity of salt manufactured during the year. In South Canara, however, there is an increase in the item of purchase of salt amounting to Rupees 38,375, which is attributed to a larger quantity of salt having been purchased during the year, owing to the stock in store having fallen very low from the failure of imports in the previous year, for the use of the Government

monopoly, and to the higher price paid for Bombay salt. The usual comparison is instituted below in regard to the charges in each District :—

DISTRICTS.	FASLI 1272.		FASLI 1273.		INCREASE.		DECREASE.	
	Charges.	Per centage on the gross revenue	Charges.	Per centage on the gross revenue	Charges.	Per centage on the gross revenue	Charges.	Per centage on the gross revenue
	RS.		RS.		RS.		RS.	
1. Ganjam. ...	87,147	8	48,516	4	...	...	38,631	4
2. Vizagapatam.	28,083	9	22,999	8	...	...	5,084	1
3. Godavery ...	29,673	8	33,639	11	3,966	3	...	...
4. Kistna ...	57,226	7	69,148	8	11,922	1	...	...
5. Nellore ...	1,00,284	8	79,000	7	...	...	30,284	1
6. Madras ...	2,76,896	16	2,26,655	11	...	...	51,241	5
7. South Arcot.	1,00,667	22	41,693	10	...	...	58,974	12
8. Tanjore ...	74,078	8	71,859	8	...	...	2,219	...
9. Madura ...	52,653	9	33,084	7	...	...	19,569	2
10. Tinnevely...	61,813	11	64,572	10	2,759	...	...	1
11. South Canara	1,48,496	27	1,76,034	30	27,538	3	...	...
12. Malabar ...	1,57,614	24	1,46,684	20	...	...	10,930	4
Total...	11,74,630	13	10,03,883	11	46,185	...	2,16,932	2
					Net...		1,70,747	

Sea Customs.

47. The increase in the Sea Customs Revenue occurs chiefly at the port of Madras, and is the result of the large importation of Cotton Twist and Yarn, Cotton Piece Goods, Metals, Spirits, and Woollens. In Tanjore, there was an increase under this head amounting to Rupees 14,126, arising from the larger importation of Piece Goods, Railway stores, and Betel-nuts, which was, however, partly counterbalanced by a falling off in the exportation of grain and rice. In the Ganjam, Vizagapatam, Kistna, Madura, and Malabar Districts, a small increase is also observable, resulting from the ordinary fluctuations in trade.

48. Of the increase in Land Customs, Rupees 38,469 is in the Tinnevely District, and arises from larger importation of Betel-nut, Cocoanuts, &c., from, and exportation of Piece Goods, Grain, &c., to Travancore.

49. The Stamp Revenue exhibits an increase in almost every District. This result is ascribed partly to stricter observance of the requirements of the Stamp law, but especially to the increased facilities afforded for the institution and speedy adjudication of petty suits, by the extension of the jurisdiction of the Small Cause Courts within certain limits, to District Munsiffs. In Madras, however, a portion of the increase observable is only apparent, as the Stamp Revenue entered in the present accounts for this District includes the collections made by the Superintendent of Stamps, which was not the case in the accounts of Fasli 1272. The sum realized on this account, in Fasli 1272, was Rupees 89,146, which, if added to the Stamp Revenue of the District for that year, the comparison will show an increase of Rupees 73,513, which is still large and satisfactory. Making this adjustment in regard to the total Stamp Revenue of Fasli 1272, the increase in the year under report will be Rupees 2,85,395.

Current Collections.

50. Of the total current demand from all sources amounting to Rupees 627,32,509, a sum of Rupees 595,67,925 was collected before the close of the Fasli, and Rupees 2,210 was remitted, leaving a balance at the end of the year of Rupees 31,62,344. This balance was further reduced

by subsequent collections up to October last to Rupees 6,07,617, which is less than one per cent. of the demand. The balance occurs under the following heads:—

	RS.
Permanently settled...	1,23,771
Not permanently settled...	3,88,081
Abkarry ...	37,230
Income tax ...	58,535
Total ...	6,07,617

51. Of the balance under the first head, the greater portion, viz., Rupees 1,13,635, was due by Estates in Madura, and principally by those noted in the margin. The balance due by the Ramnad Zemindar is very large, but the Col-

Ramnad. Velliangoondan.
Kunivadi. Serupalai.

lector reports that he had required her to pay it at once, and that its early realization was expected. A portion of the estate of Kunivadi has been attached for arrears, but the renter had given an order in favor of the Secretary and Treasurer of the Bank of Madras for Rupees 12,000, which would reduce the debt considerably, and the balance would, the Collector hoped, be soon paid. The remaining two estates were placed under attachment, the repeated orders issued by the Collector for the payment of the balance having had no effect. The total Zemindary balance in this District, which amounted on the 31st October 1864, to Rupees 1,13,635 as above shown, was reduced by collections made in November to Rupees 91,495, which is still excessive and unsatisfactory. The want of punctuality in this District, in the realization of the revenue from permanently settled estates, had already attracted the Board's attention, and orders have been issued to the Collector to enforce more punctual payment in future. In regard to the large balance allowed to outstand against the Ramnad Zemindar, the Collector has failed to furnish any explanation, and he has been called upon to report under what circumstances the arrears were permitted to accrue. The balance in Salem, Rupees 6,489, appertains in part to lands taken up in certain Muttahs for Railway and other purposes; and as for the permanent reduction of the Peishcush on account of these lands, proposals have been submitted by the Collector. On the receipt of further information called for by the Board, the subject will be laid before Government for orders. Of the balance in the Godavery District, Rupees 1,073 are against the estates of Billumilli and Byanaguden, being the remission claimed in consequence of a bund not having been repaired, as stated in the Settlement Report of last year—(see clause 2, paragraph 29.) The bund is now under repair in accordance with the orders of Government. The balances in the remaining Districts are not large, and are in course of recovery.

	RS.
Godavery...	56,065
Bellary ...	34,230
Madras ...	77,534
North Arcot ...	69,345
South Arcot ...	33,216

able delay in the completion of the Jummahbundy.

Board's Proceedings, dated 5th July 1864, No. 4,174.

into what is or what is not really Mamool wet cultivation in Inam and Zemindary lands. The balance in Madras is large, but the Collector observes that the result, though far from satisfactory, is good as compared with the previous year. In North Arcot, the balance is attributed to the remission of some of the Tahsildars. The reports of the Bellary and South Arcot Collectors make no special mention of the balances in their Districts, but they are comparatively small. The sums outstanding in the other Districts are not large, and are in course of recovery.

53. Of the Abkarry balance Rupees 28,375 is due by the Chingleput Contractor, who withholds payment, until his claim for a reduction of rent is disposed of. The subject has been referred to the Collector of North Arcot, and on the receipt of the information called for, the amount of reduction to be made in the rent will be decided and recommended for the sanction of Government.

52. The balance under "Not permanently settled" is largest in five Districts in the margin. In the Godavery District a large proportion of the balance is in the Sub-division Taluks, where the collections were retarded by unavoidable

A portion of the water tax demand in this District has also, with the Board's approval, been held in abeyance pending the result of an inquiry.

held in abeyance pending the result of an inquiry. The balance in Madras is large, but the Collector observes that the result, though far from satisfactory, is good as compared with the previous year. In North Arcot, the balance is attributed to the remission of some of the Tahsildars. The reports of the Bellary and South Arcot Collectors make no special mention of the balances in their Districts, but they are comparatively small. The sums outstanding in the other Districts are not large, and are in course of recovery.

54. The balance under Income tax is large in Madras, Madura, and Malabar. In Madras it is due chiefly from the residents in the Presidency Town, and the Collector reports that his Deputy, who is charged with the collection of this tax, has been desired to adopt most stringent measures for its recovery. The sums due in Madura and Malabar amount to Rupees 30,238 and 21,511 respectively, and these as well as the small balances in the other Districts are in course of recovery.

55. Before leaving the subject of the Current Revenue collections, the Board will notice specially the state of the Land Revenue collections in the Neilgherry Taluk of Coimbatore. The subjoined abstract, taken from paragraph 43 of the Collector's report, shows the Demand, Collection and Balance of this Taluk for Fashi 1273:—

Items.	Demand for Fashi 1273.	Collections within the Fashi	Balance.	Subsequent collection and remission up to 30th Sept. 1864.	Balance.
	RS.	RS.	RS.	RS.	RS.
Ryotwar.					
Land held by Burghers and other hill tribes	15,491	15,430	61	61	...
Land held by Europeans and East Indians for coffee plantations, and other agricultural purposes.	188	15	173	3	170
Tedanad ...	1,963	1,910	55	55	...
Paranganad ...	830	197	663	663	...
Mekund ...	1,388	...	1,388	1,306	182
Seegoor ...					
Total ...	4,401	2,122	2,279	1,927	352
Sundry Items...	6	6	...	...	...
Total Ryotwar ...	19,898	17,558	2,340	1,988	352
Miscellaneous.					
Quit rent on house properties.	3,205	6	3,199	2,091	1,108
Ootacamund ...	634	461	173	45	128
Coonoor ...	251	90	161	97	64
Wellington ...	293	207	86	22	64
Kouagherry ...					
Total ...	4,353	764	3,619	2,255	1,364
Other items...	208	208	...	...	...
Total ...	4,591	972	3,619	2,255	1,364
Grand Total ...	24,489	18,530	5,959	4,243	1,716

It will be seen that the revenue due by the Burghers and other hill tribes has been fully realized. Of the demand due by Europeans and others, Rupees 6,953 have been recovered, and Rupees 112 were written off, leaving a balance of Rupees 1,716, which is in course of realization. The result is not altogether satisfactory in regard to the current revenue, but much progress was made in the collection of the arrears of former years; of which there is now a balance of only 823 Rupees. The Collector reports that the circulation of a notice to the effect that the provisions of the law would be enforced against revenue defaulters has had the desired effect.

56. The arrears demand of former years amounted to Rupees 37,49,271, exclusive of the arrears on account of interest which were transferred to "XVI Interest." The collections during the year amounted to Rupees 31,04,984, and the remissions to Rupees 1,87,620, leaving a balance at its close of Rupees 4,56,667, which was further reduced by subsequent collections up to October last to Rupees 4,11,594. This sum consists of Rupees 2,52,869 classed by the Collectors as "Recoverable and Doubtful," and Rupees 1,14,725 classed as irrecoverable. The doubtful balance includes Rupees 798, which is the Land Customs collections in South Arcot stolen in transit, and for writing off which from the accounts, the sanction of Government has been received in their Order, dated 10th December 1864, No. 2,239, and Rupees 19, the Moturpha arrears in Nellore and Trichinopoly, the remission of which has already been sanctioned, but the sum is still retained by the Collectors of those Districts in their accounts apparently without any necessity.

	RS.	A.	P.
Permanently settled...	1,324	0	9
Not permanently settled...	1,10,454	2	1
Abkarry ...	253	15	2
Income tax ...	2,713	8	0
Total...	1,14,725	10	0

for Fasli 1272; and payment is withheld in consequence of the non-repair of a bund by Government already alluded to. The work is now in progress, but until it is completed this annual remission will be necessary. The arrears in South Arcot and Salem, amounting to Rupees 37-7-5 and 132-15-6, respectively, appear against certain Mootas in those Districts, but are composed of remissions to which the owners are entitled on account of lands taken up for roads and other public purposes, and which will be adjusted speedily.

58. The irrecoverable balance under "Not permanently settled" is chiefly on account of "Ryotwar arrears." The largest amounts are in the Districts noted in the margin. In regard to the sum entered for the Madras District, the following particulars were furnished by the Collector:—

	RS.	A.	P.
Godavery ...	18,433	0	8
Kistna ...	12,851	8	7
Madras ...	37,759	11	1

Difference between the old and new rate of assessment in certain villages of North Arcot (now belonging to Madras) pending the introduction of the new scale of assessment sanctioned for that District. ... Rupees 8,508
Amount remitted on Shary crops after the settlement of Fasli 1272 ... 5,578
Amount, the collection of which was suspended for various reasons, and that for which no property is available ... 9,350

Total Ryotwar... 23,436

Arrears of Amani revenue, being the difference between the estimated value of the Government share of the produce brought to account and the actual yield ... 834
Do. on account of rent due by impoverished renters ... 875
Do. do. of Shrotriems Jodi erroneously brought to account in the first instance ... 179
Do. do. Miscellaneous items ... 12,485

Total... 37,759

The bulk of the arrears under Miscellaneous items is on account of quit-rent and ground rent in Madras Town, which, being of more than six years' standing, are legally irrecoverable. Similar particulars have not been furnished by the Collectors of the Godavery and Kistna Districts in regard to the arrears recommended by them for remission; but they state that from careful inquiries made at the settlement, the balances appear past recovery, being due by deceased, absconded, and pauper Ryots. The irrecoverable arrears in the remaining Districts are not large, and do not call for special notice, except those in Nellore which include Rupees 6,151-5-3 on account of the Shrotriems in that District. The Collector reports that the grounds upon which sanction for remitting this sum is applied for, will be stated in the special report, in anticipation of which the Board have included it in their recommendation, there being no doubt as to the amount of remission that will be required.

The Collector will not, however, be permitted to act upon the Government sanction if accorded, until he has shown sufficient cause for considering these arrears properly irrecoverable.

59. The Abkarry and Income-tax arrears recommended for remission are inconsiderable. Of the amount under the former head, Rupees 223-15-2 appertain to Nellore, and constitute the remission properly due to the renters of certain Taluks who did not enter upon their farms at the beginning of the Fasli. The Income-tax arrears are due chiefly by parties in indigent circumstances.

60. The total irrecoverable arrears under all heads recommended by the Collectors for remission, amount to Rupees 1,14,725-10-0; and the Board request that, under the explanation furnished, sanction may be granted for writing this sum off the accounts.

61. The subjoined Statement is intended to show the progress made in the disposal of old arrears. The Statement is confined to the arrears of Land Revenue not Permanently settled, as the bulk of the arrears appertains to this head. Of the total amount of these arrears which on the 31st October last, was Rupees 3,50,051, a sum of Rupees 1,10,454 has, in the preceding paragraph, been recommended for remission, so that the arrears for future disposal are only Rupees 2,39,597.

57. The irrecoverable arrears are under the heads noted in the margin. Those under "Permanently settled" are in the Godavery, South Arcot, and Salem Districts. The arrears in the Godavery District, Rupees 1,153-9-10, are due by the Byanaguden and Billoomilly Estates

Districts.	Old balance of Fasli prior to Fasli 1257.	Fasli 1257.	Fasli 1258.	Fasli 1259.	Fasli 1260.	Fasli 1261.	Fasli 1262.	Fasli 1263.	Fasli 1264.	Fasli 1265.	Fasli 1266.	Fasli 1267.	Fasli 1268.	Fasli 1269.	Fasli 1270.	Fasli 1271.	Fasli 1272.	Total.
1. Ganjam...	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
2. Vizagapatam...	853	110	123	124	125	132	136	140	17	4	4	5	2	5	3	5	273	934
3. Godavery ...	+2,797	29,807	14,993	14,993	1,803	1,030	1,030	1,030	746	513	17	518	588	1,817	9,516	19,334	29,807	62,360
4. Kistna ...		6,104	6,104	6,104	1,122	1,090	1,389	812	359	489	489	37	41	1,222	1,245	2,670	6,104	39,171
5. Nellore ...		11,540	11,540	11,540	205	205	205	205	70	3	3	2	2	595	477	3,264	7,226	16,710
6. Cuddapah ...		18,416	18,416	18,416	3	3	3	3	...	...	...	...	...	18	156	287	3,460	18,416
7. Bellary ...		3,926	3,926	3,926	1,000	1,000	1,204	1,021	1,000	1,384	1,021	2	3	10,502	13,444	21,322	37,331	95,326
8. Kurnool ...		33,718	33,718	33,718	6	6	344	12	7	6	12	204	29	1,790	2,810	7,276	21,468	83,718
9. Madras ...		22,689	22,689	22,689	...	...	...	...	...	...	...	...	12	762	2,419	7,152	12,344	22,689
10. North Arcot.		7,991	7,991	7,991	...	...	...	...	...	...	...	...	1,212	...	...	321	6,458	7,991
11. South Arcot.		2,805	2,805	2,805	...	...	...	...	...	...	...	...	...	12	124	1,290	1,379	2,805
12. Tanjore ...		1,370	1,370	1,370	...	...	...	...	...	...	...	...	...	183	191	191	452	1,370
13. Trichinopoly		21,336	21,336	21,336	...	...	...	...	...	...	...	...	...	1,297	1,353	1,495	6,217	21,336
14. Madura ...		1,166	1,166	1,166	...	...	...	...	...	...	...	...	...	126	193	316	891	1,166
15. Tinnevely ...		9,500	9,500	9,500	...	...	...	...	...	...	...	...	...	81	1,208	3,067	5,144	9,500
16. Coimbatore.		289	289	289	...	...	...	...	...	...	...	...	...	49	49	48	90	289
17. Salem ...		3,354	3,354	3,354	...	...	...	...	...	...	...	...	...	...	...	...	1,351	3,354
18. South Canara					...	...	...	...	...	...	...	...	...	...	...	...		
19. Malabar ...					...	...	...	...	...	...	...	...	...	...	...	...		
Total ...	6,215	6,215	6,215	6,215	6,215	6,215	6,215	6,215	6,215	6,215	6,215	6,215	6,215	6,215	6,215	6,215	6,215	3,50,051

* Fasli 1242 ... 56
1243 ... 23
1245 ... 82
1246 ... 160
1247 ... 168
1248 ... 172
1249 ... 157
1250 ... 35
Total... 853

+ Fasli 1253 ... 2,797
1253 ... 112
1254 ... 569
1255 ... 680
1256 ... 695
Total... 2,555

62. In adjusting the old balances of Faslis prior to Fasli 1257, satisfactory progress has not been made. The arrears in Tinnivelly are due on certain lands in dispute, and cannot be disposed of until the dispute is settled, which will be done when the demarcation operations in that District are completed. In the Godavery and Kistna Districts a portion of these arrears has been collected, and for the disposal of the rest the Collectors will be requested to adopt immediate measures. The arrears of the later Faslis have been considerably reduced by collections and remissions, as will be seen by a comparison* of the balance which outstood on the 31st

Arrears up to Fasli 1271 inclusive.	
Balance on the 31st October 1863 ..	3,66,843
Do. do. 1864 ..	1,84,315
Difference being the collections and remission in Fasli 1273 ..	1,82,528

October 1864, with the balance on the same date of 1863. The Board have repeatedly called the attention of Collectors to the undesirableness of encumbering the accounts with the balances of old Faslis, and have often desired

them not to allow any balances for years beyond the four or five Faslis preceding the current one; but this requisition has been attended to by only a very few Collectors. By a little attention on the Collectors' part at the time of settlement, much more improvement might have been effected in this respect. In some Districts the balances extend so far back as Fasli 1212; and there can certainly be no use in retaining them in the accounts. In some cases the sums are very trifling as low even as one Rupee. This matter has already engaged the particular attention of the Board, and they will take further measures to see these balances disposed of as soon as possible. Collectors will be called on to report specially on all balances outstanding prior to Fasli 1263.

63. The total actual collections of the year from all sources, both on account of current revenue and arrears of former years, amounted to Rupees 630,78,437, or 11,43,726 in excess of the receipts of Fasli 1272, as shown in the following comparative statement:—

Items.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue... { Current... ..	401,58,610	408,14,204	6,55,594	...
Arrears	26,87,474	25,73,489	...	1,13,985
Total...	428,46,084	433,87,693	5,41,609	...
Sundry Sources... { Current... ..	178,51,561	187,53,719	9,02,158	...
Arrears.... ..	7,42,333	5,31,495	...	2,10,838
Total..	185,93,894	192,85,214	6,91,320	...
Total Land and Sundry Sources	614,39,978	626,72,907	12,32,929	...
Income-tax stoppages made by ex-officio assessors... ..	4,94,733	4,05,530	...	89,203
Grand total...	619,34,711	630,78,437	11,43,726	...

64. The increase in the Land Revenue current collections is due to the larger demand settled for the year, while the falling off in the arrears receipts is the result of the much smaller amount of arrears outstanding at the beginning of the year under report as compared with the preceding year. There is an increase in the receipts from all Sundry sources with the exception of the Income-Tax, in which there was a decrease of collections amounting to Rupees 6,11,920 (owing to a reduction in the rate of duty). The general causes for this increase have been already noticed.

65. In the realization of the revenues of the year, coercive measures were employed to the following extent. Process had to be issued against 32,118 defaulters for arrears amounting to Rupees 3,56,376. The estimated value of the property attached was Rupees 2,80,467; the value

of that actually sold was only Rupees 48,510. The high and remunerative prices obtained by the Ryots for all descriptions of agricultural produce enabled them to pay up their dues with ease and punctuality.

66. The total charges of the year, with their proportions to receipts are shown below. Compared with Fasli 1272, the charges show a decrease in the year under report of Rupees 11,88,057:—

Items.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Receipts	614,39,978	626,72,909	12,32,931	...
Charges.				
Management charges	37,57,807	37,21,597	...	36,210
Extra do.	29,24,683	17,72,836	...	11,51,847
Total Charges... ..	66,82,490	54,94,433	...	11,88,057
Per centage of Charges to Receipts...	10.94	8.77	...	2.17

67. The decrease under the first head of charges is inconsiderable. Of the large decrease in the extra charges, a sum of Rupees 1,49,798 represents the decrease in the salt charges, the causes of which have been already explained. The remaining decrease is for the most part accounted for by the fact that the charges of Fasli 1272 included a payment made in that year to the Zemindar of Nidadavole and Baharzully under Government Order, dated 23rd September 1862, as also a sum paid to the senior widow of the late Rajah of Tanjore on account of the usufruct of the estates of that Prince for the period they remained under the management of Government. The

Paid to the Zemindar of Nidadavole... ..	Rs. 1,41,222	total sum paid in Fasli 1272 on both these accounts was Rupees 8,95,882, and the absence of similar payment in the year under report has caused a considerable diminution in the charges of this year.
Do. to the widow of the late Rajah of Tanjore ...	7,54,660	
Total...	8,95,882	

68. As in the report of Fasli 1272, the Board will here notice briefly the results of the management of the Palconda and Hoonjeram estates rented to Messrs. Arbuthnot and Co., the separate report hitherto submitted regarding these estates having been ordered by Government to be discontinued.

69. The area of land cultivated in these estates was much the same as in last year, the increase being only 14½ acres, but the land cultivated with Indigo has increased from Acres 69 in Fasli 1272 to Acres 343 in the year under review. Out of a total demand of Rupees 1,54,301, a sum of Rupees 1,53,971 was collected within the Fasli, leaving a balance at its close of Rupees 327. The collections on account of the arrears of former years amounted to Rupees 338, so that the entire actual receipts to the renters were Rupees 1,54,312.

70. The expenditure on Maramut was as usual on ordinary works, and amounted to Rupees 4,064. Compared with the outlay in Fasli 1272, the increase, Rupees 2,618, is satisfactory.

71. With reference to the Order of Government, dated 21st November 1863, No. 2,094, the Board issued a Circular to Collectors on 18th June 1864, requiring them to cause the Huzar and Taluk accounts to be examined, and to certify in their Annual Settlement Reports that this had been done. They had also previously issued orders to report annually on the working of the new system of Village and Taluk accounts. Most of the Collectors have noticed the subject in a general way, but the information furnished is by no means complete. The Sub-Collector of Cuddapah reports that the Taluk accounts are very badly kept in Telugu figures, instead of in English, as in other Districts. It appears from the report of the Collector of Bellary that the village accounts in some parts of his District were not prepared according to the prescribed forms and that the Canarese or Telugu figures were used, there being no distinction of Rupees, Annas,

and Pice. The Collector states that the irregularity of the practice was pointed out to the Taluk and Village officials. The Board have lately issued orders that Revenue Inspectors shall inspect the village accounts whenever they go through the villages, and that they shall be held responsible that they are kept correctly. The Collectors will be directed to notice the subject of the whole Account Department in more detail in future Annual Reports.

72. In conclusion, the Board will notice briefly the results of the working of the rules for the sale of unassessed waste lands, and for the redemption of the Land tax, &c. The sums realized in each District are shown in Statement No. 26, of which the following are abstract results:—

	RS.
Sale of lands in freehold for building purposes at an upset price equal to twenty-five times the Land tax	1,229
Redemption of assessment on assessed Government lands converted into freehold... ..	1,435
Do. of quit-rent on Inam lands other than Village Service Inams	1,153
Sale of waste lands under the rules of 5th March 1863	16,951
Do. of lands subject to annual assessment	3,011
Do. of houses or other real property which did or might yield revenue... ..	3,853
Total... ..	27,632
Sale of proprietary right in the escheats in Malabar... ..	1,49,144
Grand Total... ..	1,76,776

These are the sums actually realized and brought to account in the year under report, but they do not represent either the whole amount collected, a portion of which in some cases is held in deposit, or the amount for which the lands were sold, as it is in some cases payable by instalments. As these receipts are taken to the credit of "Public Debt," they have not been included with the ordinary revenue receipts treated of in this Report.

(A true Extract.)

(Signed) R. A. DALYELL,
Acting Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to All Collectors.

LIST OF STATEMENTS ACCOMPANYING THE BOARD'S ANNUAL REPORT TO GOVERNMENT, ON THE Settlement and Collection of Revenues OF THE SEVERAL DISTRICTS OF THE MADRAS PRESIDENCY. FOR FASLI 1273.

- No. 1. Showing the number of Villages settled and Puttahs issued by Covenanted and Uncovenanted Officers.
- No. 2. Comparative Statement of Prices.
- No. 3. Showing the Ryots' Holdings at the commencement of the Fasli, and the subsequent alterations.
- No. 4. Do. Cultivation and Settlement of the Ryotwar Land Revenue.
- No. 5. Comparative Statement of do.
- No. 6. Showing the particulars of Remissions.
- No. 7. Do. Shavi or crops dried up and the Remissions given.
- No. 8. Do. lands held on Progressive Kowle.
- No. 9. Do. Particulars of Sundry Items.
- No. 10. Do. Cultivation and Settlement of Amany villages.
- No. 11. Comparative Statement of the cultivation of Sugar-cane, Cotton, and Indigo.
- No. 12. Showing the extent of Cultivation and average Assessment per Acre.
- No. 13. Do. Receipts and Sales of Salt.
- A in No. 13. Do. Wastage of Salt.
- No. 14. Do. Financial Results of Salt transactions.
- A in No. 14. Do. duty levied on Salt imported by Sea as well as by Land.
- B in No. 14. Comparative Statement of Salt Charges.
- No. 15. Showing the particulars of the Miscellaneous Items of Land Revenue.
- No. 16. Do. the particulars of the Component Items of Forest Revenue.
- No. 17. Do. Demand of all Sources of Revenue.
- A in No. 17. Comparative Abstract of do.
- No. 18. Showing the Demand Collection and Balance of all Sources of Current Revenue.
- No. 19. Do. the Demand Collection and Balance of Arrears of all Sources of Revenue.
- No. 20. Do. particulars of Arrears of all Sources of Revenue.
- No. 21. Abstract Statement of Demand Collection and Balance of all Sources of Revenue, Current and Arrears.
- No. 22. Showing the extent to which Coercive Process was employed in the collection of Revenue.
- No. 23. Do. Collections and Charges.
- No. 24. Do. actual Revenue and the Charges incurred.
- No. 25. Do. Revenue Collections and Charges from Fasli 1252 to Fasli 1273.
- No. 26. Do. amount realized by the redemption of Land Tax, &c., in Fasli 1273.

No. 1.—STATEMENT showing the number of VILLAGES SETTLED and PUTTANS ISSUED by COVENANTED and UNCOVENANTED OFFICERS, for Pashi 1273.

DISTRICTS	SETTLED BY COLLECTORS.			SETTLED BY SUB-COLLECTORS.			SETTLED BY ASSISTANT AND ASSISTANTS.			SETTLED BY DEPUTY COLLECTORS.			TOTAL.					LAST PASHI.		
	Number of Villages.	Number of Puttans.	Number of Taluks.	Number of Villages.	Number of Puttans.	Number of Taluks.	Number of Villages.	Number of Puttans.	Number of Taluks.	Number of Villages.	Number of Puttans.	Number of Taluks.	Renewed.	Not renewed.	Total.	Number of Villages.	Number of Taluks.	Number of Villages.	Number of Taluks.	Number of Puttans.
1. Ganjam	2	1,165	18,721	1	145	8,620	2	29	4,931	1	13	3	1,885	30,387	33,272	3	1,215	30,387	33,272	3
2. Vizianagaram	2	243	981	3	295	16,497	2	131	2,277	2	182	2	364	9,913	10,277	3	157	9,913	10,277	3
3. Godavary	3	359	29,153	4	563	53,673	2	254	399	2	229	2	7,727	9,636	17,367	9	978	9,636	17,367	9
4. Krishna	3	403	34,363	2	196	13,060	3	174	9,691	2	229	2	48,237	1,01,473	1,49,710	11	1,316	1,01,473	1,49,710	11
5. Nellore	3	333	42,691	3	308	25,724	3	216	20,935	2	167	2	8,630	29,152	37,782	9	875	29,152	37,782	9
6. Cuddapah	3	831	26,376	4	508	27,185	3	455	34,088	4	497	3	7,461	123,244	130,705	15	2,231	123,244	130,705	15
7. Bellary	2	138	21,894	4	1,067	19,892	2	187	15,350	4	879	3	42,670	34,311	76,981	8	698	34,311	76,981	8
8. Karnool	3	640	23,073	4	1,095	80,324	1	464	24,591	1	812	1	39,842	12,033	51,875	7	1,755	39,842	51,875	7
9. Madras	3	1,258	65,265	4	1,095	80,324	1	464	24,591	1	812	1	67,317	1,02,863	1,70,180	9	2,017	67,317	1,02,863	9
10. North Arcot	3	1,006	76,522	2	776	63,870	2	506	74,267	2	662	2	69,741	1,85,573	2,55,314	8	2,980	69,741	1,85,573	8
11. South Arcot	5	2,778	8,482	2	1,371	5,306	...	...	...	2	662	2	15,400	25,692	40,992	9	4,847	15,400	25,692	9
12. Tanjore	3	691	55,599	...	...	...	...	...	...	2	590	2	1,13,962	...	1,13,962	5	1,281	1,13,962	...	5
13. Trichinopoly	3	535	56,915	2	249	23,892	...	...	...	...	...	...	39,875	80,922	1,20,797	6	783	39,875	80,922	6
14. Madras	3	421	53,393	3	402	29,886	2	210	42,407	1	66	1	47,444	83,845	1,31,289	9	1,099	47,444	83,845	9
15. Tinnevely	3	413	47,087	2	353	36,616	2	278	49,263	3	586	3	94,599	1,29,678	2,24,277	11	1,634	94,599	1,29,678	11
16. Coimbatore	3	1,026	1,00,176	3	1,405	60,664	...	...	...	2	173	2	16,966	1,87,521	2,04,487	9	2,604	16,966	1,87,521	9
17. Salem	3	758	21,430	...	...	...	...	...	...	...	...	...	400	36,543	36,742	6	1,278	400	36,543	6
18. South Canara	3	88	42,198	3	134	67,705	2	121	63,004	2	90	2	16,719	1,91,618	2,08,337	10	423	16,719	1,91,618	10
19. Malabar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	59	13,251	7,63,439	43	8,768	5,71,906	28	4,293	3,99,586	27	3,918	166	6,18,621	15,14,657	21,33,308	155	20,943	6,18,621	15,14,657	155

NOTE.—The difference of seventy-six villages between the number entered in this return, under the head of Last Pashi, and that in the return of Pashi 1272, is due to the exclusion of the Sivringam villages in Bellary, which have erroneously been included in this Statement in Pashi 1272.

DISTRICTS.	Commutation price converted to Rupees per Madras Garce of 3,200 measures of 120 Rupees weight.		PADDY, per Garce.					
	Wet land.	Dry land.	First sort.			Second sort.		
			Average price for 10 years, from Faslis 1263 to 1272.	Fasli 1272.	Fasli 1273.	Average price for 10 years, from Faslis 1262 to 1272.	Fasli 1272.	Fasli 1273.
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ...	...	...	80	94	87	78	91	82
2. Vizagapatam ...	...	...	109	125	118	94	119	104
3. Godavery ...	...	...	99	141	136	90	132	127
4. Kistna ...	...	...	113	166	195	94	159	182
5. Nellore ...	83	117	136	183	195	122	165	178
6. Cuddapah ...	115	101	157	220	231	142	198	207
7. Bellary ...	...	...	132	171	240	126	158	217
8. Kurnool ...	...	...	185	186	236	155	168	216
9. Madras ...	78	...	137	178	170	124	161	157
10. North Arcot ...	85	92	124	165	158	114	153	148
11. South Arcot ...	70	70	129	140	151	116	135	144
12. Tanjore ...	56	...	116	130	146	94	120	139
13. Trichinopoly ...	71	...	133	167	161	122	156	153
14. Madura ...	57	...	142	187	165	133	179	155
15. Tinnevely ...	77	...	170	221	297	150	184	174
16. Coimbatore ...	87	74	176	202	204	159	183	186
17. Salem ...	94	90	148	163	165	133	147	153
18. South Canara ...	...	...	114	144	...	114	144	175
19. Malabar ...	70	59	149	181	215	143	171	208
Average...	...	...	134	167	176	121	155	163

CHOLU or JAVEKY, Per Garce.			CUMBU or BAJIRA, per Garce.			RAGGY, per Garce.			HORSE GRAM, per Garce.		
Average price for 10 years, from Faslis 1262 to 1272.	Fasli 1272.	Fasli 1273.	Average price for 10 years, from Faslis 1262 to 1272.	Fasli 1272.	Fasli 1273.	Average price for 10 years, from Faslis 1262 to 1272.	Fasli 1272.	Fasli 1273.	Average price for 10 years, from Faslis 1262 to 1272.	Fasli 1272.	Fasli 1273.
10	11	12	13	14	15	16	17	18	19	20	21
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
135	159	126	122	125	97	103	126	103	117	124	114
118	158	141	105	131	116	106	142	126	120	135	127
110	164	168	91	130	123	107	149	141	129	133	125
149	219	251	122	173	234	120	169	200	135	150	206
157	189	204	118	163	181	136	166	178	173	189	219
179	225	274	170	212	241	163	199	239	191	220	268
158	200	341	157	195	318	143	176	286	171	196	345
127	201	328	179	206	313	149	181	275	182	214	310
171	212	200	168	204	179	178	224	210	220	219	234
166	227	157	157	205	187	154	196	175	179	188	187
157	172	142	150	157	149	149	164	147	193	167	161
146	151	159	122	145	144	119	136	143	187	197	192
169	200	185	156	167	160	143	169	154	181	192	166
134	211	171	128	163	157	133	172	168	163	201	162
181	247	243	171	218	222	164	207	209	222	235	243
196	233	206	154	172	161	180	189	169	198	225	178
168	180	154	149	154	138	156	165	142	163	170	149
.....	.....	.....	.....	.....	.....	158	194	236	212	257	256
235	.....	.....	244	.....	.....	206	183	222	227	274	249
150	197	205	148	172	183	145	174	185	177	196	204

No. 3.—STATEMENT showing the RYOTS' HOLDINGS at the

DISTRICTS.	RYOTS'					
	DRY.		WET.		GARDEN.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	2	3	4	5	6	7
1	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam	93,530	1,18,072	1,66,123	4,76,428	2,158	6,968
2. Vizagapatam...	42,715	50,935	24,612	1,26,625	131	118
3. Godavery* ...	8,41,788	8,76,556	2,22,465	7,13,042	3,122	14,192
4. Kistna.....	13,18,285	19,54,431	1,70,701	6,96,053	10,424	47,570
5. Nellore*.....	4,21,655	5,70,461	1,31,669	6,88,057	22,654	1,25,366
6. Cuddapah... ..	10,42,787	7,81,434	94,880	6,53,017	45,688	2,86,000
7. Bellary... ..	22,48,267	13,72,249	1,59,771	7,15,710	.....	.....
8. Kurnool.....	10,32,863	10,50,894	21,632	1,70,360	13,643	69,374
9. Madras*	1,74,321	2,46,500	2,58,345	10,18,726	2,681	10,941
10. North Arcot*	4,24,265	6,04,113	2,06,991	11,97,552	23	61
11. South Arcot ...	7,86,596	14,20,230	2,73,938	15,14,531	3,741	20,460
12. Tanjore.....	2,59,200	3,25,973	7,19,892	35,46,347	23,189	1,03,790
13. Trichinopoly*	5,01,461	6,55,380	1,50,998	6,86,267	40,999	97,594
14. Madura.....	5,44,155	7,14,009	1,41,763	5,99,199	30,191	95,537
15. Tinnevely.....	11,01,682	7,86,555	1,81,938	18,03,175	17,541	53,771
16. Coimbatore* ...	16,37,893	14,57,307	82,656	6,41,957	1,60,400	4,94,401
17. Salem*... ..	9,53,501	12,13,741	67,173	4,40,624	15,026	60,336
Total...	129,74,874	141,98,840	30,75,597	156,87,664	3,97,621	14,86,474
18. South Canara...	.....	.....	.....	.....	.....	.....
19. Malabar ... ..	.....	.....	.....	.....	.....	.....
Total...	129,74,874	141,98,840	30,75,597	156,87,664	3,97,621	14,86,474

NOTE.—The difference between the holdings as now brought forward, and those entered in the last year's Statement for Tanjore, is caused by a portion of an Amani village having been taken up under Mottafysul Settlement, and the second crop assessment and Teerwajasty, which, under the system hitherto obtained in the Olungu villages, was not distinguishable from the Ayen Beriz having been now separated, and included under the heads of "Second Crop" and "Additional Assessment" respectively. In some of the other Districts in the Statement for Fasli 1272, while the extent corresponds, and this difference is due to the exclusion of the permanent remissions from the accounts, the net assessment alone being now brought forward.

commencement of, and the subsequent alterations for, Fasli 1273.

HOLDINGS.		DEDUCT LANDS GIVEN UP.							
TOTAL.		DRY.		WET.		GARDEN.		TOTAL.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
8	9	10	11	12	13	14	15	16	17
Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
2,61,811	6,01,463	2,802	4,563	2,565	7,163	27	124	5,394	11,850
67,455	1,77,673	741	743	944	4,209	...	...	1,685	4,952
5,67,375	16,03,790	18,928	49,981	31,070	85,534	865	2,512	50,863	1,38,027
14,99,410	26,98,054	27,390	49,492	26,643	81,667	255	935	54,288	1,32,094
5,75,978	13,83,884	10,639	12,380	1,941	5,977	502	2,837	13,082	25,794
11,82,355	17,20,451	31,825	16,770	2,926	16,189	1,452	8,266	36,203	41,225
24,08,038	20,87,959	1,80,490	55,561	8,631	26,032	...	...	1,89,171	81,658
11,18,188	12,90,628	21,591	13,185	641	5,839	130	952	22,362	19,967
4,35,347	12,76,161	3,856	6,852	3,399	17,546	29	139	7,284	24,537
6,31,279	18,01,726	21,975	31,011	3,664	20,165	...	...	25,639	51,176
10,64,275	29,55,221	57,306	97,104	4,415	23,793	83	513	61,804	1,21,410
10,08,281	39,76,110	3,993	5,978	24,515	1,26,175	778	3,124	29,286	1,35,277
6,93,458	14,39,241	13,117	48,756	1,227	15,303	43	2,481	14,387	66,540
7,16,109	14,08,745	35,156	43,957	1,320	5,073	1,007	3,273	37,483	52,303
13,01,161	26,43,501	14,211	15,309	827	34,423	423	2,888	15,461	52,620
13,80,859	25,93,665	23,050	18,921	1,136	6,213	351	880	24,537	26,014
10,35,710	17,14,701	22,669	26,953	596	3,464	89	397	23,354	30,814
164,48,092	313,72,978	4,89,739	4,97,516	1,16,510	4,88,816	6,034	29,321	6,12,283	10,15,653
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
164,48,092	313,72,978	4,89,739	4,97,516	1,16,510	4,88,816	6,034	29,321	6,12,283	10,15,653

DISTRICTS.	REMAIN					
	DRY.		WET.		GARDEN.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	18	19	20	21	22	23
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam...	90,728	1,13,509	1,63,558	4,60,265	2,131	6,544
2. Vizagapatam...	41,974	50,192	23,668	1,22,416	131	113
3. Godavery	3,22,860	8,26,525	1,91,395	6,27,503	2,257	11,680
4. Kistna.....	12,90,895	19,04,939	1,44,058	6,14,386	10,169	46,635
5. Nellore	4,11,016	5,58,081	1,20,728	6,78,080	22,152	1,22,529
6. Cuddapah	10,10,962	7,64,664	91,954	6,36,828	44,236	2,77,734
7. Bellary...	20,67,777	13,16,688	1,51,000	6,89,618	...	...
8. Kurnool	10,61,272	10,37,709	21,041	1,64,530	13,513	68,422
9. Madras...	1,70,465	2,39,648	2,54,946	10,01,174	2,652	10,802
10. North Arcot...	4,02,290	5,73,102	2,03,327	11,77,387	23	61
11. South Arcot...	7,29,290	13,23,126	2,69,523	14,90,733	2,658	10,947
12. Tanjore...	2,55,207	3,19,995	6,95,377	31,20,172	28,411	1,00,666
13. Trichinopoly.....	4,88,344	6,06,624	1,49,771	6,70,964	40,956	95,113
14. Madura...	5,08,999	6,70,052	1,40,443	5,94,126	29,134	92,264
15. Tinnevely	10,87,471	7,71,246	1,81,111	17,68,752	17,118	50,883
16. Coimbatore	16,14,753	14,38,386	81,520	6,55,744	1,60,049	4,93,521
17. Salem	9,30,832	11,86,788	66,577	4,37,160	14,947	59,939
Total...	124,85,135	137,01,324	29,59,087	151,98,848	3,91,587	14,57,153
18. South Canara.....	...	...	...	...	...	...
19. Malabar	...	...	...	...	...	...
Total.....	124,85,135	137,01,324	29,59,087	151,98,848	3,91,587	14,57,153

DER.		LANDS TAKEN UP.							
TOTAL.		DRY.		WET.		GARDEN.		TOTAL.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
24	25	26	27	28	29	30	31	32	33
Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rs.	Acres.	Rupees.
2,56,417	5,89,618	8,540	9,448	8,575	22,263	400	1,141	17,515	32,852
65,773	1,72,721	934	712	409	2,020	...	...	1,343	2,722
5,16,512	14,65,763	42,780	1,13,443	21,303	51,059	251	1,026	64,334	1,68,528
14,45,122	25,65,960	64,499	99,006	34,229	1,36,775	289	1,101	99,017	2,36,882
5,62,896	13,58,690	59,433	75,291	15,491	82,721	2,783	15,134	77,707	1,73,146
11,47,152	16,79,226	80,774	39,500	3,725	20,898	2,594	13,705	87,093	74,103
22,18,867	20,06,306	2,12,446	99,651	5,576	19,307	...	...	2,18,022	1,18,958
10,95,826	12,70,661	47,217	29,237	977	6,386	237	2,120	48,481	37,743
4,28,063	12,51,624	17,451	21,725	11,618	31,796	173	815	29,242	54,336
6,05,640	17,50,550	54,093	68,129	5,527	23,741	1	1	59,621	96,871
10,02,471	28,33,811	1,13,424	1,93,766	6,765	34,955	134	784	1,20,323	2,29,505
9,78,995	38,40,833	7,841	9,461	4,217	20,018	450	2,031	12,508	31,510
6,79,071	13,72,701	45,964	98,644	1,466	18,900	473	3,560	47,903	1,21,104
6,78,626	13,56,442	64,718	79,713	5,434	19,073	1,273	3,994	71,425	1,02,789
12,85,700	25,90,881	11,266	8,046	2,075	75,075	376	4,704	13,717	87,825
18,56,322	25,67,651	1,03,780	93,503	1,696	9,834	538	1,430	1,06,014	1,04,817
10,12,356	16,83,887	78,227	91,685	1,236	7,726	149	523	79,612	99,932
158,35,809	303,57,325	10,13,387	11,30,958	1,30,319	5,90,597	10,171	52,069	11,53,877	17,73,624
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
158,35,809	303,57,325	10,13,387	11,30,958	1,30,319	5,90,597	10,171	52,069	11,53,877	17,73,624

DISTRICTS.	TOTAL			
	Dry.		Wet.	
	Extent.	Assessment.	Extent.	Assessment.
	34	35	36	37
	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam.....	99,268	1,22,957	1,72,133	4,91,528
2. Vizagapatam.....	42,908	50,904	24,077	1,24,436
3. Godavery.....	3,65,640	9,40,018	2,12,698	6,81,567
4. Kistna	13,55,394	20,03,945	1,78,287	7,51,161
5. Nellore.....	4,70,449	6,33,372	1,45,219	7,60,801
6. Cuddapah.....	10,91,736	8,04,164	95,679	6,57,726
7. Bellary.....	22,80,223	14,16,339	1,56,666	7,08,925
8. Kurnool	11,08,489	10,66,946	22,018	1,70,915
9. Madras.....	1,87,916	2,61,373	2,66,564	10,32,970
10. North Arcot.....	4,56,383	6,41,231	2,08,854	12,06,128
11. South Arcot.....	8,42,714	15,16,892	2,76,288	15,25,693
12. Tanjore.....	2,63,048	3,29,456	6,99,594	34,40,190
13. Trichinopoly.....	5,34,308	7,05,268	1,51,237	6,89,864
14. Madura.....	5,73,717	7,49,765	1,45,877	6,13,199
15. Tinnevely.....	10,98,737	7,79,292	1,83,186	18,43,827
16. Coimbatore.....	17,18,533	15,31,889	83,216	6,45,628
17. Salem.....	10,09,059	12,78,471	67,813	4,44,886
Total.....	134,98,522	148,32,282	30,89,406	157,89,444
18. South Canara.....	.....	.....	.....	.....
19. Malabar.....	.....	.....	.....	.....
Total.....	134,98,522	148,32,282	30,89,406	157,89,444

HOLDINGS.				WASTE REMITTED.			
GARDEN.		TOTAL.		Dry.		Wet.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
38	39	40	41	42	43	44	45
Acres.	Rupees.	Acres.	1.	Acres.	Rupees.	Acres.	Rupees.
2,531	7,985	2,73,932	6,22,470	...	...	...	...
131	113	67,116	1,75,453	...	...	2	16
2,508	12,706	5,80,846	16,34,291	...	...	...	...
10,458	47,736	15,44,139	28,02,842	2,408	2,263	4,464	23,071
24,935	1,37,663	6,40,603	15,31,836	80	125	16,819	89,725
46,830	2,91,439	12,34,245	17,53,329	799	1,044	16,808	95,393
...	...	24,36,889	21,25,264	2,368	941	16,156	73,980
13,800	70,543	11,44,307	13,08,404	...	...	1,132	9,149
2,825	11,617	4,57,305	13,05,960	24,900	39,051	24,111	83,567
24	62	6,65,261	18,47,421	12,824	17,335	22,256	1,12,483
3,792	20,731	11,22,794	30,63,316	47	76	3,653	17,632
23,861	1,02,697	9,91,503	38,72,343	1,341	1,116	6,635	24,330
41,429	98,673	7,26,974	14,93,805	...	...	...	...
30,457	96,258	7,50,051	14,59,222	41,360	40,573	6,620	23,216
17,494	55,587	12,99,417	26,78,706	2,96,202	1,37,385	13,544	82,105
1,60,587	4,94,952	19,62,336	26,72,468	4,665	3,674	1,688	9,650
15,096	60,462	10,91,968	17,83,819	374	546	5,626	28,123
4,01,758	15,09,224	169,89,686	321,30,950	3,87,368	2,44,129	1,39,514	6,72,440
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
4,01,758	15,09,224	169,89,686	321,30,950	3,87,368	2,44,129	1,39,514	6,72,440

STATEMENT showing the

DISTRICTS.	WASTE REMITTED—(Concluded.)				RE	
	GARDEN.		TOTAL.		" DRY."	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	46	47	48	49	50	51
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam	...	...	...	...	99,268	1,22,957
2. Vizagapatam	...	...	2	16	42,908	50,904
3. Godavery	...	...	...	...	3,65,640	9,40,018
4. Kistna	25	96	6,897	25,430	13,52,986	20,01,682
5. Nellore	91	630	16,990	90,480	4,70,369	6,33,247
6. Cuddapah	164	691	17,771	97,128	10,90,937	8,03,120
7. Bellary	...	...	18,524	74,921	22,77,835	14,15,898
8. Kurnool	53	254	1,185	9,403	11,08,489	10,66,946
9. Madras	1	3	49,912	1,22,621	1,63,016	2,22,322
10. North Arcot	...	...	35,030	1,29,818	4,43,559	6,23,896
11. South Arcot	...	...	3,700	17,703	8,42,667	15,16,816
12. Tanjore	2	8	7,978	25,454	2,61,707	3,28,340
13. Trichinopoly	...	...	...	...	5,34,308	7,05,268
14. Madura	347	1,154	48,327	64,943	5,32,357	7,09,192
15. Tinnevely	674	881	3,10,420	2,20,371	8,02,535	6,41,907
16. Coimbatore	20	37	6,373	13,361	17,13,863	15,28,215
17. Salem	8	34	6,008	28,703	10,08,685	12,77,925
Total...	1,385	3,789	5,28,267	9,20,358	131,11,154	145,88,153
18. South Canara	...	...	...	...	...	...
19. Malabar	...	...	...	...	...	...
Total...	1,385	3,789	5,28,267	9,20,358	131,11,154	145,88,153

RYOTS' HOLDINGS, &c.—(Concluded.)

MAINDER.

WET.		GARDEN.		TOTAL.		PARTICULARS.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Actual cultivation.	Waste charged.
52	53	54	55	56	57	58	59
Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Rupees.	Rupees.
1,72,133	4,91,528	2,531	7,985	2,73,932	6,22,170	6,22,142	328
24,075	1,24,420	131	113	67,114	1,75,457	1,70,399	5,038
2,12,398	6,81,567	2,508	12,706	5,80,846	16,34,291	13,67,239	2,67,052
1,73,823	7,28,090	10,433	47,640	15,37,242	27,77,412	24,95,288	2,82,124
1,23,400	5,71,076	24,844	2,37,033	6,23,613	14,41,356	3,21,719	1,19,637
78,871	5,62,333	46,006	2,90,748	12,16,474	16,56,201	16,16,131	40,070
1,40,510	6,34,945	...	...	24,13,365	20,50,343	19,71,055	79,288
20,886	1,01,766	13,747	70,288	11,48,122	12,99,000	12,88,348	15,652
2,42,453	9,49,403	2,824	11,614	4,08,293	11,83,339	11,43,911	39,428
1,86,598	10,93,645	24	62	6,30,151	17,17,603	16,90,105	27,498
2,72,635	15,03,061	3,792	20,731	11,19,094	30,15,608	28,80,117	1,65,491
6,92,959	34,15,860	28,859	1,02,689	9,83,525	38,46,889	36,83,631	1,63,258
1,51,237	6,89,864	41,429	98,673	7,26,974	14,93,805	14,43,035	50,770
1,39,257	5,89,983	30,110	95,104	7,01,724	13,94,279	13,37,352	56,927
1,69,642	17,61,722	16,820	54,706	9,38,997	24,58,385	23,04,229	1,54,166
81,528	6,35,978	1,69,567	4,94,915	10,55,963	26,59,107	24,81,777	1,77,331
62,187	4,16,763	15,058	60,428	10,85,960	17,55,116	17,34,326	20,190
29,49,892	151,17,004	4,00,373	15,05,435	164,61,419	312,10,592	295,46,404	16,64,188
...	...	...	...	...	13,06,875	...	...
...	...	...	...	...	13,00,439	...	...
29,49,892	151,17,004	4,00,373	15,05,435	164,61,419	343,77,906	...	...

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

DISTRICTS.	DRY.		WET.		GARDEN.		TO
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.
1	2	3	4	5	6	7	8
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.
1. Ganjam ...	99,268	1,22,957	1,72,133	4,91,528	2,531	7,985	2,73,932
2. Vizagapatam...	42,908	50,904	24,075	1,24,420	131	113	67,114
3. Godavery ...	3,65,640	9,40,018	2,12,698	6,81,568	2,508	12,706	5,80,846
4. Kistna ...	13,52,986	20,01,682	1,73,823	7,28,090	10,433	47,640	15,37,242
5. Nellore ...	4,70,369	6,33,247	1,28,400	6,71,076	24,844	1,37,033	6,23,612
6. Cuddapah...	10,90,937	8,03,120	78,871	5,62,333	46,666	2,90,748	12,12,417
7. Bellary ...	22,77,855	14,15,399	1,40,510	6,34,944	...	...	24,18,365
8. Kurnool ...	11,08,489	10,66,946	20,886	1,61,766	12,747	70,238	11,43,122
9. Madras ...	1,63,016	2,22,322	2,42,453	9,49,403	2,824	11,614	4,08,293
10. North Arcot.	4,43,559	6,23,896	1,86,598	10,93,645	24	62	6,32,181
11. South Arcot.	8,42,667	15,16,816	2,72,635	15,08,061	3,792	20,731	11,19,094
12. Tanjore ...	2,61,707	3,28,340	6,92,959	31,15,860	28,859	1,02,689	9,83,525
13. Trichinopoly.	5,34,308	7,03,268	1,51,237	6,89,864	41,429	98,673	7,26,974
14. Madura ...	5,32,357	7,09,192	1,39,257	5,89,983	30,110	95,104	7,01,724
15. Tinnevely...	8,02,535	6,41,907	1,69,642	17,61,722	16,820	54,706	9,88,997
16. Coimbatore...	17,13,868	15,28,215	81,528	6,35,978	1,60,567	4,94,915	19,55,963
17. Salem... ..	10,08,684	12,77,925	62,187	4,16,763	15,089	60,428	10,85,960
Total...	131,11,153	145,88,154	29,49,892	151,17,004	4,00,374	15,05,435	164,61,419
18. South Canara.	...	...	...	...	...	...	...
19. Malabar ...	...	...	...	...	...	...	...
Total...	131,11,153	145,88,154	29,49,892	151,17,004	4,00,374	15,05,435	164,61,419

the RYOTWAR LAND REVENUE, for Fesli 1273.

TAL.	Second Crop Assessment.	Additional Assessment and Water Tax.	Total.	Deduct Remission as per State-ment No. 6	Remainder.	Add Sun-dry Items as per Statement No. 9.	Total Ryotwar.
9	10	11	12	13	14	15	16
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
6,22,470	...	2,279	6,24,749	13,991	6,10,758	17,853	6,28,611
1,75,437	4	1,104	1,76,545	296	1,76,249	10,028	1,86,277
16,34,292	...	5,39,976	21,74,268	35,658	21,38,610	1,80,412	23,19,022
27,77,412	...	30,492	28,07,904	87,602	27,20,302	1,16,514	28,36,816
14,41,356	7,920	22,086	14,71,362	82,559	13,88,803	77,130	14,65,933
16,56,261	59,811	50,240	17,66,252	24,207	17,42,045	1,19,462	18,61,507
20,50,343	1,43,706	34,007	22,33,056	85,035	21,48,021	2,10,700	23,58,721
12,92,000	24,971	23,964	13,47,935	8,763	13,39,172	19,230	13,58,402
11,53,330	82,445	22,087	12,87,871	1,80,421	11,07,450	1,59,921	12,67,371
17,17,603	43,495	21,271	17,82,369	2,07,668	15,74,701	81,017	16,55,718
30,43,608	41,380	1,15,568	32,02,556	3,17,991	28,84,565	23,894	29,08,459
38,46,889	29,107	1,07,104	39,83,100	20,889	39,62,211	80,232	40,42,443
14,93,805	1,86,943	1,488	16,82,236	62,831	16,19,405	10,117	16,29,522
13,94,279	40,875	1,108	14,36,262	42,280	13,93,982	17,086	14,11,068
24,58,335	...	...	24,58,335	1,16,885	23,41,450	6,771	23,48,221
26,59,108	183	359	26,59,650	1,73,337	24,86,313	39,976	25,26,289
17,55,116	551	33,747	17,91,414	1,53,710	16,37,704	20,035	16,57,739
312,10,533	6,66,391	10,08,880	328,85,864	...	312,71,744	11,90,378	324,62,119
...	...	...	...	16,14,123	...	...	...
13,56,875	...	...	13,66,875	43,324	13,23,551	...	13,23,551
18,00,439	...	...	18,00,439	15,566	17,84,873	...	17,84,873
343,77,907	6,66,391	10,08,880	350,53,178	16,73,013	343,80,165	11,90,378	355,70,543

DISTRICTS.	DRY.						
	LAND.				ASSES.		
	Fasli 1272.	Fasli 1273.	Comparison.		Fasli 1272.	Fasli 1273.	Compa
			Increase.	De-crease.			
1	2	3	4	5	6	7	8
	Acres.	Acres.	Acres.	Acres.	Rupees.	Rupees.	Rupees.
1. Ganjam	93,530	99,268	5,738	...	1,18,071	1,22,957	4,886
2. Vizagapatam	42,715	42,908	193	...	50,935	50,904	...
3. Godavery ...	3,41,788	3,65,640	23,852	...	8,77,079	9,40,018	62,939
4. Kistna	13,17,000	13,52,986	35,986	...	19,53,109	20,01,682	48,573
5. Nellore... ..	4,21,452	4,70,369	48,917	...	5,74,425	6,33,247	58,822
6. Cuddapah....	10,41,915	10,90,937	49,022	...	7,80,538	8,03,120	22,582
7. Bellary	22,40,409	22,77,855	37,446	...	13,68,052	14,15,399	47,347
8. Kurnool.....	10,82,012	11,08,489	26,477	...	10,50,007	10,66,946	16,942
9. Madras... ..	1,48,023	1,63,016	14,993	...	2,05,779	2,22,322	16,543
10. North Arcot.	4,13,497	4,43,559	30,062	...	6,88,850	6,23,896	35,037
11. South Arcot.	7,86,588	8,42,667	56,079	...	13,20,213	15,16,816	96,603
12. Tanjore... ..	2,43,986	2,61,707	17,721	...	3,12,721	3,28,340	15,616
13. Trichinopoly	5,01,461	5,24,308	32,847	...	9,83,062	7,05,268	...
14. Madura... ..	5,17,705	5,32,357	14,652	...	6,87,038	7,00,192	22,154
15. Tinnevelly...	10,44,854	8,02,585	...	2,42,319	7,51,086	6,41,907	...
16. Coimbatore..	16,51,177	17,13,868	82,691	...	14,94,742	15,28,215	33,478
17. Salem.....	9,53,063	10,08,681	55,621	...	13,29,011	12,77,925	...
Total...	1,28,21,25	1,31,11,153	5,32,347	2,42,319	1,45,41,723	1,45,88,154	1,81,517
		Net.	2,90,028			Net.	43,433
18. South Canara	...	...	...	...	...	...	...
19. Malabar.....	...	...	...	...	...	...	...
Total...							

[illegible]

DISTRICTS.	GARDEN.						
	LAND.				ASSESSES.		
	Fasli 1272.	Fasli 1273.	Comparison.		Fasli 1272.	Fasli 1273.	Comparison.
			Increase.	Decrease.			
18	19	20	21	22	23	24	25
	Acres.	Acres.	Acres.	Acres.	Rupees.	Rupees.	Rupees.
1. Canjam	2,158	2,531	373	...	6,968	7,985	1,017
2. Vizagapatam...	131	131	...	...	113	113	...
3. Godavery...	3,122	2,508	...	614	14,192	12,706	...
4. Kistna...	10,424	10,433	9	...	47,570	47,640	70
5. Nellore	22,339	24,844	2,505	...	1,31,511	1,37,033	5,522
6. Cuddapah	45,590	46,666	1,136	...	2,85,405	2,90,748	5,343
7. Bellary	...	...	...	...	...	...	...
8. Kurnool	13,386	13,747	361	...	68,366	70,288	1,922
9. Madras	2,681	2,824	143	...	10,941	11,614	673
10. North Arcot ..	19	24	5	...	52	62	10
11. South Arcot...	3,740	3,792	52	...	20,455	20,731	276
12. Tanjore	33,556	28,859	...	4,697	1,20,145	1,02,689	...
13. Trichinopoly .	40,999	41,429	430	...	1,14,734	98,673	...
14. Madura	29,887	30,110	223	...	94,581	95,104	523
15. Tinnevely	17,506	16,820	...	686	53,548	54,706	1,158
16. Coimbatore ...	1,00,384	1,00,567	183	...	5,98,524	4,94,915	...
17. Salem	15,023	15,089	66	...	84,313	60,428	...
Total..	4,00,395	4,00,374	5,486	5,997	16,51,418	15,05,435	16,514
			Net...	511	...	...	...
18. South Canara.	...	...	...	...	...	...	...
19. Malabar	...	...	...	...	...	...	...
Total..	4,00,885	...	...	...	...	...	...

[illegible]

COMPARATIVE STATEMENT OF CULTIVATION and

DISTRICTS.	SECOND CROP ASSESSMENT..				ADDITION
	Fasli 1272.	Fasli 1273.	Comparison.		Fasli 1272.
			Increase.	Decrease.	
35	36	37	38	39	40
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	.....	.....	.....	.....	2,456
2. Vizagapatam.....	10	4	.....	6	588
3. Godavery.....	.....	.....	.....	.....	4,90,794
4. Kistna.....	.....	.....	.....	.....	4,208
5. Nellore.....	5,241	7,920	2,679	.....	19,446
6. Cuddapah.....	67,822	59,811	.....	8,021	50,819
7. Bellary.....	1,97,426	1,48,706	.....	48,720	41,221
8. Kurnool.....	29,316	24,971	.....	4,345	21,576
9. Madras.....	41,627	82,445	40,818	.....	19,621
10. North Arcot.....	42,123	43,405	1,372	.....	24,494
11. South Arcot.....	38,567	41,380	2,813	.....	1,08,312
12. Tanjore.....	15,304	29,107	13,803	.....	61,331
13. Trichinopoly.....	1,84,027	1,86,943	2,916	.....	859
14. Madura.....	48,623	40,875	.....	7,751	981
15. Tinnevely.....	.....	.....	.....	.....	.....
16. Coimbatore.....	164	183	19	.....	192
17. Salem.....	546	551	5	.....	39,069
Total.....	6,70,809	6,66,394	64,425	68,843	8,85,967
			Net	4,418	.....
18. South Canara.....	.....	.....	.....	.....	.....
19. Malabar.....	.....	.....	.....	.....	.....
Total.....	.....	.....	.....	.....	.....

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

AL ASSESSMENT.			TOTAL ASSESSMENT.			
Fasli 1273.	Comparison.		Fasli 1272.	Fasli 1273.	Comparison.	
	Increase.	Decrease.			Increase.	Decrease.
41	42	43	44	45	46	47
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
2,279	...	177	6,03,923	6,24,749	20,826	...
1,104	516	...	1,78,199	1,76,545	...	1,654
5,30,976	49,182	...	20,95,106	21,74,268	79,162	...
30,492	26,286	...	26,90,281	28,07,904	1,17,623	...
22,086	2,640	...	13,02,618	14,71,362	1,68,744	...
50,240	...	579	17,79,118	17,66,252	...	12,861
34,007	...	7,214	23,08,271	22,33,056	...	75,215
23,964	2,398	...	13,30,685	13,47,935	17,250	...
22,087	2,466	...	12,56,236	12,87,871	31,635	...
21,271	...	3,223	17,51,350	17,82,369	31,019	...
1,15,568	7,256	...	36,95,557	32,02,556	1,06,999	...
1,07,104	45,773	...	40,95,572	39,83,100	...	1,12,472
1,488	629	...	19,85,354	16,82,256	...	3,03,118
1,108	127	...	14,10,109	14,36,262	26,153	...
...	...	...	25,02,165	24,58,335	...	1,33,830
359	167	...	28,07,327	26,59,650	...	1,47,677
35,747	...	3,322	19,39,034	17,91,414	...	1,47,620
10,08,882	1,37,430	14,515	382,20,900	328,85,864	5,99,411	9,34,477
Net..	1,22,915	...	...	...	...	...
...	...	...	15,10,294	13,66,875	...	1,43,419
...	...	...	18,07,126	18,00,439	...	6,687
...	...	...	365,88,320	360,58,178	5,99,411	10,84,553
				Net	Decrease...	4,85,142

COMPARATIVE STATEMENT OF CULTIVATION AND

DISTRICTS.	DEDUCT REMISSIONS.				REMAIN
	Fasli 1272.	Fasli 1273.	Comparison.		Fasli 1272.
			Increase.	Decrease.	
48	49	50	51	52	53
	Rupees.	Rupees.	Rupees.	Rupers.	Rupees.
1. Ganjam.....	11,798	13,991	2,193	...	5,92,125
2. Vizagapatam.....	198	296	98	...	1,78,001
3. Godavery.....	44,467	35,658	...	8,809	20,50,639
4. Kistna.....	63,887	87,602	23,715	...	26,26,394
5. Nellore.....	56,833	82,550	25,716	...	12,45,785
6. Cuddapah.....	28,478	24,207	...	4,271	17,50,635
7. Bellary.....	1,40,635	83,035	...	55,600	21,67,680
8. Karnool.....	11,760	8,763	...	2,997	13,18,925
9. Madras.....	2,33,163	1,80,421	...	52,741	10,23,074
10. North Arcot.....	1,79,601	2,07,668	28,067	...	15,71,749
11. South Arcot.....	2,88,977	3,17,991	29,014	...	28,06,580
12. Tanjore.....	3,488	20,889	17,401	...	40,92,084
13. Trichinopoly.....	4,20,415	62,831	...	3,57,584	15,64,939
14. Madura.....	18,324	42,280	23,956	...	13,91,785
15. Tinnevelly.....	1,60,347	1,16,885	...	43,462	24,31,818
16. Coimbatore.....	4,04,457	1,73,337	...	2,31,120	24,02,870
17. Salem.....	3,44,160	1,58,710	...	1,90,450	15,94,873
Total.....	24,10,988	16,14,123	1,50,170	9,47,934	308,09,912
18. South Canara.....	1,90,144	43,324	...	1,46,820	13,20,150
19. Malabar.....	21,604	15,566	...	6,038	17,85,522
Total.....	26,22,736	16,73,013	1,50,170	10,99,892	329,15,584
			Net...	9,49,722	

SETTLEMENT OF THE RYOTWAR LAND REVENUE, &c.—(Continued.)

2R.			ADD SUNDRY ITEMS			
Fasli 1273.	Comparison.		Fasli 1272.	Fasli 1273.	Comparison.	
	Increase.	Decrease.			Increase.	Decrease.
54	55	56	57	58	59	60
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
6,10,758	18,633	...	17,858	17,853	...	5
1,76,249	...	1,752	8,080	10,028	1,948	...
21,38,610	87,971	...	1,55,879	1,80,412	24,533	...
27,20,302	93,908	...	1,14,424	1,16,514	2,090	...
13,88,803	1,43,018	...	69,766	77,130	7,364	...
17,42,045	...	8,590	1,17,004	1,19,462	2,458	...
21,48,021	...	19,615	2,23,511	2,10,700	...	12,810
13,39,172	20,247	...	20,735	19,230	...	1,505
11,07,450	81,376	...	1,51,044	1,59,921	8,877	...
15,74,701	2,952	...	77,641	81,017	3,376	...
28,84,565	77,985	...	24,189	23,894	...	295
39,62,211	...	1,29,873	69,618	80,232	10,614	...
16,19,405	54,466	...	9,891	10,117	226	...
13,93,982	2,197	...	18,121	17,086	...	1,035
23,41,450	...	90,368	6,784	6,771	...	13
24,86,313	83,443	...	17,085	39,976	22,891	...
16,37,704	42,831	...	15,186	20,035	4,849	...
312,71,741	7,12,027	2,50,198	11,16,816	11,90,378	89,226	15,663
13,23,551	3,401	...	.....	.....	...	...
17,84,873	.....	619	.....	.....	...	...
343,80,165	7,15,428	2,50,847	11,16,816	11,90,378	89,226	15,663
Net Increase.	4,64,581	...	.....	Net...	73,563	...

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

DISTRICTS.	GRAND TOTAL.			
	Fasli 1272.	Fasli 1273.	Comparison.	
			Increase.	Decrease.
61	62	63	64	65
	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	6,09,983	6,28,611	18,628	..
2. Vizagapatam.....	1,86,081	1,80,277	196	...
3. Godavery.....	22,06,518	23,19,022	1,12,504	...
4. Kistna.....	27,40,818	28,36,816	95,998	...
5. Nellore.....	13,15,551	14,65,933	1,50,382	...
6. Cuddapah.....	18,67,639	18,61,507	...	6,132
7. Bellary.....	23,91,147	23,58,721	...	32,426
8. Kurnool.....	13,39,660	13,58,402	18,742	...
9. Madras.....	11,74,118	12,67,371	93,253	...
10. North Arcot.....	16,49,390	16,55,718	6,328	...
11. South Arcot.....	28,30,769	29,08,459	77,690	...
12. Tanjore.....	41,61,702	40,42,443	...	1,19,259
13. Trichinopoly.....	15,74,830	16,29,522	54,692	...
14. Madura.....	14,09,906	14,11,068	1,162	...
15. Tinnevely.....	24,38,602	23,48,221	...	90,381
16. Coimbatore.....	24,19,955	25,26,289	1,06,334	...
17. Salem.....	16,16,059	16,57,739	47,680	...
Total...	319,26,738	324,62,119	7,83,589	2,43,198
18. South Canara.....	13,20,150	13,23,551	3,401	...
19. Malabar.....	17,85,522	17,84,873	...	...
Total...	350,32,400	355,70,543	7,86,990	649
		Net...	5,38,143	2,48,847

No. 6.—STATEMENT showing the particulars of REMISSIONS for Fasli 1273.

ITEMS.		Fasli 1272.	Fasli 1273.	Increase.	Decrease.
1		2	3	4	5
		Rupees.	Rupees.	Rupees.	Rupees.
Occasional Remissions, or those granted at the Jummabundy with reference to the state of the season.	1. Shamilat Banjar, or portion of fields left uncultivated.....	94,516	93,593	...	923
	2. Shavi or withered crops.....	55,183	1,58,943	1,03,760	...
	3. Palanushtam, or loss of produce.....	3,018	19,638	16,620	...
	4. Paneyboothy } or land flooded or	18,284	7,636	...	10,648
	5. Payamaly } injured by water.	1,405	2,131	726	...
	6. Kowle Remissions.....	1,70,939	1,08,987	...	61,952
	7. Teazgari, or remissions to privileged classes.....	7,944	7,115	...	829
	8. Teerwa Cummee.....	1,59,410	1,54,912	...	4,498
	9. Fussul Cummee, or 2nd crop not cultivated.....	1,42,131	1,18,092	...	24,039
	10. Miscellaneous Remissions.....	2,47,330	2,59,034	11,704	...
Total...		9,00,160	9,30,081	1,32,810	1,02,889
			Net...	29,921	...
Fixed Remissions.	1. Tarum Cummee.....	9,73,297	9,029	...	9,64,268
	Total...	9,73,297	9,029	...	9,64,268
Items allowed on the collection, or from the entire Beriz of villages.	1. Share of Shrotriem proceeds ...	90,638	74,697	...	15,941
	2. Allowance for Heads of Villages and Kurnums, &c.....	6,58,640	6,59,206	566	...
	Total...	7,49,278	7,33,903	566	15,941
			Net...	...	15,375
Grand Total...		26,22,735	16,73,013	1,33,376	10,83,098
			Net...	...	9,49,722

No. 7.—STATEMENT of SHAVI or crops dried up, and the REMISSIONS for Fasli 1273.

DISTRICTS.	Number of villages.	Number of Ryots.	Settlement after deducting general remission at the Jumma bundy.	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.	Rupees.	Rupees.
1. Ganjam.....	...	...	...	...	...	...	...
2. Vizagapatam.....	...	...	...	...	...	...	...
3. Godavery.....	9	123	7,356	1,631	834	51.0	11.0
4. Kistna.....	103	1,647	31,394	22,237	13,626	61.25	43.40
5. Nellore.....	97	1,339	49,884	19,836	16,280	82.0	33.0
6. Cuddapah.....	7	72	1,573	594	268	190.0	49.0
7. Bellary.....	2	27	654	184	111	60	17
8. Kurnool.....	7	71	1,941	370	251	67.56	12.88
9. Madras.....	4	15	2,175	47	47	100.00	2
10. North Arcot.....	745	11,060	2,63,527	61,767	57,162	88	20.0
11. South Arcot.....	488	5,842	3,42,535	54,418	25,762	47.50	7.50
12. Tanjore.....	385	1,950	1,51,218	21,733	16,526	76.0	10.92
13. Trichinopoly.....	17	301	14,568	2,950	2,767	93.79	18.99
14. Madura.....	127	3,727	70,622	19,200	10,182	53.0	14.5
15. Tinnevely.....	31	261	7,102	2,559	2,559	...	36.3
16. Coimbatore.....	18	371	8,740	3,525	3,485	99.0	39.0
17. Salem.....	216	1,549	25,533	11,847	7,893	67.0	31.0
18. South Canara.....	...	...	...	...	...	...	...
19. Malabar.....	18	323	5,645	2,032	1,190	59	21
Total	2,274	28,678	9,84,500	2,24,930	1,58,943	70.66	16.14

No. 8.—STATEMENT of LAND held on KOWLE, for Fasli 1273.

DISTRICTS.	AS PER LAST YEAR.		DEDUCT.						REMAINDER.	
	Extent.	Assessment.	Land assessed with full Assessment.		Land abandoned.		Total.		Extent.	Assessment.
			Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.		
1	2	3	4	5	6	7	8	9	10	11
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rs.	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam.....	8,333	12,423	175	251	151	306	326	557	8,007	11,866
2. Vizagapatam.....	...	...	...	...	...	...	...	...	...	...
3. Godavery.....	...	...	...	...	...	...	...	...	...	...
4. Kistna.....	3,196	18,332	3,196	18,332	...	...	3,196	48,332	...	...
5. Nellore.....	1,740	2,114	1,083	1,475	...	...	1,083	1,475	657	639
6. Cuddapah.....	147	454	63	154	...	...	63	154	84	309
7. Bellary.....	99,251	1,28,873	45,285	61,510	62	116	45,347	61,965	53,904	66,908
8. Kurnool.....	1,802	2,400	1,737	2,361	...	...	1,737	2,361	65	39
9. Madras.....	5,233	8,887	539	1,778	13	67	552	1,845	4,681	7,042
10. North Arcot*.....	476	125	...	...	...	...	...	...	476	135
11. South Arcot.....	408	878	124	232	...	...	124	232	284	646
12. Tanjore.....	274	268	144	192	...	...	144	192	130	76
13. Trichinopoly.....	...	...	...	...	...	...	...	...	...	...
14. Madura.....	839	2,786	277	852	7	29	284	881	555	1,899
15. Tinnevely.....	2,093	3,339	1,950	2,684	...	...	1,950	2,684	143	655
16. Coimbatore*.....	33,095	28,690	13,043	12,661	44	46	13,087	12,707	20,008	15,983
17. Salem*.....	8,908	13,325	5,844	8,165	16	44	5,860	8,209	3,048	5,116
18. South Canara.....	...	4,013	...	1,678	...	...	...	1,678	...	2,335
19. Malabar.....	40,052	18,628	917	1,050	25	33	942	1,083	39,110	17,545
Total...	2,05,847	2,45,529	74,377	1,12,714	318	641	74,695	1,14,356	1,31,152	1,31,184

* NOTE.—The assessment on Kowle lands "as per last year" brought forward in Column 2 will be found to differ from the entries in Column 15 of this Statement for Fasli 1273, owing to the exclusion of the permanent remissions as already stated.

STATEMENT of LAND held on KOWLE, for Fasli 1273.—(Concluded.)

DISTRICTS.	ADD NEW KOWLE IN THIS FASLI.		TOTAL.				DEDUCT.				Net Benef.
	Extent.	Assessment.	Extent.	Assessment.	Add second crop and additional Assessment.	Total.	Remission on ac- count of waste, &c.	Remission on ac- count of Kowle.	Total.		
	12	13	14	15	16	17	18	19	20	21	
	Acres.	Rupees	Acres.	Rupees.	Rupees	Rupees.	Rupees	Rupees.	Rupees.	Rupees	
1. Ganjam	2,795	3,584	10,802	15,450	...	15,450	...	13,889	13,889	1,561	
2. Vizagapatam ..	...	...	...	...	...	...	...	...	...	...	
3. Godavery	...	...	...	...	...	...	...	...	...	...	
4. Kistna	...	...	...	...	...	...	...	...	...	...	
5. Nellore	...	...	657	639	...	639	...	171	171	468	
6. Cuddapah ...	178	189	262	489	...	489	4	344	348	141	
7. Bellary	8,654	11,234	62,555	78,142	355	78,497	...	74,249	74,249	4,248	
8. Kurnool	...	...	65	39	...	39	...	37	37	2	
9. Madras	275	344	4,953	7,386	4	7,390	...	5,311	5,311	2,079	
10. North Arcot ..	...	...	476	135	...	135	...	101	101	34	
11. South Arcot ..	35	47	319	693	...	693	...	634	634	59	
12. Tanjore	...	...	130	76	...	76	...	19	19	57	
13. Trichinopoly ..	...	...	...	...	...	...	...	...	...	...	
14. Madura	9	59	564	1,958	...	1,958	92	799	891	1,067	
15. Tinnevelly ..	...	...	143	655	38	693	...	220	220	473	
16. Coimbatore ...	1,880	1,701	21,888	17,684	...	17,684	...	10,447	10,447	7,237	
17. Salem	106	94	3,151	5,210	5	5,215	7	1,187	1,194	4,021	
18. South Canara ..	...	724	...	3,059	...	3,059	...	1,579	1,579	1,480	
19. Malabar	1,560	1,403	40,670	18,948	...	18,948	...	15,812	15,812	3,136	
Total...	15,492	19,379	1,46,644	1,50,563	402	1,50,965	103	1,24,799	1,24,902	26,063	

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

15,812

Remainder agreeing with the amount in the Statement No. 6

1,08,987

No. 9.—STATEMENT showing the particulars of SUNDRY ITEMS, for Fasli 1273.

NAMES OF ITEMS.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
1	2	3	4	5
	Rupees.	Rupees.	Rupees.	Rupees.
1. Jody on Sundry Inams... ..	8,33,108	8,93,865	54,757	...
2. Tax on Trees on unassessed lands	1,11,925	1,17,959	6,034	...
3. Marah and Swatantaram payable to Village servants	1,15,602	1,58,091	12,489	...
4. Cess for repair of Tanks	8,022	8,171	149	...
5. Other Items... ..	12,159	12,291	132	...
Total...	11,16,816	11,90,377	73,561	...

No. 10.—STATEMENT showing the CULTIVATION and SETTLEMENT of the MANY VILLAGES, for Fasli 1273.

DISTRICTS.	Number of Villages.	Crops Divisions.																	Money Payers.				GARDEN AND CROPS ASSESSED WITH FIXED MONEY RENT.				TOTAL.		Sundry Items.	Total.	Deduct Sundry charges and Inams, &c.	Remainder for the current Fasli.	Last Fasli.	Increase.	Decrease.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
		Extent of the cultivation.	Deduct Share.	Remaining produce.	Gross Produce.	Defect Cultivators, &c.	Remaining produce.	Crop share.	Deduct Kurnums, Marsh, &c.	Remaining Crop share.	Add resumed Mar- rams of Co- lums 7 and 10.	Total Crop pro- duce.	Value of the pro- duce shown in Column 13.	Extent.	Assessment.	Extent.	Assessment.	Deduct.	Assessment.	Rs.	Ass.	Rs.	Ass.	Rs.	Ass.	Rs.	Ass.	Rs.								Ass.	Rs.	Ass.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
1. Nellore	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...</

No. 11.—COMPARATIVE STATEMENT showing the cultivation of SUGAR-CANE, COTTON, and INDIGO, for Fasli 1273.

DISTRICTS.	SUGAR-CANE.		COTTON.		INDIGO.	
	Fasli 1272.	Fasli 1273.	Fasli 1272.	Fasli 1273.	Fasli 1272.	Fasli 1273.
1	2	3	4	5	6	7
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1. Ganjam	3,105	3,625	5,554	9,508	2	26
2. Vizagapatam	5,277	4,776	11,745	15,523	2,434	3,486
3. Godavery	4,876	5,387	12,008	21,372	306	423
4. Kistna	...	...	1,25,235	1,88,559	17,555	16,490
5. Nellore	6	4	26,398	28,362	22,407	17,762
6. Cuddapah	2,176	2,500	51,640	1,09,723	40,113	26,313
7. Bellary	8,065	8,081	3,89,527	4,66,013	3,417	1,709
8. Kurnool	584	443	1,52,831	2,60,167	28,273	20,243
9. Madras	117	86	12	122	5,665	7,505
10. North Arcot	5,442	5,204	31	2,296	11,071	13,885
11. South Arcot	2,032	1,705	38,512	49,480	55,077	51,572
12. Tanjore	461	448	2,107	3,830	2,731	1,283
13. Trichinopoly	1,482	1,261	4,404	5,734	1,565	299
14. Madura	165	304	82,681	1,08,804	158	173
15. Tinnevely	207	198	2,62,522	2,63,692	468	535
16. Coimbatore	1,596	1,552	1,32,684	2,07,616	...	...
17. Salem	1,531	1,429	16,333	25,469	1,899	1,901
18. South Canara	741	843	...	...	...	...
19. Malabar	...	...	...	...	...	...
Total	27,870	27,837	13,09,234	17,66,312	2,03,131	1,63,665
Government lands	21,539	21,844	8,35,508	11,53,304	1,57,425	1,26,283
Inam lands	5,230	4,243	3,04,083	4,03,269	30,116	23,454
Zemindary lands	11,101	11,050	1,69,723	2,04,739	15,590	13,928

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

DISTRICTS.	DRY.				
	Extent of Cultivation.	Assessment as per Survey.	Deduct permanent Remission.	Remaining net Beriz.	Average Assessment per Acre.
1	2	3	4	5	6
	Acres.	Rupees.	Rupees.	Rupees.	rs. A. P.
1. Ganjam	99,268	1,22,956	...	1,22,956	1 3 10
2. Vizagapatam	42,908	50,904	...	50,904	1 3 0
3. Godavery	3,65,640	9,40,018	...	9,40,018	2 9 2
4. Kistna	13,52,986	20,01,682	...	20,01,682	1 7 8
5. Nellore	4,70,369	6,33,247	...	6,33,247	1 5 7
6. Cuddapah	10,90,937	8,03,120	2,725	8,00,395	0 11 9
7. Bellary	22,77,855	14,15,399	...	14,15,399	0 9 11
8. Kurnool	11,08,489	10,66,946	333	10,66,613	0 15 6
9. Madras	1,63,016	2,22,322	...	2,22,322	1 5 10
10. North Arcot	4,43,559	6,23,896	...	6,23,896	1 6 1
11. South Arcot	8,42,667	22,93,396	7,73,580	15,16,816	1 12 9
12. Tanjore	2,61,707	3,23,342	4,121	3,24,221	1 3 9
13. Trichinopoly	5,34,308	11,48,528	4,43,269	7,05,268	1 5 1
14. Madura	5,32,357	7,09,192	...	7,09,192	1 5 3
15. Tinnevely	8,02,535	6,41,907	...	6,41,907	0 12 9
16. Coimbatore	17,13,868	15,28,215	...	15,28,215	0 14 3
17. Salem	10,08,684	12,77,925	...	12,77,925	1 4 3
Total	131,11,153	153,07,995	12,27,019	145,80,976	1 1 9

AVERAGE ASSESSMENT per Acre, for Fasli 1273.

WET.					GARDEN.		
Extent of Cultivation.	Assessment as per Survey.	Deduct permanent Remission.	Remaining net Beriz.	Average assessment per Acre.	Extent of Cultivation.	Assessment as per Survey.	Deduct permanent Remission.
7	8	9	10	11	12	13	14
Acres.	Rupees.	Rupees.	Rupees.	rs. A. P.	Acres.	Rupees.	Rupees.
1,72,133	4,91,528	...	4,91,528	2 13 8	2,531	7,985	...
24,975	1,24,419	...	1,24,419	5 2 8	131	114	...
2,12,698	6,81,568	...	6,81,568	3 3 3	2,508	12,706	...
1,73,823	7,28,090	...	7,28,090	4 3 0	10,433	47,640	...
1,28,400	6,71,076	...	6,71,076	5 3 7	24,844	1,37,033	...
78,371	5,62,334	10,858	5,51,476	6 15 11	46,666	2,90,748	4,950
1,40,510	6,34,944	...	6,34,944	4 8 4	...	...	...
20,886	1,61,766	1,908	1,59,858	7 10 6	13,747	70,268	852
2,42,453	9,49,403	...	9,49,403	3 14 8	2,824	11,614	...
1,86,598	10,93,645	...	10,93,645	5 13 9	24	62	...
2,72,635	20,91,207	5,83,146	15,08,061	5 8 6	3,792	54,082	33,351
6,92,959	34,15,860	40,851	33,75,009	4 13 11	28,859	1,02,687	...
1,51,237	8,32,539	1,42,675	6,89,864	4 8 11	41,429	1,22,495	23,822
1,39,257	5,89,983	...	5,89,983	4 3 9	30,110	95,104	...
1,69,642	17,61,722	...	17,61,722	10 6 1	16,820	54,706	...
81,528	6,35,978	2,719	6,33,259	7 12 3	1,60,567	4,94,915	...
62,187	4,16,763	...	4,16,763	6 11 3	15,088	60,427	...
29,49,892	15,842,825	7,82,157	150,60,668	5 1 8	4,00,373	15,62,606	62,975

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

DISTRICTS.	GARDEN—(Concl'd.)			TOTAL		
	Remaining net Beriz.	Average assessment per Acre.	Extent of Cultivation.	Assessment as per Survey.	Deduct permanent Remission.	Remaining net Beriz.
	15	16	17	18	19	20
	Rupees.	ms. A. P.	Acres.	Rupees.	Rupees	Rupees.
1. Ganjam ...	7,985	3 2 6	2,73,932	6,22,469	...	6,22,469
2. Vizagapatam ...	134	0 13 11	67,114	1,75,437	...	1,75,437
3. Godavery ...	12,703	5 1 0	5,80,846	16,34,292	...	16,34,292
4. Kistna ...	47,640	4 9 0	15,37,242	27,77,412	...	27,77,412
5. Nellore ...	1,37,033	5 8 3	6,23,613	14,41,356	...	14,41,356
6. Cuddapah ...	2,83,798	6 2 0	12,16,474	16,56,202	18,533	16,37,669
7. Bellary ...	...	...	24,18,365	20,50,343	...	20,50,343
8. Kurnool ...	69,436	5 0 9	11,43,122	12,99,000	3,093	12,95,907
9. Madras ...	11,614	4 0 9	4,08,293	11,83,339	...	11,83,339
10. North Arcot ...	62	2 8 8	6,30,181	17,17,603	...	17,17,603
11. South Arcot ...	20,731	5 7 5	11,19,034	44,38,685	13,93,077	30,45,608
12. Tanjore ...	1,02,687	3 8 11	9,83,525	38,46,889	44,972	38,01,917
13. Trichinopoly ...	98,673	2 6 1	7,26,974	21,03,562	6,09,757	14,93,805
14. Madura ...	95,104	3 2 6	7,01,724	13,94,279	...	13,94,279
15. Tinnevelly ...	54,706	3 4 0	9,88,997	24,58,335	...	24,58,335
16. Coimbatore ...	4,94,915	3 1 4	19,55,963	23,59,108	2,719	26,56,389
17. Salem ...	60,427	4 0 1	10,85,959	17,55,115	...	17,55,115
Total...	14,99,631	3 11 2	164,61,418	332,13,426	20,72,151	311,41,275

No. 13—STATEMENT showing the RECEIPTS and SALES of SALT, for Fashi 1273.

DISTRICTS.	Balance in hand at the commencement of the Fashi.	QUANTITY RECEIVED IN STORE IN FASHI 1273.				Total including balance.	QUANTITY
		Salt manufactured during the year.	Salt received from other Districts.	Gain by measurement and confiscated Salt, &c.	Total.		SOLD DURING
							THE YEAR.
1	2	3	4	5	6	7	8
	1. MS.	1. MS.	1. MS.	1. MS.	1. MS.	1. MS.	1. MS.
1. Ganjam	15,72,604	3,89,454	.....	2,158	3,91,816	19,04,216	2,10,052
2. Vizagapatam.	4,43,114	1,25,048	.....	626	1,25,674	5,68,788	1,97,878
3. Godavery	7,11,363	1,56,481	.....	282	1,56,763	8,68,126	1,88,523
4. Kistna.....	11,37,059	8,12,693	.....	1,224	8,13,927	19,50,976	2,06,262
5. Nellore	17,30,536	5,76,230	.....	582	5,76,812	23,07,348	2,55,621
6. Madras	21,82,107	13,76,136	.....	7,105	13,83,241	35,65,348	1,98,106
7. South Arcot.	7,32,910	1,83,819	.....	7,935	1,91,754	9,24,664	1,58,096
8. Tanjore	5,96,160	4,62,847	.....	7,982	4,70,829	10,66,989	3,80,467
9. Madura	7,14,336	1,68,655	.....	36	1,68,691	8,83,027	2,94,970
10. Tinnevelly ...	10,58,856	6,39,045	.....	5,505	6,44,550	17,03,406	3,33,372
11. South Canara	2,29,475	90,193	3,21,342	604	4,12,229	6,41,704	1,82,998
12. Malabar.....	2,40,057	.....	4,05,979	1,986	4,07,965	7,08,052	3,79,646
Total...	1,13,48,607	49,80,601	7,87,321	26,115	58,04,037	1,71,52,644	29,65,931

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

DISTRICTS.	QUANTITY SOLD DURING THE YEAR—(Concluded.)						Wastage written off under the sanction of Government.	Total.	Balance remaining in store.
	Inland consumption.	Exportation by Sea.		Sold to French Government.	Supplied to other Districts.	Total.			
		On Government Indent.	On private account.						
	9	10	11	12	13	14	15	16	17
	I. MS.	I. MS.	I. MS.	I. MS.	I. MS.	I. MS.	I. MS.	I. MS.	I. MS.
1. Ganjam	6,59,128	2,000				8,71,480	49,144	9,20,324	10,43,892
2. Vizagapatam	2,108					1,99,987	13,907	2,13,894	3,54,894
3. Godavery.....	12,336		59,700	1,080		2,91,639	11,474	3,03,113	5,65,013
4. Kistna.....	3,44,657					5,50,919	11,030	5,61,949	13,89,027
5. Nellore	4,66,438		7,400			7,29,459	6,585	7,36,044	15,71,304
6. Madras	12,03,978		2,43,677			16,45,761	31,086	16,76,847	18,88,501
7. South Arcot.	1,12,902			50,196		3,21,194	10,258	3,31,452	5,93,212
8. Tanjore	2,03,767		43,320	12,000		6,39,491	7,072	6,46,563	4,20,423
9. Madura	27,784		3,600			3,26,354	20,635	3,46,989	5,36,038
10. Tinnevely ...	71,662		7,920			4,12,954	17,628	4,30,582	12,72,824
11. South Canara.	2,04,045					3,87,043	27,726	4,14,769	2,26,935
12. Malabar	99,520			3,280		4,82,446	2,239	4,84,685	2,23,367
Total...	3,408,326		3,97,617	66,556		68,58,420	2,08,784	70,67,214	1,00,85,430

A IN No. 13.—STATEMENT showing the WASTAGE of SALT in the SEVERAL DISTRICTS of this PRESIDENCY, for Fashi 1273.

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		
	I. Ms.	S.	I. Ms.	S.	I. Ms.	A.	I. Ms.	RS.	A.	P.	RS.	A.	P.
1. Ganjam... ..	3,91,019	32	3,67,699	34	23,319	39	5.9	...	...	...	34,979	15	3
2. Vizagapatam.	1,92,174	3	1,75,007	31	17,166	11	8.02	983	14	11	25,742	7	0
3. Godavery.....	2,91,765	0	2,69,120	0	22,645	0	7.7	1,347	3	0	26,695	1	0
4. Kistna... ..	2,13,470	26	2,07,469	20	11,001	6	5.03	693	10	0	16,501	11	7
5. Nellore... ..	3,22,951	15	3,11,709	24	11,241	31	3.48	1,189	2	5	15,353	5	11
6. Madras... ..	4,33,966	19	4,06,918	0	27,048	20	6.19	2,667	13	9	46,572	11	10
7. South Arcot ...	3,91,248	22	3,85,793	5	5,455	17	1.16	750	3	0	7,194	0	0
8. Do. supplied to French Govt.	54,000	0	50,196	6	3,803	34	7.2	240	5	0	240	5	0
9. Tanjore... ..	2,78,852	36	2,69,346	27	9,506	9	3.41	797	4	6	13,748	0	5
10. Madura... ..	3,46,955	21	3,19,357	19	26,698	2	7.10	2,502	15	1	40,047	1	2
11. Tinnevely ...	2,83,200	0	2,68,441	1	14,758	39	5.2	1,303	11	0	22,133	8	0
12. South Canara.	4,33,279	14	4,29,167	12	9,112	2	2.00	2,709	6	10	13,668	2	3
13. Malabar... ..	1,63,051	4	1,62,394	30	656	14	0.40	212	8	11	984	8	5
Total...	33,05,034	32	36,22,621	9	1,82,413	24	4.79	15,398	2	5	2,57,872	13	10

* On sales of Salt	6,836	13
Wastage on Salt stored	...	...
On Salt cleared for transportation	2,275	28
Salt lost in the sea by accident	...	...
	9,112	2

No. 14.—STATEMENT showing the FINANCIAL RESULTS

DISTRICTS.	Home consumption.		Inland consumption.		Exportation by Sea..		Sold to French Government.		Total.	
	2		3		4		5		6	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Ganjam ...	3,15,078	10 6	9,57,372	1 6	200	0 0	...	...	12,72,750	12 0
2. Vizagapatam ...	2,96,817	6 11	3,163	14 0	...	...	...	...	2,99,981	4 11
3. Godavery ...	2,82,752	4 8	18,504	0 0	13,455	0 0	54	0 0	3,14,765	4 8
4. Kistna ...	3,07,683	0 0	4,95,788	15 5	...	...	...	...	8,03,471	15 5
5. Nellore ...	3,83,431	3 4	6,74,638	0 10	1,110	0 0	...	...	10,59,179	4 2
6. Madras ...	2,91,427	10	1,17,19,824	15 4	36,551	8 10	...	...	20,47,804	2 3
7. South Arcot ...	2,37,144	15 9	1,69,853	0 0	...	...	6,457	8 5	4,12,955	8 2
8. Tanjore ...	5,66,841	5 4	2,96,830	8 9	6,493	0 0	1,387	8 0	8,71,557	4 1
9. Madura ...	4,41,855	0 5	42,005	11 0	540	0 0	...	...	4,84,400	11 5
10. Tinnevely ...	5,00,058	11 6	1,07,492	13 0	1,188	0 0	...	...	6,08,739	8 6
11. South Canara ...	2,73,812	4 2	3,06,067	9 0	...	...	...	...	5,79,879	13 2
12. Malabar ...	5,67,839	10 9	1,47,396	10 9	...	...	1,289	2 8	7,16,525	8 2
Total ...	44,64,742	1 5	49,38,438	3 7	59,642	8 10	9,188	3	1,94,72,011	0 11

OF SALT TRANSACTIONS for Fasli 1273.

Extra Revenue.	Refunds of Charges.		Total Gross Revenue.		Deduct Charges.		NET REVENUE.			
	8		9		10		Fasli 1272.		Fasli 1273.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
...	...	...	544	11 1	12,73,295	7 1	48,515	12 2	10,18,214	12 8
78 6 8	...	...	3,00,059	11 7	22,999	7 3	2,73,550	11 11	2,77,060	4 4
9 7 2	12	14 8	3,14,787	10 6	33,639	5 1	3,61,771	0 10	2,81,148	5 5
46 3 4	125	5 1	8,03,613	7 10	69,148	7 3	7,37,844	10 8	7,54,495	0 5
111 1 4	17	0 5	10,59,397	5 11	70,000	3 11	10,88,901	10 2	9,89,397	2 0
148 4 2	314	7 10	20,43,266	14 3	2,25,654	11 6	14,40,347	7 6	18,22,612	2 9
2 8 0	52	14 10	4,13,010	15 0	41,692	11 0	3,43,416	2 2	3,71,318	4 0
4 10 0	379	8 8	8,71,911	6 9	71,858	8 1	8,32,541	5 8	8,00,032	14 8
277 3 2	133	13 6	4,84,811	12 1	33,084	3 9	5,21,430	6 5	4,51,727	8 4
1,637 4 5	11	14 0	6,10,388	10 11	61,572	2 8	4,93,996	12 5	5,45,816	3 3
...	...	...	...	...	...	...	...	...	...	...
2,760 ... 6	24	8 4	5,82,664	6 0	1,76,033	13 6	4,06,000	11 4	4,06,630	8 6
...	139	4 5	7,16,664	12 7	1,46,684	4 0	5,00,383	4 0	5,69,980	8 7
5,075 ... 9	1,756	6 10	14,78,842	8 6	10,03,883	10 4	80,19,358	15 9	84,74,958	14 2

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

DISTRICTS.	IMPORTED BY SEA.		IMPORTED BY LAND.	
	Quantity.	Duty levied.	Quantity.	Duty levied.
	IN. MDS.	RS. A. P.	IN. MDS.	RS. A. P.
1	2	3	4	5
Godavery.....	...	...	...	...
South Canara.....	...	...	...	...
Malabar.....	...	...	...	...
Total.....	...	...	...	...

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

Items.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
<i>Charges of Collection.</i>				
Fixed Establishment.....	1,78,539	1,78,395	...	144
Preventive do.....	28,047	15,404	...	12,643
Saderwarid and Contingencies.....	6,121	4,812	...	1,809
Temporary Establishment.....	12,813	5,489	...	7,324
Travelling allowance to Officers and Establishment.	3,084	4,055	971	...
Total.....	2,28,604	2,07,655	971	21,920
		Net ..	...	20,949
<i>Charges for the provision of Salt.</i>				
Hire for measuring Salt.....	8,144	6,910	...	1,234
Canal Toll in Madras.....	18,876	16,655	...	2,221
Purchase of Salt and Manufacturers' share.....	7,81,272	6,34,611	...	1,46,661
Cost of conveying, storing, and covering heaps.....	21,780	20,973	...	807
Cost of Export.....	22,420	21,427	...	1,002
Cost of Transport.....	...	23,390	23,390	...
Freight on Salt imported.....	25,128	14,562	...	10,566
Salt compensation.....	20,808	14,823	...	5,985
Sundry items.....	47,586	42,874	...	4,712
Total.....	9,46,023	7,96,225	23,390	1,73,188
		Net ..	...	1,49,798
Grand Total.....	11,74,627	10,03,880	24,361	1,95,108
		Net ..	...	1,70,747

No. 15.—STATEMENT showing the particulars of MISCELLANEOUS ITEMS of LAND REVENUE for Fasli 1273.

ITEMS.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
1. Land cultivated but not included in the Jummahbundy.....	1,37,732	1,24,809	...	12,923
2. Concealed cultivation.....	4,273	4,598	325	...
3. Cultivation of unclaimed Inams.....	3,184	3,150	...	34
4. Cultivation of Perumbake lands.....	8,490	12,478	3,988	...
5. Cultivation of lands belonging to Pagoda where there is no worship.....	607	705	98	...
6. Cultivation of Chuttram Inams.....	75	417	342	...
7. Grazing Tax.....	2,08,302	2,02,036	...	6,266
8. Rent of Garden and lopes.....	46,859	48,152	1,293	...
9. Inam Tuffrick.....	6,058	5,061	...	597
10. Revenue from reverted Inams.....	5,382	13,698	8,316	...
11. Collections from Village Service Inams for offices temporarily vacant.....	14,652	13,059	...	1,593
12. Revenue from sequestered Inams.....	4,697	14,700	10,003	...
13. Do. from Hill villages.....	43,060	43,555	795	...
14. Do. from lands on the sides and slopes of Hills.....	3,525	5,589	1,764	...
15. Collections from boundary lands in dispute.....	2,205	14,836	12,631	...
16. Collection from lands assessed at favorable rates.....	11,548	15,894	4,346	...
17. Honey Rent.....	1,168	1,090	...	78
18. Wax Rent.....	311	302	...	9
19. Chank Rent.....	7,600	7,410	...	190
20. Chunam Shell Rent.....	5,347	5,400	53	...
21. Brick-kiln Rent.....	46	64	18	...
22. Diamond mine Rent.....	1,149	1,456	307	...
23. Cardamom Rent.....	9,060	172	...	8,828
24. Rattan and Coray Rent.....	1,784	1,986	202	...
25. Rent on Palmira Trees.....	1,41,153	1,33,285	...	7,868
26. Rent on Soap-nut Trees.....	7,361	9,882	2,521	...
27. Rent on Fruit Trees.....	22,387	19,653	...	2,734
28. Rents of root for dying cloths.....	11,179	3,599	...	7,580
29. Rents of medicinal roots.....	126	148	22	...
30. Rent of lime quarries.....	242	768	526	...
31. Rent of Padogay lands, or those situated near rivers.....	82	178	96	...
32. Produce of Fisheries.....	58,582	56,091	...	2,491
33. Do. of Pearl Fisheries.....	...	...	...	...
34. Do. of Islands situated in rivers.....	7,262	5,461	...	1,901
35. Sale of Darby grass.....	416	241	...	175
36. Cultivation of jungle land newly cleared by burning in South Canara.....	17,388	2,527	...	14,789
37. Cultivation of dry lands, or Huckle cultivation in South Canara.....	1,532	1,633	101	...
38. Revenue derived from Coir, the produce of Amendivi Islands in South Canara.....	24,191	28,068	3,877	...
39. Interest on arrears of Land Revenue ..	32,613	...	...	32,613
40. Commission on the sale of distrained property attached for arrears of land revenue.....	...	1,807	...	94

No. 15.—STATEMENT showing the particulars of MISCELLANEOUS ITEMS of LAND REVENUE for Fasli 1273.—(Concluded.)

ITEMS.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
41. Commission on private Estates under Circular management.....	8,070	5,827	...	2,243
42. Tax on backyards in excess of the limit allowed.....	4,687	4,584	...	103
43. Unigum allowance to village Officers undrawn.....	5,493	12,102	6,604	...
44. Revenue Fines.....	39,558	35,498	...	3,060
45. Savings and Refunds.....	8,801	7,154	...	1,647
46. Excess Collections over the Demand.....	3,248	3,469	221	...
47. Water Tax on Zemindary, Inam, &c., lands.....	5,54,929	5,65,947	11,018	...
48. Quit-rent on Bungalows and Gardens...	20,476	17,409	...	3,067
49. Do. and Ground-rent in the Town of Madras.....	79,634	85,753	6,119	...
50. Fees for Stamping weights and Measures.....	...	...	...	...
51. Collections from Cochrane's Canal.....	...	...	...	...
52. Other Items.....	1,35,365	1,12,749	...	22,616
Total...	17,14,133	16,56,420	75,586	1,33,299
			Net...	57,713

No. 16.—ABSTRACT STATEMENT showing the particulars of the COMPONENT ITEMS of FOREST REVENUE for Fasli 1273.

ITEMS.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Sale of Timber.....	1,09,690	1,28,021	18,331	...
Seigniorage on Timber.....	40,212	75,356	35,144	...
Rent of Sandalwood Farm.....	36,024	49,365	13,341	...
Sale of smuggled wood.....	1,579	5,221	3,645	...
Fines and Forfeitures.....	405	...	...	405
Savings and Refunds.....	100	19	...	81
Other Items.....	5,612	7,179	1,567	...
Total...	1,93,622	2,65,164	72,028	486
		Net...	71,542	

No. 17.—STATEMENT showing the DEMAND of all SOURCES of REVENUE for Fasli 1273.

DISTRICTS.	LAND REVENUE.						
	Permanent-ly settled.	Jody of Shrotriem and Inam villages.	Rented villages.	Ryotwar.	Amani or division of produce.	Miscellaneous items.	Forest Revenue.
	1	2	3	4	5	6	7
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	4,32,675	12,927	7,947	6,28,612	...	14,199	1,416
2. Vizagapatam...	9,74,052	2,701	1,28,668	1,86,277	...	7,149	...
3. Godavery... ..	7,44,702	26,591	...	23,13,922	...	4,91,970	...
4. Kistna.....	2,91,599	470,92	8,102	28,36,816	...	1,27,425	1,595
5. Nellore.....	4,35,661	76,747	2,260	14,65,933	...	1,67,516	...
6. Cuddapah... ..	...	38,724	...	18,61,507	...	61,752	23,933
7. Bellary.....	...	22,219	...	23,58,721	...	63,739	...
8. Kurnool... ..	...	91,622	...	13,58,402	...	44,135	37,084
9. Madras... ..	1,06,523	69,983	24,799	12,67,371	...	1,42,453	...
10. North Arcot ...	5,00,239	20,929	100	16,55,718	...	30,993	2,578
11. South Arcot ...	8,636	20,899	...	29,08,459	1,296	36,463	3,069
12. Tanjore... ..	31,434	1,13,831	...	40,42,443	6,105	37,657	...
13. Trichinopoly...	50,089	10,334	...	16,29,522	...	39,727	...
14. Madura.....	7,55,973	8,904	...	14,11,068	5,238	37,882	2,191
15. Tinnevely.....	3,08,047	33,393	...	23,48,221	...	1,52,509	502
16. Coimbatore ...	27,691	683	...	25,26,287	...	71,099	1,21,335
17. Salem... ..	4,47,764	14,203	...	16,57,739	...	81,058	20,126
18. South Canara..	...	...	...	13,23,551	...	41,641	22,732
19. Malabar... ..	15,000	...	2,807	17,84,843	...	7,056	23,607
Total... ..	51,29,485	6,12,232	1,74,633	355,70,542	12,639	16,56,423	2,65,162

STATEMENT showing the DEMAND of all

DISTRICTS.	LAND REVENUE.—(Concluded.)				SUNDRY			
	TOTAL.		COMPARISON.		ARKARY.			INCOME.
	Fasli 1272.	Fasli 1273.	Increase.	Decrease.	Ain.	Miscellaneous items.	Total.	Ain.
	9	10	11	12	13	14	15	16
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam...	10,78,136	10,97,170	19,034	...	91,222	1	91,223	27,210
2. Vizagapatam	12,96,812	12,98,847	2,535	...	67,953	1	67,954	66,534
3. Godavery ...	34,71,336	35,82,285	1,10,949	...	1,81,120	395	1,81,515	48,048
4. Kistna...	31,70,604	33,12,629	1,42,025	...	95,657	1	95,658	45,919
5. Nellore...	20,27,979	21,48,117	1,20,138	...	56,297	...	56,297	49,617
6. Cuddapah ...	19,75,945	19,85,916	9,971	...	1,22,361	...	1,22,361	45,166
7. Bellary...	24,66,518	24,44,679	...	21,839	5,31,897	10	5,31,907	1,14,009
8. Kurnool.....	15,10,224	15,31,243	21,019	...	1,64,330	4	1,64,334	44,155
9. Madras ...	15,50,607	16,11,129	60,522	...	11,12,546	1,225	11,13,771	1,79,716
10. North Arcot	21,98,771	22,10,557	11,786	...	2,92,155	...	2,92,155	38,167
11. South Arcot	28,95,440	29,78,822	83,382	...	1,81,500	20	1,81,520	29,540
12. Tanjore.....	43,44,927	42,31,470	...	1,13,457	3,15,475	...	3,15,475	64,469
13. Trichinopoly	16,70,399	17,29,672	59,273	...	1,19,564	...	1,19,564	19,419
14. Madura.....	22,17,217	22,21,256	4,039	...	95,900	...	95,900	78,794
15. Tinnevely...	29,35,544	28,43,172	...	92,372	48,500	...	48,500	49,999
16. Coimbatore ..	26,43,954	27,47,095	1,03,141	...	1,69,835	17	1,69,852	40,141
17. Salem.....	21,73,226	22,20,890	47,664	...	1,91,000	...	1,91,000	27,278
18. South Canara	13,81,113	13,87,921	6,811	...	61,932	...	61,932	18,004
19. Malabar.....	18,53,533	18,38,343	...	15,190	1,54,597	21	1,54,618	79,830
Total..	428,61,785	434,21,216	5,59,431	...	40,53,841	1,695	40,55,536	10,66,015

Net Increase..... 5,59,431

SOURCES of REVENUE, for Fasli 1273.—(Continued.)

SOURCES OF REVENUE.										
TAX.		MOTURPANA AND DUTY ON ARTS, TRADES, & C.			SALT.			SEA CUSTOMS.		
Miscellaneous items.	Total.	Ain.	Miscellaneous items.	Total.	Ain.	Miscellaneous items.	Total.	Ain.	Miscellaneous items.	Total.
17	18	19	20	21	22	23	24	25	26	27
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
21	27,231	...	2	2	12,72,752	544	12,73,296	42,804	15	42,819
22	66,556	...	...	...	2,99,981	79	3,00,060	36,331	...	36,331
31	48,679	...	...	...	3,14,765	23	3,14,788	26,130	670	26,800
49	45,968	...	114	114	8,03,472	172	8,03,644	11,852	15	11,867
4	49,621	...	...	...	10,59,179	128	10,59,307	264	20	264
...	45,166	...	...	...	...	...	...	...	...	...
8	1,14,017	410	...	410	...	...	...	...	...	...
85	44,240	...	...	...	...	...	...	...	...	...
60	1,79,776	...	108	108	20,47,804	463	20,48,267	12,64,097	15,745	12,79,842
27	38,194	...	...	...	...	...	...	...	...	...
0	29,549	2,085	...	2,085	4,12,959	55	4,13,014	46,059	1	46,060
...	64,469	...	...	...	8,71,557	384	8,71,941	2,93,640	...	2,93,640
500	19,919	...	...	...	...	...	...	...	...	...
5	78,799	...	...	...	4,84,401	411	4,84,812	48,918	276	49,194
...	49,999	...	...	...	6,08,740	1,649	6,10,389	53,848	398	54,246
15	40,156	...	1,054	1,054	...	...	...	...	...	...
...	27,278	...	...	...	...	...	...	...	...	...
15	18,019	...	...	...	5,79,880	2,784	5,82,664	56,986	512	57,498
...	79,830	...	...	...	7,16,527	139	7,16,666	1,51,133	3,243	1,54,376
851	10,62,866	2,195	1,278	3,773	94,72,014	6,831	94,78,845	20,32,112	20,895	20,53,007

STATEMENT showing the DEMAND of all

DISTRICTS.	SUNDRY SOURCES					
	LAND CUSTOMS.			STAMPS.		
	Ain.	Miscella- neous.	Total.	Ain.	Miscella- neous.	Total.
	28	29	30	31	32	33
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	.....	.....	.....	56,766	1,617	58,383
2. Vizagapatam.....	.....	.....	.....	72,381	5,494	77,875
3. Godavery.....	1,090	234	1,324	1,09,805	3,806	1,13,611
4. Kistna.....	.....	.....	.....	65,736	2,994	68,730
5. Nellore.....	.....	.....	.....	53,397	1,987	55,384
6. Cuddapah.....	.....	.....	.....	84,861	4,546	89,407
7. Bellary.....	.....	.....	.....	92,190	3,498	95,688
8. Kurnool.....	.....	.....	.....	72,865	4,084	76,949
9. Madras.....	.....	.....	.....	3,09,012	.....	3,09,012
10. North Arcot.....	.....	.....	.....	93,244	2,708	95,952
11. South Arcot.....	81,910	641	82,551	72,878	2,119	74,997
12. Tanjore.....	54,754	.....	54,754	2,91,782	.....	2,91,782
13. Trichinopoly.....	.....	.....	.....	61,785	1,734	63,519
14. Madura.....	904	15	919	1,66,586	3,412	1,69,998
15. Tinnevely.....	1,12,030	99	1,12,129	1,33,169	3,554	1,36,723
16. Coimbatore.....	.....	.....	.....	83,002	2,218	85,215
17. Salem.....	.....	.....	.....	92,777	4,011	96,788
18. South Canara.....	.....	.....	.....	98,594	2,291	1,00,885
19. Malabar.....	1,904	2	1,906	3,30,689	8,009	3,38,788
Total...	2,52,592	991	2,53,583	23,41,519	58,167	23,99,686

SOURCES OF REVENUE, &c.—(Concluded.)

OF REVENUE.—(Concluded.)

TOTAL SUNDRY SOURCES OF REVENUE.		COMPARISON.		TOTAL LAND AND SUNDRY SOURCES OF REVENUE.			
Fasli 1272.	Fasli 1273.	Increase.	Decrease.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
34	35	36	37	38	39	40	41
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
13,34,983	14,92,954	1,57,971	...	21,13,119	25,90,124	1,77,005	...
5,65,806	5,48,826	...	16,980	18,62,118	18,47,673	...	14,445
7,37,316	6,86,117	...	51,199	42,08,652	42,68,402	59,750	...
10,07,206	10,25,981	18,775	...	41,77,810	43,38,610	1,60,800	...
13,65,630	12,20,893	...	1,44,737	33,93,609	33,69,010	...	24,599
2,56,155	2,56,934	779	...	22,32,100	22,42,850	10,750	...
6,21,932	7,42,022	1,20,090	...	30,88,450	31,86,701	98,251	...
2,70,512	2,85,523	15,011	...	17,80,736	18,16,766	36,030	...
40,19,015	49,30,776	9,11,761	...	55,69,622	65,41,905	9,72,283	...
4,54,025	4,26,301	...	27,724	26,52,796	26,36,858	...	15,938
8,39,456	8,29,773	...	9,683	37,34,896	38,08,595	73,699	...
18,76,267	18,92,061	15,794	...	62,21,194	61,23,531	...	97,663
1,43,577	2,03,002	59,425	...	18,13,976	19,32,674	1,18,698	...
9,50,556	8,79,622	...	70,934	31,67,773	31,00,878	...	66,895
9,37,928	10,11,986	74,058	...	38,73,472	38,55,158	...	18,314
2,92,612	2,96,277	3,665	...	29,36,566	30,43,372	1,06,806	...
3,18,918	3,15,066	...	3,852	24,92,144	25,35,956	43,812	...
7,94,613	8,20,998	26,385	...	21,75,726	22,08,922	33,196	...
13,84,279	14,46,184	61,905	...	32,37,812	32,84,527	46,715	...
181,70,786	193,11,296	14,65,619	3,25,109	610,32,571	627,32,512	19,37,795	2,37,854
Net Increase...		11,40,510		Net Increase...		16,99,941	

A IN No. 17.—COMPARATIVE ABSTRACT of all SOURCES of REVENUE, for Fasli 1273.

ITEMS.		Fasli 1272.	Fasli 1273.	Increase.	Decrease.
1		2	3	4	5
		Rupees.	Rupees.	Rupees.	Rupees.
LAND REVENUE.	Peishcush on Permanently Settled Estates..	51,01,487	51,29,485	27,998	...
	Jodi of Shrotriem and Inam Villages ...	5,77,439	6,12,282	34,843	...
	Rented Villages... ..	2,25,959	1,74,683	...	51,306
	Ryotwar	350,32,399	355,70,542	5,38,143	...
	Amany, or division of produce... ..	16,716	12,639	...	4,077
	Miscellaneous Items... ..	17,14,133	16,56,423	...	57,710
	Forest Revenue... ..	1,93,622	2,65,162	71,540	...
	Total...	377,60,298	382,91,731	6,44,526	1,13,093
TOTAL LAND REVENUE...		428,61,785	434,21,216	6,72,524	1,13,093
			Net...	5,59,431	...
SUNDRY SOURCES.	Abkarry.	36,56,551	40,55,536	3,99,185	...
	Income Tax... ..	12,17,261	10,66,866	...	1,50,395
	Moturpha and Duty on Arts and Trades ...	387	3,773	3,386	...
	Salt	91,93,989	94,78,845	2,84,856	...
	Sea Customs	18,68,524	20,52,007	1,84,483	...
	Land Customs	2,09,129	2,53,583	44,454	...
	Stamps... ..	20,25,145	23,09,626	3,74,541	...
	TOTAL SUNDRY SOURCES...	181,70,786	193,11,296	12,90,905	1,50,395
			Net...	11,40,510	...
TOTAL LAND AND SUNDRY SOURCES		610,32,571	627,32,512	19,6,3429	2,63,488
			Net...	16,99,941	...

No. 18.—STATEMENT showing the DEMAND, COLLECTION, and BALANCE of all SOURCES of CURRENT REVENUE, for Fasli 1273.

DISTRICTS.	LAND REVENUE.				
	PERMANENTLY SETTLED ESTATES.				
	Demand.	Collection within the Fasli.	Balance.	Subsequent Collections up to Oct. 1864.	Balance.
1	2	3	4	5	6
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam	4,32,075	4,32,001	74	32	42
2. Vizagapatam	9,74,052	9,67,181	6,871	6,661	210
3. Godavary	7,44,702	7,22,025	22,677	21,385	1,292
4. Kistna	2,91,599	2,17,083	74,516	74,516	...
5. Nellore	4,35,661	3,68,393	67,268	66,716	552
6. Cuddapah	...	...	...	...	...
7. Bellary	...	...	...	...	...
8. Kurnool	...	...	...	...	...
9. Madras	1,06,523	81,412	25,111	24,480	631
10. North Arcot	5,00,239	4,14,734	85,505	85,505	...
11. South Arcot	8,636	8,193	443	405	38
12. Tanjore	31,434	31,434	...	...	...
13. Trichinopoly	50,089	45,862	4,227	4,027	200
14. Madura	7,55,973	5,60,067	1,95,906	82,271	1,13,635
15. Tinnevely	3,08,047	2,81,098	26,949	26,267	682
16. Coimbatore	27,691	27,691	...	...	...
17. Salem	4,47,764	4,28,755	19,009	12,520	6,489
18. South Canara	...	...	...	...	...
19. Malabar	15,000	10,000	5,000	5,000	...
Total	51,29,485	45,95,929	5,33,556	4,00,785	1,23,771

STATEMENT showing the DEMAND, COLLECTION, and BALANCE

DISTRICTS.	LAND					
	NOT PERMANENTLY SETTLED:					
	Demand.	Collection within the Fasli.	Remission.	Balance.	Subsequent Collections up to Oct. 1864.	Balance.
	* 7	8	9	10	11	12
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam	6,65,094	6,62,896	...	2,198	1,068	1,130
2. Vizagapatam	3,24,795	2,94,383	...	30,412	30,243	169
3. Godavery	28,37,583	26,38,389	...	1,98,694	1,42,629	56,065
4. Kistna	30,21,030	29,72,472	...	48,558	29,351	19,207
5. Nellore	17,12,456	15,68,292	...	1,44,164	1,22,767	21,397
6. Cuddapah	19,85,916	19,19,606	...	66,310	52,174	14,136
7. Bellary	24,44,679	23,33,747	...	1,10,932	76,702	34,230
8. Kurnool	15,31,243	14,88,162	...	43,081	36,840	6,241
9. Madras	15,04,606	13,29,072	...	1,75,534	98,000	77,534
10. North Arcot	17,10,318	13,54,072	...	3,56,246	2,87,901	68,345
11. South Arcot	29,70,186	27,68,094	...	2,02,092	1,68,876	33,216
12. Tanjore	42,00,036	40,84,365	...	1,15,671	1,07,224	8,447
13. Trichinopoly	16,79,583	16,02,441	...	77,142	72,496	4,646
14. Madura	14,65,283	13,33,394	...	1,31,889	1,30,397	1,492
15. Tinnevely	25,35,125	23,12,786	...	2,22,339	2,15,149	7,190
16. Coimbatore	27,19,404	26,46,881	...	77,523	65,481	12,042
17. Salem	17,73,126	17,32,090	...	41,036	29,050	11,986
18. South Canara	13,87,924	13,85,126	...	2,798	2,574	224
19. Malabar	18,23,343	17,96,507	...	26,836	16,452	10,384
Total	3,82,91,730	3,62,18,275	...	20,73,455	16,85,374	3,88,081

of all SOURCES of CURRENT REVENUE, for Fasli 1273.--(Continued.)

REVENUE.—(Concluded).					
TOTAL.					
Demand.	Collection within the Fasli.	Remission.	Balance.	Subsequent Collections up to October 1864.	Balance.
13	14	15	16	17	18
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
10,97,169	10,94,897	...	2,272	1,100	1,172
12,93,847	12,61,564	...	37,283	36,904	379
33,82,285	33,60,914	...	2,21,371	1,64,014	57,357
33,12,629	31,89,555	...	1,23,074	1,03,867	19,207
21,48,117	19,36,685	...	2,11,432	1,89,483	21,949
19,85,916	19,19,606	...	66,310	52,174	14,136
24,44,679	23,33,747	...	1,10,932	76,702	34,230
15,31,243	14,88,162	...	43,081	36,840	6,241
16,11,129	14,10,484	...	2,00,645	1,22,480	78,165
22,10,557	17,68,806	...	4,41,751	3,73,406	68,345
29,78,822	27,76,287	...	2,02,535	1,69,281	33,254
42,31,470	41,15,799	...	1,15,671	1,07,224	8,447
17,29,672	16,48,303	...	81,369	76,523	4,846
22,21,256	18,93,461	...	3,27,795	2,12,668	1,15,127
28,43,172	25,93,884	...	2,49,288	2,41,416	7,872
27,47,095	26,69,572	...	77,523	65,481	12,042
22,20,890	21,60,845	...	60,045	41,570	18,475
13,87,924	13,85,126	...	2,798	2,574	224
18,23,343	18,06,507	...	31,836	21,452	10,384
4,31,21,215	4,08,14,204	...	26,07,011	20,95,159	5,11,852

STATEMENT showing the DEMAND, COLLECTION and BALANCE

DISTRICTS.	SUNDRY SOURCES					
	ABKARRY.					Income
	Demand.	Collection within the Fasli.	Balance.	Subsequent Collections up to October 1864.	Balance.	Demand.
	19.	20.	21.	22.	23.	24.
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam.....	91,223	87,287	3,936	2,821	1,115	27,231
2. Vizagapatam....	67,954	66,232	1,722	1,541	181	66,556
3. Godavery.....	1,81,515	1,68,003	13,512	13,512	...	48,079
4. Kistna.....	95,658	85,821	9,837	6,237	3,600	45,968
5. Nellore.....	56,297	51,002	5,295	4,303	992	49,621
6. Cuddapah.....	1,22,361	1,13,046	9,315	9,315	...	45,166
7. Bellary.....	5,31,907	4,73,492	58,415	57,075	1,340	1,14,017
8. Kurnool.....	1,64,334	1,47,071	17,263	16,946	317	44,240
9. Madras.....	11,13,771	10,84,750	29,021	646	28,375	1,79,776
10. North Arcot....	2,92,155	2,51,697	40,458	40,458	...	38,194
11. South Arcot....	1,81,520	1,67,871	13,649	13,649	...	29,549
12. Tanjore.....	3,15,475	3,06,717	8,758	8,456	302	64,469
13. Trichinopoly....	1,19,564	1,14,690	4,874	4,874	...	19,919
14. Madura.....	95,900	68,950	26,950	26,950	...	78,799
15. Tinnevely.....	48,500	48,500	...	...	...	49,999
16. Coimbatore.....	1,69,852	1,53,945	15,907	15,907	...	40,156
17. Salem.....	1,91,000	1,75,970	15,030	15,030	...	27,278
18. South Canara.....	61,932	61,932	...	...	...	18,019
19. Malabar.....	1,54,618	1,49,794	4,824	3,816	1,008	79,830
Total..	40,55,536	37,76,770	2,78,766	2,41,536	37,230	10,66,866

Stoppages made by the ex-Officio Assessors as per Accountant General's Return...

of all SOURCES of CURRENT REVENUE, for Fasli 1273—(Continued.)

OF REVENUE.—(Continued.).

TAX.					MOTURPHA.			
Collections within the Fasli.	Remission.	Balance.	Subsequent Collections up to Oct. 1864.	Balance.	Demand.	Collection within the Fasli.	Balance.	Subsequent Collections up to Oct. 1864.
25.	26.	27.	28.	29.	30.	31.	32.	33.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
24,497	...	2,734	2,734	.....	2	2	.....	.....
49,249	...	17,307	17,115	192	.....	.....	.....	.....
38,358	...	9,721	9,625	96	.....	.....	.....	.....
38,132	...	7,836	6,994	842	114	114	.....	.....
42,571	199	6,851	6,078	773	.....	.....	.....	.....
35,260	304	9,602	7,136	2,466	.....	.....	.....	.....
96,084	...	17,933	16,918	1,015	410	410	.....	.....
40,201	...	4,039	4,039	.....	.....	.....	.....	.....
98,355	...	81,421	41,409	40,012	108	108	.....	.....
19,264	...	18,980	14,098	4,882	.....	.....	.....	.....
24,090	...	4,859	4,685	174	2,085	2,085	.....	.....
48,453	...	16,016	15,209	807	.....	.....	.....	.....
15,983	...	3,934	3,599	337	.....	.....	.....	.....
47,986	575	30,238	30,051	187	.....	.....	.....	.....
40,217	171	9,611	9,360	251	.....	.....	.....	.....
35,213	991	3,952	2,873	1,079	1,054	1,954	.....	.....
19,227	...	8,051	5,043	3,008	.....	.....	.....	.....
16,704	...	1,315	1,307	8	.....	.....	.....	.....
58,319	...	21,511	19,055	2,456	.....	.....	.....	.....
7,88,763	2,240	2,75,863	2,17,328	58,535	3,773	3,773	.....	.....
4,05,530								

STATEMENT showing the DEMAND, COLLECTION, and BALANCE

DISTRICTS.	SUNDRY SOURCES				
	SALT.			SEA CUSTOMS.	
	Demand.	Collection within the Fasl.	Subsequent Collections up to Oct. 1864.	Demand.	Collection within the Fasl.
	34	35	36	37	38
	Rupées.	Rupées.	Rupées.	Rupées.	Rupées.
1. Ganjam.....	12,73,296	12,73,296	.....	42,819	42,819
2. Vizagapatam.....	3,60,060	3,00,060	.....	36,381	36,381
3. Godavery.....	3,14,788	3,14,788	.....	26,800	26,800
4. Kistna.....	8,03,644	8,03,644	.....	11,867	11,867
5. Nellore.....	10,59,307	10,59,307	.....	284	284
6. Cuddapah.....	.....	.....	.....	.....	.....
7. Bellary.....	.....	.....	.....	.....	.....
8. Kurnool.....	.....	.....	.....	.....	.....
9. Madras.....	20,48,267	20,48,267	.....	12,79,842	12,79,842
10. North Arcot.....	.....	.....	.....	.....	.....
11. South Arcot.....	4,13,011	4,13,011	.....	46,060	46,060
12. Tanjore.....	8,71,941	8,71,235	706	2,93,640	2,93,640
13. Trichinopoly.....	.....	.....	.....	.....	.....
14. Madura.....	4,84,812	4,84,812	.....	49,194	49,194
15. Tinnevely.....	6,10,389	6,10,389	.....	54,246	54,246
16. Coimbatore.....	.....	.....	.....	.....	.....
17. Salem.....	.....	.....	.....	.....	.....
18. South Canara.....	5,82,664	5,82,664	.....	57,498	57,498
19. Malabar.....	7,16,665	7,16,665	.....	1,54,376	1,54,376
Total...	94,78,844	94,78,138	706	20,53,007	20,53,007

of all SOURCES of CURRENT REVENUE, for Fasl 1273.—(Continued.)

LAND CUSTOMS.				STAMPS.		
Demand.	Collection within the Fasl.	Balance.	Subsequent Collections up to October 1864.	Demand.	Collection within the Fasl.	Balance.
39	40	41	42	43	44	45
Rupées.	Rupées.	Rupées.	Rupées.	Rupées.	Rupées.	Rupées.
.....	.....	.....	.....	58,383	58,383	...
.....	.....	.....	.....	77,875	77,875	...
1,324	1,324	...	.....	1,13,611	1,13,611	...
.....	.....	.....	.....	68,730	68,730	...
.....	.....	.....	.....	55,384	55,384	...
.....	.....	.....	.....	89,407	89,407	...
.....	.....	.....	.....	95,688	95,688	...
.....	.....	.....	.....	76,949	76,949	...
.....	.....	.....	.....	3,09,012	3,09,012	...
.....	.....	.....	.....	95,952	95,952	...
82,551	82,551	...	.....	74,997	74,997	...
54,754	54,754	...	.....	2,91,782	2,91,782	...
.....	.....	.....	.....	63,519	63,519	...
919	919	...	.....	1,69,998	1,69,998	...
1,12,129	1,12,129	...	.....	1,36,723	1,36,723	...
.....	.....	.....	.....	85,215	85,215	...
.....	.....	.....	.....	96,788	96,788	...
.....	.....	.....	.....	1,00,885	1,00,885	...
1,905	1,905	...	.....	3,38,788	3,38,788	...
2,53,582	2,53,582	...	.....	23,99,686	23,99,686	...

STATEMENT showing the DEMAND, COLLECTION, and BALANCE

DISTRICTS.	SUNDRY SOURCES				
	STAMPS.	To			
	Subsequent Collections up to October 1864.	Demand.	Collection within the Fasli.	Remission.	Balance.
	46	47	48	49	50
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam	...	14,92,954	14,86,284	...	6,670
2. Vizagapatam	...	5,48,826	5,29,797	...	19,029
3. Godavery	...	6,86,117	6,62,884	...	23,233
4. Kistna	...	10,25,981	10,08,308	...	17,673
5. Nellore	...	12,20,893	12,08,548	199	12,146
6. Cuddapah	...	2,56,934	2,37,713	304	18,917
7. Bellary	...	7,42,022	6,65,674	...	76,348
8. Karnool	...	2,85,523	2,64,221	...	21,302
9. Madras	...	49,30,776	48,20,334	...	1,10,442
10. North Arcot	...	4,26,301	3,66,913	...	59,388
11. South Arcot	...	8,29,773	8,11,265	...	18,508
12. Tanjore	...	18,92,061	18,66,581	...	25,480
13. Trichinopoly	...	2,03,002	1,94,192	...	8,810
14. Madura	...	8,79,622	8,21,859	575	57,188
15. Tinnevely	...	10,11,986	10,02,204	171	9,611
16. Coimbatore	...	2,96,277	2,75,427	991	19,859
17. Salem	...	3,15,066	2,91,985	...	23,081
18. South Canara	...	8,20,998	8,19,683	...	1,315
19. Malabar	...	14,46,182	14,19,847	...	26,335
Total	...	1,83,11,294	187,53,719	2,240	5,55,335

Stoppages made by the ex-Officio Assessors as per Accountant General's Return

4,05,530

191,59,250

of all SOURCES of CURRENT REVENUE, for Fasli 1273. — (Concluded.)

OF REVENUE. — (Concluded.)

TAL.		GRAND TOTAL.					
Subsequent Collections up to Oct. 1864.	Balance.	Demand.	Collections within the Fasli.	Remission.	Balance.	Subsequent Collections up to Oct. 1864.	Balance.
51	52	53	54	55	56	57	58
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
5,555	1,115	25,90,123	25,81,181	...	8,942	6,655	2,287
18,656	873	18,47,673	17,91,361	...	56,312	55,560	752
23,137	96	42,68,402	40,23,798	...	2,44,604	1,37,151	57,453
13,331	4,442	43,38,610	41,97,863	...	1,40,747	1,17,098	23,649
10,331	1,765	33,69,010	31,45,234	199	2,23,577	1,99,863	23,714
16,451	2,465	22,12,850	21,57,319	305	85,226	68,624	16,602
73,993	2,355	51,86,701	29,99,421	...	1,87,280	1,50,695	36,585
20,985	317	18,16,766	17,52,383	...	64,383	57,825	6,558
42,055	63,387	65,41,905	62,20,818	...	3,11,087	1,64,535	1,46,552
54,556	4,832	26,36,358	21,35,719	...	5,01,139	4,27,962	73,177
18,334	174	33,08,595	35,87,552	...	2,21,043	1,87,615	33,428
24,371	1,109	61,23,531	59,82,380	...	1,41,151	1,31,595	9,556
8,473	337	19,32,676	18,49,496	...	90,178	84,996	5,182
57,001	187	31,00,878	27,15,320	575	3,84,983	2,69,069	1,15,314
9,369	251	33,55,153	35,96,088	171	2,58,899	2,50,776	8,123
18,780	1,079	30,43,372	29,44,999	990	97,383	84,261	13,122
26,073	3,003	25,35,956	24,52,830	...	83,126	61,643	21,483
1,307	8	22,08,922	22,01,809	...	4,113	3,381	232
22,871	3,464	32,84,525	32,26,354	...	58,171	44,323	13,848
4,59,570	95,765	627,32,509	595,67,925	2,240	31,62,344	25,54,727	6,07,617

4,05,530

5,99,73,455

No. 19. — STATEMENT showing the DEMAND, COLLECTION, AND

DISTRICTS.	LAND						
	PERMANENTLY SETTLED.					Not	
	Arrears at the beginning of the Fasli.	Collections within the Fasli.	Remission.	Total.	Balance at the close of the Fasli.	Arrears at the beginning of the Fasli.	Collections within the Fasli.
1	2	3	4	5	6	7	8
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Canjam.....	581	581	...	581	...	5,610	2,845
2. Vizagapatam...	6,197	6,197	...	6,197	...	61,997	61,792
3. Godavery	63,256	60,739	1,314	62,053	1,203	2,13,888	1,26,506
4. Kistna	25,179	25,179	...	25,179	...	70,185	21,167
5. Nellore.....	87,446	87,446	...	87,446	...	80,112	55,221
6. Cuddapah	...	...	...	...	...	71,294	54,587
7. Bellary	...	...	...	...	...	1,18,147	84,115
8. Kurnool	...	...	...	...	...	21,673	14,912
9. Madras	25,634	25,623	...	25,623	11	4,20,515	2,51,389
10. North Arcot...	1,30,115	1,30,115	...	1,30,115	...	4,32,467	3,86,353
11. South Arcot...	1,310	1,256	...	1,256	54	2,29,366	1,99,242
12. Tanjore	590	...	590	590	...	56,744	29,760
13. Trichinopoly...	2,289	1,889	...	1,889	400	47,237	43,911
14. Madura.....	1,27,678	1,26,661	...	1,26,661	1,017	2,20,887	2,19,108
15. Tinnevely ...	26,599	26,599	...	26,599	...	2,98,753	2,74,881
16. Coimbatore ...	...	...	...	...	...	1,16,151	1,13,918
17. Salem	38,943	25,164	9,395	34,559	4,334	36,656	23,165
18. South Canara..	...	...	...	...	...	39,604	39,225
19. Malabar	5,000	5,000	...	5,000	...	28,030	19,143
Total...	5,40,817	5,22,449	11,299	5,33,748	7,069	25,62,366	20,51,040

Balance of ARREARS of all SOURCES of REVENUE in Fasli 1273.

REVENUE.							
PERMANENTLY SETTLED.				TOTAL.			
Remission.	Total.	Balance at the close of the Fasli.	Arrears at the beginning of the Fasli.	Collections within the Fasli.	Remission.	Total.	Balance at the close of the Fasli.
9	10	11	12	13	14	15	16
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1,825	4,670	940	6,191	3,426	1,825	5,251	940
95	61,887	110	68,194	67,989	95	68,084	110
16,010	1,42,516	71,372	2,77,144	1,87,244	17,324	2,04,569	72,575
7,914	29,081	41,104	95,364	46,346	7,914	54,260	41,104
3,761	58,982	21,130	1,67,558	1,42,657	3,761	1,46,428	21,130
4,163	58,550	12,744	71,294	54,387	4,163	58,550	12,744
13,738	97,853	20,294	1,18,147	84,115	13,738	97,853	20,294
2,521	17,433	4,240	21,673	14,912	2,521	17,433	4,240
38,031	3,19,420	1,01,095	4,46,149	3,07,012	38,031	3,45,043	1,01,106
7,394	3,93,747	38,720	5,62,582	5,16,468	7,394	5,23,862	38,720
5,947	2,05,189	24,177	2,36,676	2,00,498	5,947	2,06,445	24,231
18,506	48,366	8,478	57,334	29,760	19,096	48,856	8,478
...	45,911	3,376	49,576	45,800	...	45,800	3,776
213	2,19,321	1,566	3,48,565	3,45,765	213	3,45,982	2,583
1,982	2,76,863	20,890	3,26,852	3,01,480	1,982	3,03,462	21,890
915	1,14,833	1,318	1,16,151	1,13,918	915	1,14,833	1,318
2,562	25,727	10,929	75,599	48,329	11,957	60,286	15,313
80	39,305	299	39,604	39,225	80	39,805	299
7,330	26,473	1,557	33,050	24,743	7,330	31,473	1,557
1,32,987	21,84,027	3,85,339	31,10,183	25,73,489	1,44,286	27,17,775	3,92,408

DISTRICTS.	SUNDRY SOURCES						
	ABKARRY.					INCOME	
	Arrears at the beginning of the Fasli.	Collections within the Fasli.	Remission.	Total.	Balance at the close of the Fasli.	Arrears at the beginning of the Fasli.	Collections within the Fasli.
	17	18	19	20	21	22	23
	Rupees.	Rupees.	Rs.	Rupees.	Rupees.	Rupees.	Rupees.
1. Panjam...	8,344	7,044	1,300	8,344	...	4,116	3,898
2. Vizagapatam.	1,188	1,188	...	1,188	...	15,601	15,164
3. Godavery ...	22,827	17,740	...	17,709	5,118	16,681	14,867
4. Kistna ...	4,118	4,118	...	4,118	...	4,606	4,008
5. Nellore...	6,712	4,128	2,108	6,236	476	10,735	7,536
6. Cuddapah...	11,216	11,216	...	11,216	...	21,347	13,916
7. Bellary...	38,369	38,369	...	38,369	...	21,197	18,480
8. Kurnool.....	18,064	18,054	...	18,054	10	5,684	4,805
9. Madras ...	34,296	6,506	...	6,506	27,790	15,440	8,631
10. North Arcot..	63,539	53,443	10,096	63,539	...	51,872	33,586
11. South Arcot.	19,131	19,131	...	19,131	...	6,047	5,137
12. Tanjore...	7,166	7,166	...	7,166	...	11,371	11,065
13. Trichinopoly.	3,195	3,195	...	3,195	...	4,159	3,926
14. Madura...	32,494	32,494	...	32,494	...	37,520	36,237
15. Tinnevely...	...	...	...	...	...	17,476	17,014
16. Coimbatore..	20,974	20,974	...	20,974	...	12,402	7,923
17. Salem	21,382	21,382	...	21,382	...	11,498	10,443
18. South Canara.	5,534	5,534	...	5,534	...	1,999	1,983
19. Malabar.....	3,380	3,380	...	3,380	...	36,506	34,919
Total.....	3,21,929	2,75,031	13,504	2,88,535	33,394	3,06,257	2,53,538

OF REVENUE.							
TAX.			MOTURPHA.				
Remission.	Total.	Balance at the close of the Fasli.	Arrears at the beginning of the Fasli.	Collections within the Fasli.	Remission.	Total.	Balance at the close of the Fasli.
24	25	26	27	28	29	30	31
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
218	4,116	.....	110	1	109	110	.....
120	15,284	317	.....	.....	.....	.....	.....
1,771	16,638	43	174	.....	174	174	.....
320	4,328	278	329	2	321	323	.....
2,113	9,649	1,086	28	16	6	22	6
6,765	20,681	666	438	32	406	438	.....
1,193	19,673	1,524	658	4	654	658	.....
13	4,823	861	38	2	36	38	.....
1,125	9,756	6,684	4,471	173	4,298	4,471	.....
827	34,413	17,459	748	34	714	748	.....
480	5,617	430	.....	.....	.....	.....	.....
.....	11,065	306	.....	.....	.....	.....	.....
159	4,085	74	13	.....	.....	.....	13
1,283	37,520	.....	.....	.....	.....	.....	.....
462	17,476	.....	54	54	.....	54	.....
4,406	12,329	73	.....	.....	.....	.....	.....
.....	10,443	1,055	.....	.....	.....	.....	.....
16	1,999	.....	441	.....	441	441	.....
1,395	36,314	192	.....	.....	.....	.....	.....
22,671	2,76,209	30,048	7,496	318	7,159	7,477	19

STATEMENT showing the DEMAND COLLECTION and BALANCE

DISTRICTS.	SUNDY SOURCES							
	SALT.		LAND CUSTOMS.			STAMPS.		TOTAL.
	Arrears at the beginning of the Fashi.	Collections with- in the Fashi.	Arrears at the beginning of the Fashi.	Collections with- in the Fashi.	Balance.	Arrears at the beginning of the Fashi.	Collections with- in the Fashi.	Arrears at the beginning of the Fashi.
	32	33	34	35	36	37	38	39
	Rups.	Rups.	Rups.	Rups.	Rups.	Rups.	Rups.	Rupees.
1. Ganjam.....	...	...	...	...	...	...	...	12,570
2. Vizagapatam.....	...	...	...	...	...	...	...	16,789
3. Godavery.....	...	...	...	...	...	...	...	39,682
4. Kistna.....	...	...	...	...	...	...	...	9,047
5. Nellore.....	...	...	...	...	...	...	...	17,475
6. Cuddapah.....	...	...	...	...	...	...	...	33,001
7. Bellary.....	...	...	...	...	...	...	...	60,224
8. Kurnool.....	...	...	...	...	...	...	...	23,786
9. Madras.....	...	...	...	...	...	...	...	54,207
10. North Arcot.....	...	...	...	...	...	...	...	1,16,150
11. South Arcot.....	...	...	1,298	500	798	...	...	26,476
12. Tanjore.....	...	...	1,996	1,996	...	112	112	20,645
13. Trichinopoly.....	...	...	...	...	...	...	...	7,367
14. Madura.....	...	...	...	...	...	...	...	70,014
15. Tinnevely.....	...	...	...	...	...	...	...	17,530
16. Coimbatore.....	...	...	...	...	...	...	...	33,376
17. Salem.....	...	...	...	...	...	...	...	32,880
18. South Canara.....	...	...	...	...	...	...	...	7,974
19. Malabar.....	...	...	...	...	...	...	...	39,886
Total.....	...	...	3,294	2,496	798	112	112	6,39,088

OF ANNEARS of all SOURCES OF REVENUE in Fashi 1273.—(Concluded.)

OF REVENUE.

SUNDY SOURCES.				TOTAL LAND AND SUNDY SOURCES.				
Collections with- in the Fashi.	Remission.	Total.	Balance at the close of the Fashi.	Arrears at the beginning of the Fashi.	Collections with- in the Fashi.	Remission.	Total.	Balance at the close of the Fashi.
40	41	42	43	44	45	46	47	48
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
10,943	1,627	12,570	...	18,761	14,369	3,452	17,821	940
16,352	120	16,472	317	84,983	84,341	215	84,556	427
32,576	1,945	34,521	5,161	3,16,826	2,19,921	19,962	2,39,090	77,736
8,128	641	8,769	278	1,04,411	54,474	8,555	63,029	41,382
11,680	4,227	15,907	1,568	1,85,093	1,54,347	7,988	1,62,335	22,698
25,164	7,171	32,335	666	1,04,295	79,551	11,334	90,885	13,410
56,853	1,847	58,700	1,524	1,78,371	1,40,968	15,585	1,56,553	21,818
22,861	54	22,915	871	45,459	37,773	2,575	40,348	5,111
15,310	5,423	20,733	33,474	5,00,356	3,22,322	43,454	3,65,776	1,34,580
87,063	11,637	98,700	17,459	6,78,741	6,03,531	19,031	6,22,562	56,179
24,768	480	25,248	1,228	2,57,152	2,25,266	6,427	2,31,693	25,459
20,339	...	20,339	306	77,979	50,099	19,096	69,195	8,784
7,121	159	7,280	87	56,943	52,921	159	53,080	3,863
68,731	1,283	70,014	...	4,18,579	4,14,500	1,496	4,15,996	2,583
17,068	462	17,530	...	3,42,882	3,18,548	2,444	3,20,992	21,890
28,897	4,406	33,303	73	1,49,527	1,42,815	5,321	1,48,136	1,391
31,825	...	31,825	1,055	1,08,479	80,154	11,957	92,111	16,368
7,517	457	7,974	...	47,578	46,742	537	47,279	299
38,299	1,395	39,694	192	72,916	62,442	8,725	71,167	1,749
5,31,495	43,334	5,74,829	64,259	37,49,271	31,04,984	1,87,620	32,92,604	4,56,667

* The arrears brought forward are exclusive of the arrears on account of interest, which have been excluded from the Statements as they were transferred to XVI. Interest, under instructions from the Government of India.

No. 21.—ABSTRACT STATEMENT showing the DEMAND COLLECTION AND BALANCE of ALL SOURCES OF REVENUE, CURRENT AND ARREARS of the whole Presidency, for Fasil 1273.

ITEMS.	DEMAND.			COLLECTIONS.			Total Collec- tions in the last Fasil.	REMITTED WITHIN THE FASIL.			Total Collec- tions and Remissions.
	Current.	Arrears.	Total.	Current.	Arrears.	Total.		Current.	Arrears.	Total.	
1	2	3	4	5	6	7	8	9	10	11	
Land Revenue.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	
Peishcush.....	51,29,485	5,40,317	56,70,302	45,95,929	5,22,449	51,18,378	49,77,034	.....	11,299	11,299	
Ryotwar, &c..	382,91,730	25,69,366	408,61,096	362,13,275	20,51,040	382,69,315	378,68,990	.....	1,32,987	1,32,987	
Total...	434,21,215	31,10,183	465,31,398	408,14,204	25,73,489	433,87,693	428,46,034	.....	1,44,286	1,44,286	
Sundry Sources.											
Abkary... ..	40,55,536	3,21,929	43,77,465	37,76,770	2,75,031	40,51,801	35,37,242	.....	13,504	13,504	
Moturpha... ..	3,773	7,496	11,269	3,773	313	4,091	4,887	.....	7,159	7,159	
Income Tax ...	10,66,866	3,06,257	13,73,123	7,88,763	2,53,333	10,42,301	13,97,662	2,240	22,671	24,911	
Salt.....	94,78,844	.....	94,78,844	94,78,138	.....	94,78,138	91,97,336	.....	.....	.....	
Sea Customs...	20,53,007	.....	20,53,007	20,53,007	.....	20,53,007	18,68,523	.....	.....	.....	
Land Customs.	2,53,582	3,294	2,56,876	2,53,582	2,496	2,56,078	2,08,555	.....	.....	.....	
Stamps... ..	23,99,686	112	23,99,798	23,99,686	112	23,99,798	20,25,984	.....	.....	.....	
Total..	198,11,294	6,39,088	199,50,382	187,53,719	5,31,495	192,85,214	182,40,189	2,240	43,354	45,574	
Total Land and Sundry... ..	627,32,509	37,49,271	664,81,780	595,67,923	31,04,984	626,72,907	610,86,273	2,240	1,87,620	1,89,860	
Income Tax Collections in the Town of Madras... ..											
Stoppages made by the ex-officio Assessors as per Account- ant General's Return.....											
Collections made by the Superintendent of Stamps at Madras											
Grand Total...											
				599,73,453	31,04,984	630,78,437	619,34,711				

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

ITEMS.	BALANCE AT THE CLOSE OF FASIL.			Subsequent Collections and Remissions.	BALANCE.			PARTICULARS FOR THE ARREARS.		
	Current.	Arrears.	Total.		Current.	Arrears.	Total.	Recoverable and Doubt- ful.	Irrecoverable, now recom- mended for Remission.	
	12	13	14	15	16	17	18	19	20	
<i>Land Revenue.</i>	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	
Peishcush.....	5,33,556	7,069	5,40,625	4,09,862	1,23,771	6,992	1,30,763	5,663	1,324	
Ryotwar, &c.....	20,73,455	3,85,339	24,58,794	17,20,662	3,88,081	3,50,051	7,38,132	2,39,597	1,10,454	
Total...	26,07,011	3,92,408	29,99,419	21,30,524	5,11,852	3,57,043	8,68,895	2,45,265	1,11,778	
<i>Sundry Sources.</i>										
Abkary.....	2,78,766	38,334	3,12,100	2,44,175	37,230	30,755	67,985	30,521	234	
Moturpha.....	.....	19	19	.....	.....	19	19	19	.....	
Income Tax.....	2,75,863	30,043	3,05,911	2,24,397	58,535	22,979	81,514	20,265	2,714	
Salt.....	706	.....	706	706	.....	.....	.....	.....	.....	
Sea Customs.....	.....	798	798	.....	.....	798	798	798	.....	
Land Customs.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Stamps.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total...	5,55,355	64,259	6,19,594	4,69,278	95,765	54,551	1,50,316	51,603	2,948	
Total Land and Sundry.	31,62,346	4,56,667	36,19,013	25,99,802	6,07,617	4,11,594	10,19,211	2,96,865	1,14,726	

No. 22.—STATEMENT showing the extent to which Coercive Process was employed in the COLLECTION OF THE REVENUE in Fasli 1273.

DISTRICTS.	PROCESS ISSUED.			ESTIMATED VALUE OF PROPERTY 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.		
1	2	3	4	5	6	7	8	9	10	11	12	13
	No.	No.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam	4	4	42	...	42	42	.....	.....	42	44	42	44
2. Vizagapatam	1	1	50	50	...	50	50	50	...	...	50	50
3. Godavery	127	446	17,595	7,652	7,563	15,215	1,177	654	1,782	1,975	2,959	2,629
4. Kistna	16	36	1,478	...	799	799	.....	.....	196	217	196	217
5. Nellore	167	1,690	11,977	2,065	2,506	4,571	297	337	833	875	1,130	1,212
6. Cuddapah	58	97	894	567	72	639	567	521	72	72	639	593
7. Bellary	39	60	786	110	700	810	.....	.....	184	366	184	366
8. Kurnool	53	206	1,399	1,368	142	1,510	753	606	126	126	879	732
9. Madras	1,363	18,629	2,13,876	78,399	1,35,694	2,14,093	18,471	21,865	1,966	1,921	20,437	23,786
10. North Arcot	443	5,959	38,007	3,610	2,822	6,432	2,802	2,149	547	786	3,349	2,985
11. South Arcot	277	1,736	22,040	6,415	13,339	19,754	913	2,160	3,178	3,578	4,091	5,738
12. Tanjore	185	478	8,384	2,247	6,398	8,645	1,914	2,490	611	753	2,525	3,245
13. Trichinopoly	184	2,136	30,630	252	402	654	252	431	402	431	654	862
14. Madura	11	33	279	196	46	242	261	485	46	42	307	527
15. Tinnevelly	23	32	3,059	1,236	1,741	2,977	1,221	2,029	1,741	2,108	2,962	4,137
16. Coimbatore	2	3	82	67	54	121	67	67	54	54	121	121
17. Salem	405	555	5,412	1,718	1,998	3,711	313	781	192	227	505	1,008
18. South Canara	15	15	322	20	188	208	25	25	188	218	208	243
19. Malabar	1	2	64	...	84	84	.....	.....	84	67	84	67
Total	3,379	32,118	3,56,376	1,05,882	1,74,585	2,80,467	29,078	34,650	12,344	13,860	41,222	48,510

No. 23.—STATEMENT showing the COLLECTIONS and CHARGES for Fasli 1273.

DISTRICTS.	Receipts.	CHARGES.					
		Amount consisting of Collector's salary and Establishment, Sader-wari, &c.	Per centage.	Amount of extra charges.	Per centage.	Total.	Per centage.
1	2	3	4	5	6	7	8
	Rupees.	Rupees.		Rupees.		Rupees.	
1. Ganjam...	25,95,551	1,25,117	4.82	47,999	1.84	1,73,107	6.66
2. Vizagapatam ...	18,75,702	98,400	5.25	38,110	2.03	1,36,510	7.28
3. Godavery...	42,43,619	1,50,942	3.56	39,883	0.94	1,90,825	4.50
4. Kistna ...	42,52,337	1,73,901	4.08	59,283	1.40	2,33,184	5.48
5. Nellore...	32,99,581	2,22,840	6.76	58,441	1.77	2,81,281	8.53
6. Cuddapah...	22,36,870	1,64,364	7.34	25,029	1.12	1,89,393	8.46
7. Bellary...	31,40,389	2,11,096	6.72	8,956	0.29	2,20,052	7.01
8. Kurnool...	17,90,156	1,34,903	7.54	16,378	0.92	1,51,251	8.46
9. Madras...	65,53,140	2,73,989	4.18	3,41,113	5.16	6,15,102	9.34
10. North Arcot ...	27,39,250	1,73,521	6.33	26,449	0.97	1,99,970	7.3
11. South Arcot ...	38,12,818	1,89,938	4.98	60,566	1.58	2,50,504	6.56
12. Tanjore...	60,32,479	4,07,763	6.76	1,89,570	3.14	5,97,333	9.90
13. Trichinopoly ...	18,95,417	1,34,575	7.10	1,89,758	7.37	2,74,333	14.47
14. Madura...	31,29,820	1,71,667	5.49	18,912	0.60	1,90,579	6.09
15. Tinnevely ...	39,14,636	2,15,985	5.52	1,50,683	3.90	3,66,668	9.42
16. Coimbatore ...	30,87,814	1,68,681	5.46	1,81,708	5.88	3,50,389	11.34
17. Salem...	25,32,984	1,92,644	7.60	14,770	0.58	2,07,414	8.18
18. South Canara...	22,51,551	1,33,188	5.92	2,01,822	8.96	3,35,010	14.88
19. Malabar...	32,88,796	3,78,083	11.50	1,53,415	4.66	5,31,498	16.16
Total...	6,26,72,909	37,21,597	5.93	17,72,836	2.84	54,94,433	8.77
Fasli 1272...	6,14,39,978	37,57,807	6.15	29,24,683	4.79	66,82,490	10.94
Decrease...	12,32,931	36,210	0.22	11,51,847	1.95	1,88,057	2.17
Stoppages made by the Ex-Officio Assessors as per Accountant General's Return ...		4,05,530					
		6,80,78,439					

No. 24.—STATEMENT showing the ACTUAL REVENUE and the CHARGES incurred in Fashi 1273.

DISTRICTS.	REVENUE DEMAND IN ALL ITEMS.				RECEIPTS UNDER ALL ITEMS.				Remis- sions.	BALANCE REMAINING.			CHARGES.		
	Current.	Arrears.	Total.	Rupces.	Current.	Arrears.	Total.	Rupces.		Current.	Arrears.	Total.	Rupces.	Amount.	Per cent- age on Col. 7.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1. Ganjam.....	25,90,123	18,761	26,08,884	25,81,181	14,369	25,95,551	3,452	8,942	940	9,881	1,73,107	666			
2. Vizagapatam.....	18,47,678	84,983	19,32,666	17,91,361	84,311	18,75,702	215	56,312	427	56,739	1,36,510	7-28			
3. Godavary.....	42,08,402	3,16,820	45,25,228	40,28,798	2,19,821	42,48,619	19,269	2,44,664	77,736	3,22,340	1,90,825	450			
4. Kistna.....	43,28,610	1,04,411	44,33,021	41,97,803	54,474	42,52,237	8,555	1,40,747	41,382	1,82,129	2,33,184	548			
5. Nellore.....	33,69,010	1,85,031	35,54,044	31,45,234	1,54,347	32,99,581	8,166	2,33,577	22,698	2,46,275	2,81,381	563			
6. Cuddapah.....	22,42,856	1,04,295	23,47,145	21,47,219	79,551	22,26,870	11,038	85,226	13,410	98,636	1,89,393	846			
7. Bellary.....	31,86,701	1,78,371	33,65,072	29,99,421	1,40,968	31,40,389	15,535	1,87,380	21,418	2,09,098	2,20,652	7-01			
8. Kurnool.....	18,16,766	45,459	18,62,225	17,52,383	37,773	17,90,156	2,575	64,383	5,114	69,494	1,51,281	546			
9. Madras.....	65,41,905	5,00,356	70,42,261	62,39,818	3,92,222	66,32,040	43,454	3,11,087	1,84,580	4,45,667	6,15,102	934			
10. North Arcot.....	26,36,358	6,78,741	33,15,099	21,35,719	6,02,531	27,39,250	19,031	5,91,139	56,179	5,67,318	1,99,970	7-3			
11. South Arcot.....	38,08,935	2,57,152	40,66,087	35,67,652	2,25,266	38,12,818	6,427	2,21,063	25,459	2,46,522	2,50,504	666			
12. Tanjore.....	61,23,531	77,979	62,01,510	59,82,380	50,059	60,32,479	19,066	1,41,151	8,784	1,49,935	5,97,333	930			
13. Trichinopoly.....	19,32,674	56,943	19,89,617	18,42,436	52,921	1,89,547	159	40,178	3,863	44,041	2,74,333	1447			
14. Madras.....	31,00,878	4,15,573	35,16,457	27,15,320	4,14,500	31,29,820	2,071	3,84,983	2,553	4,27,536	1,90,579	6-09			
15. Tinnevely.....	38,55,153	3,42,881	41,98,039	35,95,083	3,18,546	39,14,636	2,015	2,58,899	21,890	2,80,790	3,66,668	942			
16. Coimbatore.....	30,43,372	1,48,327	31,92,699	29,44,999	1,42,815	30,87,814	6,312	97,383	1,391	98,774	8,50,389	11-34			
17. Salem.....	25,35,056	1,68,479	26,03,536	24,52,830	80,154	25,32,984	11,957	83,126	16,368	99,494	2,07,414	8-18			
18. South Canara.....	22,08,922	47,575	22,56,500	22,04,809	46,742	22,51,551	586	4,113	299	4,412	3,35,010	1483			
19. Malabar.....	32,84,525	72,817	33,57,442	32,26,354	62,442	32,88,796	8,725	58,171	1,749	59,920	5,31,468	16-16			
Total.....	627,32,509	37,49,272	664,81,781	6,95,67,925	31,04,984	6,26,72,909	1,89,885	31,03,344	4,56,667	35,19,010	54,91,433	8-77			
Stoppages made by the ex-officio Assessors															
Grand Total.....															

Stoppages made by the ex-officio Assessors.....

Grand Total..... 4,05,530

No. 25.—STATEMENT showing the REVENUE COLLECTIONS AND CHARGES in the MADRAS PRESIDENCY, from Fashi 1252 to 1273.

FASLIS	REVENUE DEMAND IN ALL ITEMS.				RECEIPTS UNDER ALL ITEMS.				BALANCE REMAINING.				CHARGES.		
	Current.	Arrears.	Total.	Rupees.	Current.	Arrears.	Total.	Rupees.	Arrears remitted.	Rupees.	Arrears.	Total.	Rupees.	Amount.	Per Centage on Column 7.
1															
1553	4,69,66,382	1,59,89,385	6,29,55,767	4,34,11,765	30,03,001	4,64,14,766	1,86,160	35,54,617	1,37,87,224	1,63,51,841	62,91,102	13-55			
1553	4,77,91,592	1,66,65,355	6,45,56,958	4,37,76,536	24,03,320	4,61,79,912	10,48,903	39,72,607	1,32,13,134	1,71,85,801	69,22,251	14-49			
1554	4,55,97,376	1,71,88,142	6,26,46,018	4,28,81,291	23,95,249	4,52,76,550	7,00,854	25,26,385	1,49,42,629	1,66,68,414	57,35,428	12-67			
1555	4,52,57,341	1,67,30,699	6,19,88,040	4,29,72,818	21,36,583	4,51,09,373	13,59,344	22,34,523	1,32,34,300	1,55,18,823	66,39,030	12-50			
1556	4,83,09,110	1,56,20,383	6,39,29,493	4,53,41,257	21,56,256	4,74,97,513	3,99,612	16,67,533	1,30,63,316	1,45,23,955	55,63,831	11-55			
1557	4,76,65,952	1,43,85,338	6,20,51,290	4,50,40,609	20,23,760	4,80,64,369	8,89,532	16,25,373	1,18,55,046	1,32,75,419	67,16,094	11-89			
1558	4,65,51,477	1,32,87,113	5,98,38,590	4,43,89,762	16,24,434	4,59,14,256	1,90,463	21,91,715	1,15,72,156	1,37,33,571	56,93,482	12-40			
1559	4,56,74,263	1,40,49,433	5,97,23,701	4,35,53,187	20,16,650	4,55,69,237	79,22,431	21,31,031	41,10,952	62,32,933	57,50,214	12-62			
1560	4,67,79,703	59,48,916	5,27,27,719	4,44,44,341	17,56,312	4,62,00,653	71,119	23,35,862	41,20,385	64,55,947	55,06,369	11-91			
1561	4,77,11,060	65,37,222	5,42,48,282	4,56,79,763	21,27,473	4,75,07,266	4,45,525	29,31,237	39,53,724	69,94,961	56,94,437	11-91			
1562	4,82,11,159	61,67,945	5,43,79,135	4,56,23,526	19,44,812	4,75,75,738	5,13,155	25,78,864	37,16,578	63,95,242	54,32,998	11-42			
1563	4,47,38,746	63,23,459	5,10,62,205	4,18,63,887	20,34,493	4,38,98,189	3,80,179	28,74,859	39,99,017	67,89,876	59,11,268	13-24			
1564	4,63,66,842	67,24,305	5,30,85,147	4,18,10,343	29,92,637	4,39,02,980	3,79,263	40,30,499	14,99,242	60,49,741	54,41,820	12-31			
1565	4,82,92,775	63,47,403	5,47,40,183	4,35,41,098	43,17,463	4,78,58,501	6,57,200	45,61,677	13,72,745	62,24,422	54,51,630	10-62			
1566	5,00,13,368	62,37,828	5,62,51,196	4,56,51,825	44,71,559	5,01,23,667	3,51,651	43,61,560	14,11,316	57,72,878	53,24,923	12-01			
1567	4,95,55,588	68,52,802	5,54,08,390	4,46,47,440	42,88,967	4,89,35,707	3,79,263	49,08,148	13,88,922	62,47,989	59,15,754	10-74			
1568	5,36,42,535	62,40,320	5,98,82,855	4,96,11,960	40,88,855	5,37,06,845	3,79,263	40,30,578	17,72,172	58,02,750	57,67,676	10-32			
1569	5,53,98,079	58,91,532	6,11,89,711	5,26,90,147	39,13,016	5,57,13,163	17,01,204	26,98,392	10,85,412	37,84,844	57,48,468	12-3			
1570	5,80,39,404	37,35,997	6,18,16,401	5,48,69,633	26,03,347	5,74,72,980	5,62,830	31,60,771	6,39,020	37,80,791	71,06,252	9-47			
1571	6,11,20,993	37,72,709	6,49,91,704	5,71,27,082	30,28,240	6,01,55,422	4,90,406	39,93,913	6,77,755	46,71,668	55,94,820	10-94			
1572	6,10,39,572	42,14,470	6,52,47,042	5,77,58,286	33,27,989	6,10,86,275	4,90,406	34,73,776	4,86,588	37,60,364	56,82,490	8-77			
1573	6,27,32,509	37,49,272	6,64,81,781	5,85,67,925	31,04,987	6,26,72,919	1,89,353	31,62,344	4,56,667	36,19,010	54,91,433				

No. 26.—STATEMENT showing the AMOUNT REALIZED by the REDEMPTION of LAND TAX, &c., in
Fasli 1273.

DISTRICTS.	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 enfranchised 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, Neilgherry and Shervaroy, and in the Wynad subject to an annual assessment.	Sale of proprietary rights in the escheats of Malabar.	Sale of houses or other real property which did or might yield revenue.	Total.
1	2	3	4	5	6	7	8	9
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rups.	Rupees.
1. Ganjam ...	...	...	...	6,513	...	...	...	6,513
2. Vizagapatam ...	...	...	...	30	...	...	...	30
3. Godavery ...	...	...	95	845	*1,402	...	...	2,942
4. Kistna ...	22	...	...	...	...	...	...	22
5. Nellore ...	...	21	575	...	...	...	...	596
6. Cuddapah ...	...	...	275	...	...	...	...	275
7. Bellary ...	...	...	3	...	...	...	1,742	1,745
8. Kurnool ...	597	...	60	...	...	...	...	666
9. Madras ...	317	482	25	...	...	...	...	824
10. North Arcot ...	...	...	...	...	...	...	...	...
11. South Arcot ...	...	...	28	...	...	...	...	28
12. Tanjore ...	...	...	...	...	...	...	...	...
13. Trichinopoly ...	...	...	...	...	...	...	...	...
14. Madura ...	...	...	10	653	...	...	...	663
15. Tinnevely ...	...	...	...	...	...	...	...	...
16. Coimbatore ...	293	932	73	5,793	...	...	...	7,091
17. Salem ...	...	...	...	166	...	...	2,111	2,277
18. South Canara ...	...	...	...	483	...	...	...	483
19. Malabar ...	...	...	...	2,468	1,609	1,49,144	...	1,53,221
Total...	1,229	1,435	1,153	16,951	3,011	1,49,144	3,853	1,76,776

* This amount was realized by the sale of right to unoccupied lands assessed by the Settlement Department. Such sales were not contemplated by the rules and the Collector was directed to discontinue them.

(Signed) R. A. DALYELL,
Acting Secretary.

SETTLEMENT REPORT

GANJAM.

1. I have the honor to report on the results of the Revenue Administration of this District during Fusly 1273, and to submit the usual Annual Statements as per accompanying list.

Settlement.—Statement No. 1.

2. The Gumsur and Berhampur Taluks were settled by myself at Russelcondah and Chatterpur with the exception of 89 villages of the latter Taluk, the settlement of which was conducted by the late Acting Senior Assistant Collector, Major Lane, at Purshottapur and Berhampur. The Sub-division was settled by the Acting Principal Assistant Collector, Captain Grove, at the stations noted in the margin.

Julmoor.
Narsannapettah.

Calingapatam.
Chicacole.

Variations in the number and tenure of villages.

II.—3. The following remarks are in explanation of the variations in the tenures of villages in the Government Taluks for Fusly under notice as detailed below. The increase in the total number of villages is the result of bringing to account, for the first time, the 173 Khond hamlets situated below ghauts in the Sooradah Khādam of the Gumsur Taluk:—

VILLAGES.	Number in Fusly 1272.	Number in Fusly 1273.
Ryotwar ...	839	849
Joint Rents ...	376	550
Annual Rents ...	1	1
Rents for more than one year ...	27	16
Total ...	1,243	1,416
Inam villages ...	222	222
Fishery villages ...	33	33
Depopulated villages in which there is no Jeroyati cultivation ...	23	23
Total ...	1,521	1,694

4. *Ryotwar*.—To 839 villages under this head, in Fusly 1272, ten have been newly added, viz., six from "Joint rent," and four from "Rents for more than one year."

5. *Joint rent*.—The number of villages under this head, in Fusly 1272, was 376; six of these have reverted to "Ryotwar," as stated in the preceding paragraph. Seven villages have been added to this class from "Rents for more than one year," together with 173 Khond hamlets already mentioned.

6. *Annual rent*.—There is no fluctuation under this head.

7. *Rents for more than one year*.—There were twenty-seven villages under this head in the preceding Fusly; of these four have become "Ryotwar," and seven have been leased out on "Joint rent." The total number, therefore, reduced to sixteen.

8. In 25,212 Puttahs no alterations were made. 5,175 Puttahs were altered in consequence of changes in the Ryots' holdings, &c. 1,885 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 Inams.

SETTLEMENT REPORT OF

Season and sanitary state of the District.

III.—9. Rain-fall was sufficiently copious though not unnecessarily heavy as in Fusly 1272. In June and July, however, the fall was deficient in some localities. The harvests both on dry and wet lands were on the whole good, though cotton crop suffered some damage from insects and from rain. Some of the villages in Gumsur were visited by heavy thunder storms during which three lives were lost, and some thatched houses destroyed. On the 16th May hail fell in some of the villages of the Berhampur Taluk.

Rain-fall from April 1863 to March 1864.

Months.	Inches.	Cents.	Months.	Inches.	Cents.
April 1863	...	80	Brought forward...	30	5
May	1	52½	October	10	37½
June	7	75	November	1	20
July	3	75	December	...	...
August	6	82½	January 1864	...	...
September	9	40	February	1	30
			March	...	60
Carried forward...	30	5	Total...	43	52½

10. During the Fusly under review, Cholera and Small-pox prevailed to some extent. There were 1,150 cases of Cholera, of which 795 were fatal, and 415 of Small-pox, of which 99 were fatal. Loss of cattle from Murrain was great. 1,615 head of cattle are said to have died; the number of deaths among sheep and goats is reported to be 1,009. The subjoined Statement shows the result of vaccination:—

Fuslies.	Successful cases.	Unsuccessful cases.	Total.
1271	7,251	288	7,539
1272	4,885	309	5,194
1273	7,249	564	7,813
Total...	19,385	1,161	20,546

I have nothing to add to the observations in paragraphs 8 to 10 of my letter of the 6th January last, No. 5, on the subject of vaccination generally.

Prices of Grain.

IV.—11. The prices of all sorts of staple produce were somewhat higher than in Fusly 1272. The causes of rise in the price are not local as stated in my letter above quoted, the exception being the temporary rise which takes place when apprehensions are entertained for the harvest.

Ryots' Holdings.—Statement No. 3.

V.—12. From enclosure B. of this Statement, it will be seen that the cist of lands given up, or transferred from one Ryot to another, amounts to Rupees 11,850, and that of lands taken up by Ryots amounts to Rupees 32,852 as detailed below:—

Particulars of lands given up.	Rupees.
1. Transfers from one Ryot to another...	5,779
2. Abandonment of Cowle lands	306
3. Restoration of Inams under the orders of the Board	40
4. Transfers from one head to another...	2,642
5. Lands washed away by rivers and taken up for roads and platforms of the Itchapur salt works, &c.	509
6. Transfers of land from one village to another...	9
7. Decrease in the extent of holdings, &c.	2,565
Total...	11,850

Particulars of lands taken up.

	Rupees.
1. Transfers from one Ryot to another...	5,779
2. Waste lands taken on progressive Cowle	3,584
3. Do. do. brought under cultivation	5,896
4. Transfers from one head to another...	3,349
5. Cist fixed on resumed Inams	109
6. Transfer of lands from one village to another...	14
7. Excess discovered in the extent of holdings, &c.	2,980
8. Cist raised on lands and increased offers, &c.	5,339
9. Transfers to Ryotwarry from other tenures	3,486
10. Cist of 173 Khond villages newly brought to account	2,316
Total...	32,852

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

Statement No. 6.

14. During the year under review, 2,796 acres of land, subject to a cist of Rupees 3,584, were taken on progressive Cowle against 1,638 Acres, with a cist of Rupees 2,971 in the preceding year. 151 Acres of land, bearing a cist of Rupees 306, were abandoned owing to the death and inability of some of the Cowle holders to bring their land under cultivation. The entire extent held on progressive Cowle up to the close of the Fusly under comparison was 10,803 Acres, subject to a cist of Rupees 15,448.

Actual Cultivation.

VI.—15. The following table shows the actual cultivation during the Fusly under report:—

ITEMS.	DRY.		WET.		GARDEN.		TOTAL.	
	Acres.	Cist.	Acres.	Cist.	Acres.	Cist.	Acres.	Cist.
Ryotwar and Joint-rents	98,972	1,22,693	1,72,118	4,91,463	2,531	7,985	2,73,621	6,22,141
Rents	1,462	2,098	2,263	5,783	32	67	3,757	7,948
Total...	1,00,434	1,24,791	1,74,381	4,97,246	2,563	8,052	2,77,378	6,30,089

It will be found that there is an increase of 11,180 Acres, bearing a cist of Rupees 18,520 in the actual cultivation as compared with the results of the preceding year.

Waste charged and remitted.

VII.—16. 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 328 was charged on waste kept for pasturage.

Remission.—Statement No. 4.

VIII.—17. A remission of Rupees 2,192 was granted during the year under notice, of which Rupees 2,091 are only nominal being a quasi remission on lands held on Cowle, and Rupees 101-7-5 are on account of 88 Acres thickly covered by sand in some of the villages of the Gumsur Taluk, during the heavy floods of October 1862, for which a remission of Rupees 167 was granted in Fusly 1272; the full amount of cist on these lands, viz., Rupees 167-5-8, falling due from Fusly 1276.

Particulars of Sundry Items.

IX.—18. Under the orders of the Board of Revenue, dated 11th November 1862, No. 7,164, the Ryotwar Sundry Items, which occur in the first part of the new form of Statement No. 9, have been omitted in the back of this Statement.

Statement No. 5.

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

Special products.—Statement No. 7.

X.—20. The increase in the extent and cist of land cultivated with Sugar-cane and Cotton is referrible partly to extended cultivation in Government Taluks in reference to the high prices now obtained, and partly to the receipt of returns from some of the Zemindars who failed to send them in Fusly 1272.

21. The Ryots seem to be at last beginning to appreciate the superiority of the Foreign Cotton; up to this time the yield from imported seed was very small.

22. The cultivation of Indigo, which was for the first time introduced in one of the villages of the Chicacole Taluk in Fusly 1272, was abandoned during the Fusly under review; but Mr. Minchin procured the planting of twenty-six acres in villages situated close by Aska.

Land Revenue.—Statement No. 10.

XI.—23. The subjoined table shows the general results of Land Revenue Settlement compared with Fusly 1272:—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.	Centage.
	Rupces.	Rupces.			
Permanently settled	4,32,076	4,32,076	...	...	...
Not permanently settled.					
Shrotrium Jodigee, &c....	12,927	12,927	...	...	...
Rents for more than one year ...	11,232	7,869	...	3,363	...
Annual rents	116	78	...	38	...
Ryotwar	6,09,983	6,28,611	18,628	...	...
Total	6,31,258	6,49,485	18,628	2,401	...
Miscellaneous	10,443	14,199	3,756	...	...
Total Land Revenue	10,76,777	10,95,769	22,384	3,401	...
Forest Revenue	741	1,410	669	...	...

24. The decrease in "Rents for more than one year" is entirely due to the transfer of eleven villages from this to other heads.

25. The decrease under "Annual Settlement" represents the reduced rent obtained for a swamp on which certain inferior crops are raised during the hot season, the swamp having been under water for a longer period than usual after the heavy falls of October 1862.

26. The net increase in "Ryotwar" is owing chiefly to certain villages having been added to this head during the Fusly under report; to the assessment of excess in Ryots' holdings; to the levy of a water rate of one Rupee per acre for lands irrigated by the new Boary reservoir in Gumsur Taluk; to 173 Khond hamlets below ghauts in the same Taluk having for the first time been brought under assessment; to the re-cultivation of a village which had been left untilled owing to the contumacy of Ryots; to immemorial waste lands being newly brought under cultivation; to lands under progressive Cowle reaching the full assessment; to the resumption of Inams belonging to certain Samastanum paiks of the Gumsur Taluk, who died without heirs; and to the lapse of certain supernumerary Naidus' Inams on the decease of the holders to whom it has not been necessary to appoint successors.

27. The causes of variations under the heads "Sundry items," "Miscellaneous," and "Forest Revenue" are given in paragraphs 48 to 53 of this report.

Sundry Sources of Revenue.

XII.—28. *Abkarry*.—Of the decrease of, Rupees 678 under this head, Rupees 376 are due to the re-sale of the farm, and Rupees 302 to reduction effected in the demand on account of losses sustained by the renter on the departure of a Company of Sappers and Miners, and a wing of the 11th Regiment under the authority of the Board of Revenue, dated the 7th June 1864, No.—, and the trifling increase under "Miscellaneous" calls for no remark.

29. *Moturpha, Miscellaneous*.—The total increase in this head is due to the collections of arrears of former years which were remitted in Fusly 1272 under the orders of the Board of Revenue, dated the 30th April 1863, No. 744.

30. The decrease in the balance of salt is the result of the stoppage of manufacture at Munsurcottah, and to the short out-turn at the other salt works owing to the unfavorable nature of the season.

	In. Mds.
Fusly 1272... ..	15,72,604
Do. 1273... ..	10,43,892
Decrease...	5,28,712

31. The decrease in storage (which includes also the quantity gained by measurement, &c., owing to the introduction of the weighing system) is also due to the causes given in the preceding paragraph.

	In. Mds.
Fusly 1272	7,29,000
Do. 1273	3,91,613
Decrease	3,38,287

32. The decrease in manufacture is referrible to the above causes.

	In. Mds.
Fusly 1272	6,15,449
Do. 1273	4,57,919
Decrease ..	1,57,530

It will be found that there is a large increase both in the Home and Inland sales at all the salt works, which is chiefly due to improved quality, and the assurance of an adequate supply, also to the further construction of approaches and to the opening of the Itchapur pans.

	In. Mds.	Rupces.
Fusly 1272	7,43,240	11,05,231
Do. 1273	8,71,180	12,72,751
Increase ...	1,27,940	1,67,520

33. The decrease in wastage is due partly to the salt (which was stored by measurement) having been sold by weight, and partly to the retail sales having been comparatively small during the Fusly under review. Under the above explanations the sanction of Government is requested for writing Maunds 23,319, Viss 38, Tolahs 12 of salt off the accounts.

	In. Mds.
Fusly 1272	49,144
Do. 1273	23,320
Decrease...	25,824

34. The increase in Miscellaneous is chiefly referrible to certain sums which were under Deposits having been carried to the credit of this head during Fusly under review.

Sea Customs.

Miscellaneous.

Stamp's.

Miscellaneous.

35. The increase of Rupees 3,378 under the head of Exports arose from the demand at distant markets.

36. The trifling increase of Rupees 15 under this head calls for no remark.

37. Calls for no remark.

38. The decrease of Rupees 2,456 in Miscellaneous chiefly results from the smaller amount of penalty levied during the year under review under the provisions of Act X of 1862.

SETTLEMENT REPORT OF

Income tax.

39. The decrease of Rupees 9,709 under this head results from the reduction of the rate from four to three per cent.

Miscellaneous.

40. The trifling decrease of Rupees 27 in Miscellaneous calls for no remark.

Abstract of Land and Sundry Sources of Revenue.—
Statement No. 11.

XIII.—41. Subjoined is an abstract showing the revenue both from Land and Sundry Sources, compared with the results of the preceding year:—

ITEMS.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.	Centage.
<i>Land Revenue.</i>					
Permanently settled	4,31,780	4,32,582	802	...	...
Not permanently settled	6,43,962	6,50,328	6,366	...	...
Miscellaneous	10,725	14,003	3,278	...	...
Total Land Revenue...	10,86,467	10,96,913	10,446	...	...
Forest Revenue...	741	1,410	669	...	...
<i>Sundry Sources of Revenue.</i>					
Abkary	95,065	94,331	...	734	...
Miscellaneous	...	1	1	...	...
Total...	95,065	94,332	1	734	...
Moturpha	26	1	...	25	...
Miscellaneous	...	3	3	...	...
Total ..	26	4	3	25	...
Salt	11,05,231	12,72,751	1,67,520	...	...
Miscellaneous	161	544	383	...	...
Total...	11,05,392	12,73,295	1,67,903	...	...
Sea Customs	39,426	42,804	3,378	...	...
Miscellaneous	...	15	15	...	...
Total...	39,426	42,819	3,393	...	...
Stamps... ..	56,786	56,766	...	20	...
Miscellaneous	4,073	1,617	...	2,456	...
Total...	60,859	58,383	...	2,476	...
Total Sundry Sources...	13,00,763	14,68,833	1,71,300	3,235	...
Total...	33,87,976	25,67,156	1,82,415	3,235	...
Income tax... ..	36,549	28,374	...	8,175	...
Miscellaneous	48	21	...	27	...
Total...	36,597	28,395	...	8,202	...
Grand Total...	24,24,573	25,95,551	1,82,415	11,437	...

42. The increase in "Permanently settled" is chiefly due to the collection during the year under review, of the balance of the preceding Fusly.

CANJAM.

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43. The increase in "Not permanently settled" is partly referrible to the reasons assigned in paragraph 26, and partly to the collection of arrears outstanding at the commencement of the Fusly.

44. The variations in "Miscellaneous" and "Forest Revenue" are attributable to the reasons given in paragraphs 49 to 53.

45. The decrease of Rupees 734 in Abkary is chiefly owing to the collection, during Fusly 1272, of a larger amount of arrears than in the year under review; and the trifling increase in "Miscellaneous" calls for no remark.

46. The decrease under the head of the Moturpha is owing to their being no balances due on account of this source of revenue, and for the increase under "Miscellaneous"—see paragraph 28 of this report.

47. The variations under the heads of Salt, Sea Customs, Stamps, and Income Tax have been explained in paragraphs 33 and 35 to 40.

XIV.—48. The decrease in Jody on Sundry Inams is referrible to the resumption of the Inams of an absconded Samustanum Paik in Surada, and of certain Naidus deceased, and whose duties are performed by the other Naidus of the same villages.

Land Revenue, Miscellaneous.

49. The decrease in the 1st, 41st, 44th to 46th items arises from a very small extent of land having been brought to account. Subsequent to the close of Jumabundy settlement during Fusly under notice; to the small savings of the Kimedy estates under management on which commission was charged, a larger amount having been expended on account of Revenue Survey in Fusly 1272 than in its predecessor; to heavy fines levied during Fusly 1272 for not executing small repairs to tanks, &c., and for disobedience of orders regarding the erection of boundary pillars in Kimedy where demarcation and survey are now in progress; to the adjustment, during Fusly 1272, of the salary of the First Assistant Superintendent of Revenue Survey in charge of the Survey party in Kimedy, which was at first erroneously charged to Government, instead of to the Estate; to the receipts, during Fusly 1272, of a large amount in excess of the fixed demand, whereas during Fusly under notice, no such contingencies occurred.

50. The increase in the 8th, 12th, and 47th items is due to the enhanced offers received for orange gardens and topes in Surada, as well as the levy of a fine of 100 Rupees from the original reuter for not fulfilling the terms of rent-bond; to the crediting of a large amount derived from the sale of the several years produce of certain Inams of the Polaky estate, which had hitherto been kept under the head of Deposits; and to the levy, for the first time, of water cess from the Inams irrigated by the Boary reservoir in Gumsur Taluk.

51. The trifling variations in the 2nd, 3rd, 4th, 10th, 28th, and 40th items call for no remark.

52. The net increase in the "Other Items" and item 35th is chiefly the result of the discovery, subsequent to the close of the settlement, of excesses in certain holdings in Gumsur Taluk; of the credit to this item, the amounts collected on account of survey and demarcation of unassessed waste lands offered for sale under the rules passed by Government on the 5th March 1863; and of the sale proceeds of grass grown in a certain swamp of the Berhampur Taluk.

Forest Revenue.

53. The increase is owing to the seigniorage on Timber of the entire year having been credited to this head during Fusly under review, whereas, in Fusly 1272, it was only done so from October 1862.

Demand, Collection and Balance of all sources of Current Revenue.

XV.—54. 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	4,32,001	75	.....
Not permanently settled... ..	6,49,485	6,47,483	2,002	.....
Miscellaneous	14,199	14,003	196	.....
Total Land Revenue...	10,95,760	10,93,487	2,273	.....
<i>Sundry Sources.</i>				
Forest Revenue.	1,410	1,410	.....	.....
Abkary	91,222	87,287	3,935	.....
Miscellaneous	1	1	.....	.....
Total...	91,223	87,288	3,935	.....
Moturpha, Miscellaneous	3	3	.....	.....
Salt	12,72,751	12,72,751	.....	.....
Miscellaneous	544	544	.....	.....
Total...	12,73,295	12,73,295	.....	.....
Sea Customs	42,804	42,804	.....	.....
Miscellaneous	15	15	.....	.....
Total...	42,819	42,819	.....	.....
Stamps... ..	56,766	56,766	.....	.....
Miscellaneous	1,617	1,617	.....	.....
Total...	58,383	58,383	.....	.....
Total Land and Forest Revenue ...	10,97,170	10,94,807	2,873	.....
Total Sundry Sources... ..	14,65,723	14,61,788	3,935	.....
Total...	25,62,893	25,56,685	6,208	.....
Income tax... ..	27,210	24,476	2,734	.....
Miscellaneous	21	21	.....	.....
Total...	27,231	24,497	2,734	.....
Grand Total...	25,90,124	25,81,182	8,942	.....

55. Of the balance of Rupees 75 under "Permanently settled," Rupees 33-1-8 have been subsequently realized.

56. Of the balance of Rupees 2,002, which remained at the close of Fusly under "Not permanently settled," Rupees 770-12-10 have been subsequently realized, and the remainder will shortly be collected.

57. Of the balance under "Miscellaneous," viz., Rupees 196, being water cess on certain Inam lands, Rupees 112-15-9 have been since collected.

58. The balance of Rupees 3,935 under Abkary Revenue has been subsequently reduced to Rupees 114-12-11, and for the recovery of the remainder, necessary steps have been taken.

59. Of the balance of Rupees 2,734 under the head of Income tax, Rupees 2,318-15-10 have been subsequently recovered, and the remainder is expected to be collected at an early date.

Demand, Collection and Balance of all sources of the arrears of Revenue.

XVI.—60. 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.	COLLECTION WITHIN THE FUSLY.			Balance at the close of the Fusly.
		Collections.	Remission.	Total.	
<i>Land Revenue.</i>					
Permanently settled	581	581	...	581	...
Not permanently settled	25,567	2,845	1,825	4,670	897
Miscellaneous	43	...	...	...	43
<i>Sundry sources of Revenue.</i>					
Abkary.	8,344	7,044	1,300	8,344	...
Moturpha	110	2	108	110	...
Income tax	4,116	3,898	218	4,116	...
Total...	18,761	14,370	3,451	17,821	940

61. Of the balance of Rupees 940, Rupees 92 have now been recommended for remission, and of the remainder Rupees 779 (remaining in arrears on account of boundary disputes) will be disposed of on the receipt of title deeds from the Inam Commissioner, and on the completion of certain measurement after the harvest of the current year is over. With regard to the realization of the remaining sum of Rupees 69 necessary measures have been taken.

Irrecoverable Arrears.—Statement No. 13.

XVII.—62. Subjoined is a table showing the particulars of balances now recommended for remission :—

Taluk.	Fuslies	Ryotwar	Cuttubady.	Fisheries	Rent of Chayroot.	Total.
Berhampore.	1272	36 15 9	...	...	43 0 0	79 15 9
Chicacola... ..	1268	...	...	6 12 0	...	6 12 0
	1272	1 8 0	3 13 6	...	...	5 5 6
Total.	...	1 8 0	3 13 6	6 12 0	...	12 1 6
Grand Total	...	38 7 9	3 13 6	6 12 0	43 0 0	92 1 3

63. The balance against "Ryotwar" and "Rents of Chayroot" of the Berhampore Taluk, viz., Rupees 79-15-9, arises from the desertion of certain Zeroyeti Ryots; from deficiencies discovered by measurement in certain Zeroyeti holdings, and from an error in compiling the demand.

64. The balance against "Ryotwar," "Cuttubady," and "Fishery" of the Chicacola Taluk, viz., Rupees 12-1-6, is owing to the poverty of a certain Zeroyeti Ryot; to an Inam having been taken up for a road; and to an error in the formation of demand for Fusly 1268.

65. Under these explanations, I trust the Board will be pleased to obtain the sanction of Government for writing off the accounts the above sum of Rupees 92-1-3.

Coercive process.

XVIII.—66. Coercive process in the collection of revenue was employed only in four cases of the Gumsur Taluk as detailed below:—

Number of villages.	Number of Defaulters.	Amount due.	Estimated value of property attached.	Amount realised by sale.
4	4	42	42	44

Charges.

XIX.—67. The decrease in "Collector's salary, &c.," is chiefly owing to the disbursement

of only the deputation allowance to the Principal Assistant Collector instead of full salary.

68. The decrease in "Fixed" and "Extra Tentage" and "House" and "Office rent" is because no arrears were disbursed during Fusly under review as in the preceding year.

69. The decrease in the "Huzur and District Establishment," "Saderwarid," and "Contingent charges" and in "Medical Revenue charges" is chiefly due to the transfer to "F, Civil Service" of the salaries, &c., of Dr. Howard and the Maliah Sub-Magistrates, as well as Agency servants during Fusly under review, whereas they were charged to "Land Revenue" and "Medical Revenue charges" during the preceding year.

70. The increase in "Forest Revenue" is due to the charge of the salaries, &c., of the Forest Establishment for the entire year during the Fusly under review, whereas, in the preceding year, it was only charged for a few months.

71. The increase in Contingencies is referrible to the charges, during the Fusly under review, of the working charges of the Department, whereas there was no such charge in the preceding year.

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

73. The increase in the Huzur and District Establishment and Saderwarid of Sea Customs, is owing to the charge, during the year under notice, of the full year's salaries, &c., according to the revised scale, whereas, in the preceding year, only ten months' salary, &c., was charged according to that scale.

74. The increase in Contingencies is referrible to the purchase of office furniture.

75. The increase in drawback, &c., is chiefly referrible to the large payments made on the above account to certain individuals, from whom duties were erroneously levied on Gingelly seed, &c., and for over-collections—see orders of the Board of Revenue, dated the 2nd May 1863, No. 2,613.

76. The increase in "Stamp Contingencies" is from the purchase of a bureau for keeping the Stamps; the trifling decrease in commission to Vendors calls for no remark.

77. The decrease in refunds of duty is the result of the discontinuance of the system of refunding the full value of Stamps when suits have been withdrawn before the completion of pleadings.

78. The decrease in the "Income-tax Establishment" results from including in the Contingent bill the salary of the Clerk, and the consequent disbursement of only ten months' salary during the year under review.

79. The trifling decrease in the Contingencies calls for no remark, and that in refunds is referrible to their contingent nature.

Working of the system of Village Accounts.

XX—80. The new system of village accounts have been fairly brought into operation, except in some of the villages of the Gumsur and Moherry Khandam of the Berhampore Taluk.

Brief reference to the Register of lands acquired by public servants.

XXI.—81. The new register of lands held by public servants has been nearly completed up to the close of Fusly 1273, and will be transmitted in next month.

Result of the sales of unassessed Waste Lands.

XXII.—82. One thousand and fifty-eight acres of unassessed waste lands have been sold during the year under review for Rupees 18,516, of which Rupees 6,559 were collected within the Fusly, leaving Rupees 11,957 to be collected according to the prescribed instalments.

83. Of the demand of Rupees 279-0-9 on account of interest, Rupees 221-8-4 were realized within, and Rupees 57-8-5 subsequent to the close of Fusly under notice. Of the amount of Rupees 6,559 (being a portion of the value of the waste land above alluded to), Rupees 266-2-11 were carried to the credit of "Land Revenue Miscellaneous" in re-imbursement of charges incurred in surveying the lands and erecting boundary pillars. Besides the above, 1,378 acres were sold on the 23rd July for Rupees 7,519, and indentures despatched to the Board with my letter of the 30th August, No. 198, and 817 acres have been advertised for sale in the current month and November next.

84. I beg to observe that from the Board's printed reports circulated to Collectors, I do not find that corresponding alterations were made in the tables annexed to the Report of Fusly 1272, as requested in my letter of the 6th January last, No. 5, which gave cover to the Memoranda of alterations to be made in the Statements rendered to the Board under their orders, dated the 11th November last, No. 7,164, and to request that when comparing the figures given in this report, they will refer to the revised Statements of Fusly 1272.

85. I take the same opportunity to state for the Board's information that the amount of interest on arrears of Land and Abkary Revenue were excluded in bringing forward the figures from the Statements of Fusly 1272, as detailed in the accompanying copy of Memorandum marked A, and to two Memoranda marked B and C showing the Demand, Collection and Balance of interest

charged on arrears of land and other sources of revenue, and of each of the items composing the "Land Revenue Miscellaneous" for Fusly 1273, under instructions contained in Miscellaneous Circulars, Nos. 69 and 88 (Board Nos. 4,031 and 5,207).

CHETTERPORE,
7th September 1864.

(Signed) G. S. FORBES,
Collector.

P. S.—The Board will find that there exist discrepancies between the particulars of items entered in Column 12 of the Jumma-bund Statements No. 13, and Column 9 of the Enclosure of the Statement of Demand, Collection and Balance for June last in regard to old arrears of former Fuslies, though the grand total exactly tallies. This is owing to the insertion of figures in round sums in the latter Statement while the former represents the exact amounts.

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(Signed) G. S. FORBES,
Collector.

SETTLEMENT REPORT

OF

VIZAGAPATAM.

I. I have the honor to submit my usual Report on the management of the Revenues of this District for Fusly 1273 (A. D. 1863-64; with the prescribed number of explanatory Statements.

Villages at which the Settlement was made.

I.—2. The annexed table shows when the Settlement was made in the Government Taluks of

Golgondah and Sarvasidhi, which are under the Principal Assistant's charge as heretofore. In last year these two formed what was called the Narsipatam Taluk, but they have been divided as above under the authority of Government, dated 17th July 1863, No. 1,313; Palcondah, the other Government Taluk, continues on rent to Messrs. Arbuthnot and Co.

No.	Taluks.	Villages.
1	Golgondah	Narsipatam. Kottakota.
2	Sarvasidhi	Polavaram. Kondakirla

Variation of the number and tenure of villages.

II.—3. The number of villages in each of these Taluks, and the tenure under which they are

held, is shown in the following tabular form. Seven villages this year were transferred from Ryotwar to rent, and one from Mokhassa to Ryotwar. This village (Hukumpetta) lapsed to Government as per Inam Settlement Rules for want of heirs.

No.	Taluks.	Mode of settlement.	Number of villages for Fusly 1272.	Number of villages for Fusly 1273.	Increase.	Decrease.
1	Golgondah...	Ryotwar and Joint rent	92	86	.....	6
		Rent for more than one year.	96	103	7	.....
2	Sarvasidhi...	Ryotwar	65	65	.....	.....
		Tot a...	253	254	7	6

The Puttahs issued in this year were 3,277 against 3,299 issued in Fusly 1272, being a decrease of 22. Of the above, 364 only were actually renewed, particulars of which will appear in Statement No. I.

The system of Permanent Puttahs, the Principal Assistant writes, "is thoroughly understood by the Ryots, and saves much labor at the Jumma-bund."

Season and Sanitary state of the District.

III.—4. The season has been favorable throughout for agricultural operations, the rain-fall being a little more than 48 inches as noted below. But man and beast suffered to some extent, the

SETTLEMENT REPORT OF

VIZAGAPATAM.

former from fever principally at and about Narsipatam, the head-quarters of the Principal Assistant; and the latter in different parts of the District, from a Diarrhoea called by the natives "Ghatu."

Rain-fall.

	Inches.	Tenths.
April 1863	1	8
May	1	3
June	4	0
July	7	3
August	5	8
September	16	1
		36 3
October... ..	12	3
November	0	2½
December	0	0
January 1864	0	0
February	0	6
March	0	1
		13 2½
		49 5½

Vaccination.

Doctor Dougall, the Acting Civil Surgeon's report for the year on this subject is hereto

annexed, showing a satisfactory increase of 1,168 successful cases on the year :—

" 12,817 cases are reported, of which 12,717 were successful. The above number shows a steady increase of 1,168 upon previous year.

" The vaccine virus in the town has been good, and it was supplied to many places in the District. The Vaccinators have performed their duty well.

" No epidemic of small-pox has visited the town or neighbouring villages, although a few sporadic cases occurred in the town of Vizagapatam.

" People appear to be anxious to obtain the benefit of vaccination; as occasional applications are made for a Vaccinator from different quarters.

" At the request of the Collector and Government Agent, a Vaccinator is appointed to Jeypore.

" A few of the Vaccinators complained that the Sub-Magistrates do not give their hearty assistance; this I have brought to the notice of the Collector."

" I hope soon to make a tour of inspection in some parts of the District where Vaccinators are located. In the meantime I have supplied the Vaccinators here with lymph just received from Europe in hermetically sealed tubes, as the same lymph used by myself seemed to produce much better pastures than that now in use.

" The Vaccinators will be taught how to use this lymph."

Prices.

IV.—5. The following Statement shows in one view the prices of the principal grains in the year as compared with those of the four previous Fusly years, showing a slight decrease in every article :—

No.	Grains.	Fusly 1269.	Fusly 1270.	Fusly 1271.	Fusly 1272.	Fusly 1273.	Total.	Average.
		RS.	RS.	RS.	RS.	RS.	RS.	RS.
1	Paddy, 1st sort ...	97	110	133	128	118	586	117
2	Do. 2nd do. ...	89	102	121	119	104	535	107
3	Jonnalu	104	116	140	158	140	658	112
4	Gantalalu	99	114	135	131	116	595	119
5	Horse-grass	126	131	140	135	127	659	132
6	Raggy	107	116	133	142	126	624	125
7	Varagalu... ..	81	70	120	103	72	446	89

Ryots' Holdings.

V.—6. During the year under review lands bearing a sist of Rupees 4,951-6-3 were relinquished, but of these lands of Rupees 1,158-15-4 were subsequently taken up, as also were other lands relinquished in the preceding year, and bearing an assessment of Rupees 1,434-10-4. If to this be added Rupees 25, the sist of lands transferred from rent to Ryotwar; Rupees 27-8-0 the sist of the village of Hukumpetta referred to in paragraph 2 above; and Rupees 86-4-0, formerly written off as Nagadmat, the gross assessment of Ryotwar holdings taken up in Fusly 1273, will amount to Rupees 2,732-5-8.

Actual Cultivation.

VI.—7. The partial relinquishment of old lands is somewhat counterbalanced by the following return, which shows an increase of Rupees 2,142-5-4 in actual cultivation in the year under review :—

TALUKS.	FUSLY 1272.			FUSLY 1273.			INCREASE.			DECREASE.	
	Land.	Sist.		Land.	Sist.		Land.	Sist.		Land.	Sist.
	Acres.	RS.	A. P.	Acres.	RS.	A. P.	Acres.	RS.	A. P.		
Golgonda...	21,652	49,312	3 4	22,017	50,327	2 8	365	1,014	15 4	...	...
Sarvasidi...	40,618	1,18,944	7 8	40,370	1,20,071	13 8	352	1,127	6 0	...	...
Total...	61,670	1,68,256	11 0	62,387	1,70,398	0 4	717	2,142	5 4	...	...

Better results may however be expected this year as Mr. Boswell writes, "The Ryots have not as yet been able fully to cultivate all the land which they at first engaged to take up under the Gabbada channel, as much of this land had first to be cleared of jungle and formed into beds, but I am taking measures that a large extent of land be brought under tillage next year."

Waste charged and remitted.

VII.—8. The amount charged on this account is Rupees 5,055-0-5. Of this sum, Rupees 16-13-3 were remitted to a Ryot, whose land is of so high a level that it could not be irrigated.

Particulars of Remission.

VIII.—9. The remissions in Fusly 1273 amount to Rupees 95-3-4, and were granted in the few cases noted below on the recommendation of the Principal Assistant :—

Taluks.	Amount of Sist.	Remission thereof.	Remarks.
	RS. A. P.	RS. A. P.	
Golgondah...	54 6 0	23 6 0	"In consequence of the Ryots' land having been inundated by the lake of Romaravolu."
Sarvasidhi...	58 4 0	44 0 0	"This was waste newly occupied, but a remission had to be granted in consequence of injury by inundation."
Do.	18 0 0	8 0 0	"This land was injured by drifting sand."
Do.	38 13 4	19 13 4	"This remission was granted in consequence of much of the produce having been accidentally burnt."
Total...	169 7 4	95 3 4	

Sundry Items.

IX.—10. Under this head there is an increase of Rupees 1,948, owing to quit-rent charged on what are designated "detached Inams;" that on whole Inam villages being credited in Column 3, Statement No. 16, as per instructions of the Board.

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

X.—11. The area of land cultivated with these special products is given below.

SETTLEMENT REPORT OF

The cultivation of Sugar-cane has decreased, while that of Cotton and Indigo has increased. These results are chiefly in the Zemindary and Proprietary estates of the District, and in Palconda; a comparatively small amount of the same being in the Government estates under management:—

PARTICULARS.	FUSLY 1272.			FUSLY 1273.			INCREASE.			DECREASE.		
	Land.	Sist.		Land.	Sist.		Land.	Sist.		Land.	Sist.	
	Acres.	RS.	A. P.	Acres.	RS.	A. P.	Acres.	RS.	A. P.	Acres.	RS.	A. P.
Sugar-cane.	5,277	39,507	14 11	4,776	32,476	3 7	...	...	...	501	7,026	11 4
Cotton ...	11,745	34,893	11 11	15,523	43,478	8 9	3,778	8,584	12 10	...	...	...
Indigo ...	2,434	16,701	3 4	3,486	20,164	13 5	1,052	3,463	10 1	...	...	...

General result of the Land Revenue Settlement.

XI.—12. The following Abstract Comparative Statement shows the particulars under this head:—

Particulars.	Fusly 1272.			Fusly 1273.			Increase.		Decrease.
	RS.	A.	P.	RS.	A.	P.	RS.	RS.	
Peishcush of Zemindari and Proprietary Estates ...	9,76,020	13	2	9,74,051	9	2	...	1,969	
Shrotriern Jodi ...	2,033	4	0	2,700	12	0	668	...	
Rents for more than one year ...	1,25,590	6	0	1,28,667	13	4	3,077	...	
Rents for one year ...	...	...	...	...	...	...	...	...	
Ryotwar ...	1,86,081	2	0	1,86,277	0	7	196	...	
Miscellaneous ...	6,586	13	3	7,149	9	4	563	...	
Total...	12,96,312	6	5	12,98,846	12	5	4,504	1,969	
				Net Increase..			2,535	...	

The decrease in Peishcush of Zemindari and Proprietary estates is consequent to compensation on account of lands taken up for roads being deducted from the demand against the respective estates, as per order of Government, dated 25th September 1862, No. 2,088.

The increase in Shrotriern Jodi is the quit-rent collected on whole Inam villages.

That in rent is consequent on the transfer of seven villages from Ryotwar to the former heads and to Rupees 200 "Nagadma" on certain hill Mutas having in the past year been realized.

The increase in Ryotwar is owing chiefly to dry land converted into wet by the aid of water supplied by the Gubbada anikut.

In Miscellaneous the increase is owing chiefly to the following causes:—

First.—To the reversion to Government of the lapsed Inam village of Kollepata upon the death of the tenant for life as per Extract from the Minutes of Consultation, dated 11th August 1856, No. 846, forwarded by the Board with their Proceedings of 18th August 1856, No. 2,631.

Second.—To the increase in cultivation on the sides and slopes of hills, and known as "Konadapallu," and

Third.—To revenue fines levied by the Inam Commission and other Departments.

VIZAGAPATAM.

Sayer Abkary and other Sources of Revenue.

XII.—13. The following abstract Comparative Statement shows the demand on account of the Extra Sources of Revenue during the two past years:—

Items.	Fusly 1272.			Fusly 1273.			Increase.		Decrease.
	RS.	A.	P.	RS.	A.	P.	RS.	RS.	
Forest Revenue...	...	...	...	...	...	...	...	...	
Sayer ...	...	...	...	...	...	...	...	...	
Abkary ...	67,953	8	0	67,953	8	0	...	...	
Miscellaneous ...	70	14	6	0	8	0	...	70	
Total...	68,024	6	6	67,954	0	0	...	70	
Income tax...	82,027	10	0	66,534	4	0	...	15,493	
Miscellaneous ...	1	9	3	21	15	8	20	...	
Total...	82,029	3	3	66,556	3	8	20	15,493	
Moturpha and duties on Arts and Trades.	...	...	...	...	...	...	...	...	
Miscellaneous ...	...	...	...	...	...	...	...	...	
Total...	...	...	...	...	...	...	...	...	
Salt ...	3,01,449	12	8	2,99,981	4	11	...	1,468	
Miscellaneous ...	184	4	8	78	6	8	...	106	
Total...	3,01,634	1	4	3,00,059	11	7	...	1,574	
Sea Customs ...	32,963	1	5	36,381	0	10	3,418	...	
Miscellaneous ...	155	2	0	0	8	0	...	155	
Total...	33,118	3	5	36,381	8	10	3,418	155	
Stamps ...	75,580	9	0	72,380	10	6	...	3,200	
Miscellaneous ...	5,419	11	6	5,493	15	11	74	...	
Total...	81,000	4	6	77,874	10	5	74	3,200	
Grand Total...	5,65,806	3	0	5,48,826	2	6	3,512	20,492	
				Net Decrease...			...	16,980	

The next decrease of Fusly 1273 amounts to Rupees 16,980 against Rupees 38,445 in Fusly 1272. Of the above decrease, Rupees 15,493 belong to Income tax alone, owing to the reduction of 1 per cent. under Act XXVII of 1863.

In salt the decrease is Rupees 1,574, owing to the causes reported in paragraph 10 of my Administration Report, dated 16th May last, No. 296.

The other items of decrease do not require particular remark.

The increase in Sea Customs is Rupees 3,418, owing to large exports to foreign ports of indigo, oil, and other seeds and drugs during the Fusly year.

The annexed Statement exhibits the wastage on salt amounting to Indian Maunds 17,166-11-71, or something more than 8½ per cent. Sanction is requested to write off the same. This extraordinary wastage is attributed by Mr. Leggett, the recently appointed Salt Deputy Collector, to two causes, viz., to the careless manner in which the heaps were covered, and more particularly to the inferior quality of the salt stored, part of which is five years old. The greater part of this salt was passed for storage by the late Deputy Collector, Jaganaikulu Nayadu, who died here in the early part of last year.

I have every hope that this branch will materially improve under the improved administration.

Kotars.	Number of full and incomplete heaps.	Contents of the heaps when stored.	Out-turn of the heaps when sold.	Wastage.	Centage of the wastage in Column 3.
		I. Mds. S. T.	I. Mds. S. T.	I. Mds. S. T.	I. Mds. S. T.
Karassa ...	18	21,126 9 0	19,722 10 0	1,403 39 0	6 24 6
Balachervu ...	72	84,403 23 31	74,167 1 40	10,236 21 71	12 4 1
Konada ...	20	22,808 0 0	21,920 10 0	887 30 0	3 32 8
Kuppili ...	55	63,536 11 0	59,198 10 0	4,338 1 0	7 5 2
Total...	165	1,92,174 3 31	1,75,007 31 40	17,166 11 71	8 26 9

Abstract of Land and other sources of Revenue.

XIII.—14. The annexed table gives the particulars under this head :—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	Rupees.	Rupees.
Land Revenue...	12,96,312 6 5	12,98,846 12 5	2,535	.....
Sayer, Forest Revenue, Abkary and other Sources of Revenue.	5,65,806 3 0	5,48,826 2 6	.....	16,980
Total...	18,62,118 9 5	18,47,672 14 11	2,535	16,980
		Net Decrease...		14,445

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

XIV.—15. The subjoined return shows the details under this head :—

Sources.	Amount.					
<i>Demand.</i>	RS.	A.	P.	RS.	A.	P.
Land Revenue	12,98,846	12	5			
Forest Revenue, Abkary and other sources	5,48,826	2	6			
<i>Collection.</i>				18,47,672	14	11
Within the Fusly	17,91,361	3	6			
<i>Remission.</i>						
Subsequent collection up to 31st July 1864... ..	47,545	0	11	18,38,906	4	5
Balance... ..	.....	...	...	8,766	10	6
<i>Of which the following are the particulars :—</i>						
Peshcush ... ..	.....	...	...	3,207	5	6
Shrotriem Jodi ... ..	.....	...	...	73	5	6
Rents for more than one year ... ..	.....	...	...	22	8	0
Ryotwar ... ..	.....	...	...	29	11	1
Miscellaneous ... ..	.....	...	...	44	3	0
Abkary ... ..	.....	...	...	730	2	8
Income-tax ... ..	.....	...	...	4,659	6	9
				8,766	10	6

Of the gross demand of Rupees 18,47,672-14-11, Rupees 18,38,906-4-5 were realized up to 31st July last, leaving a balance outstanding of Rupees 8,766-10-6. The greater part of this is under Income-tax, which will be separately treated of in the Annual Report from that Department. Rupees 3,207-5-6 is Peshcush due by the Zemindars of Pachipenta and Joypore, and a few proprietors. More than one-half is outstanding against the Pachipenta man, who is much involved. The notice prescribed by the Regulations has been served on him, and if he does not pay up, the usual course of attachment will be followed.

Arrears.

XV.—16. At the beginning of Fusly 1273, the amount of arrears outstanding was Rupees 84,983-6-6. Up to 31st July last, Rupees 84,346-5-11 of this sum were realized, leaving a

balance of Rupees 637-0-7. Of this sum Rupees 214-9-3 were remitted under the sanctions noted in Statement No. 13, leaving Rupees 422-7-4 uncollected.

Particulars of balance outstanding at the beginning of Fusly 1273.	Amount.					
	RS.	A.	P.	RS.	A.	P.
Land Revenue	68,047	7	0			
Miscellaneous	146	1	8			
Abkary and Income-tax	16,789	13	10			
Collection.				84,983	6	6
Within the Fusly	84,341	5	11			
Subsequently collected	5	0	0			
Remission, Rent for one year, Ryotwar and Income-tax ...	214	9	3			
Balance...				84,560	15	2
Of which the following are the particulars.				422	7	4
Ryotwar or rent	97	11	7			
Miscellaneous	12	4	0			
Income-tax.				109	15	7
				312	7	9
				* 422	7	4

Arrears of previous years irrecoverable.

XVI.—17. The sum outstanding under this head is Rupees 364-11-9, viz.,

Ryotwar, Sundry items...	RS. A. P.
Income tax ...	52 4 0
	312 7 9
	364 11 9

The first amount is the Cutchabady of certain Inams in Golconda, which have lapsed from the death of the owners or their leaving the country. The lands have therefore been incorporated in the Jeraiyati for the current Fusly. Authority is required to write off this sum of Rupees 52-4-0. The amount of Income tax due will be separately reported upon for orders.

Coercive Process.

XVII.—18. In the case of two Ryots only was it found necessary to adopt coercive measures.

One of them paid up before the day of sale, but the other's land was put up to auction and sold for Rupees 50-4-2, being the sum due and credited in account.

19. Annexed is an abstract Comparative Statement of the charges of collection during the two past years, showing a net increase in the year under review of Rupees 12,017. Full explanation of the cause of this increase is given in Statement No. 14 :—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	Rupees.	Rupees.
Land Revenue...	50,173 18 3	1,03,577 4 7	23,404	.....
Abkary ...	.....	.....	.....	.....
Income-tax ...	7,331 13 3	1,720 4 5	.....	5,612
Motapha ...	7 6 5	.....	.....	7
Salt ...	28,083 5 5	22,999 7 3	.....	5,084
Sea Customs ...	4,765 1 7	4,838 10 1	73	.....
Stamps ...	4,131 14 5	3,374 12 10	.....	757
Total...	1,24,493 6 4	1,36,510 7 2	23,477	11,460
		Net Increase...	12,017	

Village Accounts.

XIX.—20. The Acting Principal Assistant,

Mr. Boswell, has gone into the working of the system of these accounts. He finds that in Sarvasidhi it is pretty correctly understood: the Kurums of Golconda are not as well up to their work, and have been cautioned against any carelessness in future.

* Of this Rupees 57 11 7 is recoverable.
And " 56 11 9 irrecoverable.
422 7 4

Lands acquired by public servants.

XX.—21. With one exception (No. 6) the servants noted below have been entertained in this District during the past Fusly.

The return shows the lands possessed by them when joining. Number 6 is a servant of some years, the land set opposite his name was acquired by him last year.

No.	Names.	Office.	Extent.	Amount.
1	Yerramilli Ramalingaswami...	Assistant Sea Custom Superintendant.	A. R. V.	RS. A. P.
2	Lingam Lutchmana Row. ...	Salt Assistant Superintendent at Binlipatam... ..	41 0 0	25 0 0
3	Namballa Ramanna	Do. at Karasa..	2 0 0	8 0 0
4	Sripada Gopala Row	Do. Clerk at do.	5 15 1	13 8 0
5	Kantumabanti Sanyasi. ...	Do. Assistant Salt Superintendent at Balacheruvu	42 15 0	174 0 0
6	Kasturi Venkataswami. ...	Sub-Magistrate Gumastah of Vizagapatam Taluk.	5 37 10	8 0 0
7	Maddirala Jogia.	Sub-Magistrate of Parvatipore Taluk... ..	8 0 0	16 9 4
			47 0 0	210 0 0

Conduct of public officers.

XXI.—22. Nothing of any importance to notice under this head.

Management of Palcondah and Honjeram by Messrs. Arbuthnot and Co.

XXII.—23. The usual report on the management of these estates for Fusly 1273 made by Mr. Minchin is herewith sent. It shows that out of a demand of Rupees 1,54,301-7-2, Rupees 1,53,974-7-9 were realized within the year, leaving the small sum of Rupees 326-15-3 outstanding at the close of the Fusly.

The following is a Comparative Statement of the Demand, Collection, and Balance of these estates during the two last years:—

Items.	Fusly 1272.				Fusly 1273.				COMPARISON BETWEEN COLUMNS 2 AND 7.	
	Villages.	Demand.	Collection.	Balance.	Villages.	Demand.	Collection.	Balance.	INCREASE.	DECREASE.
1	2	3	4	5	6	7	8	9	10	11
Ryotwar.	170	1,44,973 5 1	1,41,563 8 0	403 13 1	170	1,46,679 5 7	1,45,352 8 4	326 15 5	1,707 0 8	...
Jodi....	93	7,622 1 5	7,622 1 5	...	93	7,622 1 5	7,622 1 5	...	...	...
Total...	263	1,52,594 6 6	1,52,185 9 5	408 13 1	263	1,54,301 7 2	1,53,974 7 9	326 15 3	1,707 0 8	...

The increase is slight, chiefly in Ryotwar lands, and requires no particular remark.

The cultivated area is much the same as in last year, there being an increase of a little more than 14½ Acres in the year under review, but it is pleasing to observe that the cultivation of indigo is increasing, in last year nearly 27½ additional acres were devoted to this produce.

Names of produce.	Land in Acres for Fusly 1272.	Land in Acres for Fusly 1273.	Increase.	Decrease.
	A. C. V.	A. C. V.	A. C. V.	A. C. V.
1. Sugar-cane	417 17 4	282 36 6½	...	134 21 13½
2. Paddy	9,973 2 7	10,040 34 14½	67 32 7½	...
3. Indigo	68 39 15	342 31 6½	273 31 7½	...
4. Other grains.. ...	2,395 22 12	2,203 4 12½	...	192 17 15½
Total...	12,855 2 6	12,869 26 7½	341 23 14½	326 39 13½
		Net Increase...	14 24 1½	

Arrears.—Out of a sum of Rupees 1,527-1-8 remaining under this head, Rupees 337-13-6 were realized, leaving Rupees 1,189-4-2 outstanding, which has been still further reduced by a remission of Rupees 591-9-1 to Rupees 687-11-1.

Maramul.—The expenditure on Maramul was as usual on ordinary works, and amounted to Rupees 4,063-12-4, being Rupees 2,617-15-3 more than was laid out in Fusly 1272.

The usual Statements marked A and B are herewith forwarded.

VIZAGAPATAM, 6th September 1864.

(Signed) D. F. CARMICHAEL, Collector.

SETTLEMENT REPORT

OF

GODAVERY.

I have the honor to submit my report on the Revenue Settlement of the Godavery District for Fusly 1273, together with the usual Statements prepared in the prescribed forms.

By whom, and when the settlement was made.

2. Statement No. 1 shows the officers by whom, and the places at which, the settlement was made, and the time which it took to make it.

3. Mr. Morris, the late Acting Collector, conducted the settlement of the two Taluks of Ramachendrapur and Amalapur (which are under the Collector's immediate charge) with the exception of eight villages of the former, and one of the latter Taluk. They were not settled by him within the limits of the Taluk, because the necessary accounts were not completely prepared before Mr. Morris quitted the District. The one village of the Amalapur Taluk was settled by Mr. Newill at Cocanada, and the eight of the Ramachendrapur Taluk by Mr. Chase, the Sub-Collector in charge at the same place.

4. The Sub-Collector, Mr. Chase, the Head Assistant Collector Mr. Linton, and the Deputy Collector, Y. Chidambara Row, made the Jummahbundy of the Taluks respectively under their charge, within their limits, except in the case of one village called Penugonda in the Taluk of Tanuku, in the Sub-division it was settled at Narsapur. The Jummahbundy of each Taluk was made at localities which best suited the convenience of the Ryots.

5. The Jummahbundy of the Sub-division Taluks was finished late this year, because of Mr. Chase's continued absence on other duty, and at Head quarters.

Distribution of Puttahs.

6. Individual Puttahs were distributed in the Ryotwar villages, and Cowles given as usual to the joint rent villages. The number of Puttahs issued and renewed is exhibited in Statement No. 1.

7. Of the 17,357 Puttahs entered at the bottom of the Statement, 9,523 are the individual Puttahs renewed in the Sub-division, and seventy-five in the principal Division: 6,919 Puttahs in the former, and 101 in the latter were not renewed, as no material change was required, and the remaining 739 were given to the single and joint rent villages. The number of individual Puttahs renewed is, however, great, because the land assessment and water tax entered in the Puttahs of Fusly 1272 have been increased for Fusly 1273 by the gradual raising of the assessment, as ordered in paragraph 2 of the Government Order, dated 24th June 1861, and water tax altered with reference to the correction of the improper classification of lands as ordered by the Board in their Proceedings, dated 31st March 1864, No. 1,894, and because the Ryots have given up some lands in their possession, and taken up other lands which suited them better.

Variation in the number and tenure of villages.

8. There is a decrease of one in the whole number of villages in the year under report, it being 1,107, while it was in the year preceding 1,108. Two Government villages called Woopada and Aninbada were, under sanction of Government, dated 7th March 1862, No. 372, made over to the Zemindar of Pithapur in exchange for his village of Dowlesheram taken up by Government.

9. The number of villages under Ryotwar tenure in Fusly 1272 has remained unaltered. The number of villages held under joint rents in Fusly was 704, and thirty-one were rented out to single individuals. Seven of these have been transferred to the head of joint rents in the year under report, the terms of single rents having expired. One village which was under joint rent up to Fusly 1272 has disappeared from the accounts for the cause given in paragraph 6.

Season and crops.

10. The season on the whole was a good one. In the months of June and July, scarcity of rain impeded the wet cultivation in places where the ancient water was not available, yet from heavy rains in the months of August, September, and October, and the abundant supply of water in the ancient channels, wet cultivation was carried on to its full extent, and the yield was a fair one, except in a few villages in the Ramachendrapur, Amalapur, and Narsapur Taluks where the wet crops were submerged and slightly damaged by high freshes in the Godavery. The loss thus sustained by the Ryots has been, however, greatly counter-balanced by the valuable second dry crops, such as Bengal gram, green gram, black gram, oil, fennegreek, coriander, and mustard seed, which were raised in those lands which were subjected to inundation of the Godavery, and fertilized thereby. The early dry crops and black paddy, both in the upland and delta Taluks, have yielded well. The garden crops, such as sugar-cane, turmeric, &c., have been very good. The out-turn of the Jonna crop was very fair. Cotton cultivation was very extensive, productive, and remunerative, and the season has been very favorable to this crop, and the demand for it has been very great. The later dry crops have yielded a good return. The summer and Dalwa crops have been extensively cultivated this year in the eastern and central Deltas; but owing to the scarcity of water in the Ancient channels in the months of April and May, a large extent of this crop was scorched and destroyed.

Rain-fall.

11. The fall of rain in each month from April 1863 to March 1864, taking the average of the whole District, is exhibited in the subjoined statement. The total fall is below that of the preceding year by about three inches. :-

Year.	Month.	Fusly 1272.		Fusly 1273.	
1863	April	0	47	2	20
	May	1	62	1	18
	June	4	23	3	27
	July	3	97	6	73
	August	5	37	4	48
	September	11	20	8	07
	Total	26	33	25	93
1864	October	5	79	5	24
	November	1	38	1	20
	December	0	87	0	0
	January	0	0	0	0
	February	0	0	0	3
	March	0	91	0	12
	Total	3	95	6	59
	Grand Total	35	81	32	62

Sanitary condition.

12. The subjoined statement shows that there has been a small increase in the number of people attacked and killed by Cholera, and a larger in the number of those who suffered from

GODAVERY.

fever and Small-pox, as compared with the numbers in the previous Fusly. These diseases prevailed generally throughout the whole District and year.

Description of disease.	Fusly 1272.		Fusly 1273.		INCREASE.	
	Attacked.	Died.	Attacked.	Died.	Attacked.	Died.
Cholera	902	585	1,031	606	129	21
Fever	7,855	3,782	8,621	4,085	766	303
Small-pox	902	92	2,541	356	1,639	264
	9,659	4,459	12,193	5,047	2,534	588

Mortality of Cattle.

13. The number of cattle which died in the year under report is greater than that in the preceding year.

Fusly.	Number of Cattle died.
1272	12,766
1273	17,351
Increase...	4,585

The ordinary epidemic prevailed, and proved fatal to a considerable extent in the upland Taluk of Peddapur, the increase being 3,291 as stated below :-

Fusly 1272.	Fusly 1273.	Increase.
711	4,002	3,291

Vaccination.

14. The results of vaccine operations are exhibited in the subjoined Statement. There appears a decrease of 401 cases below the number vaccinated in the previous year. I would repeat here what I have remarked in other Districts, viz., that no dependence whatever is to be placed on any vaccination returns, and this will continue so long as there is no competent itinerating Inspector to keep the Vaccinators up to their work; at present their returns are worthless.

Item.	Fusly 1272.	Fusly 1273.
Successful... ..	7,590	7,354
Unsuccessful	2,487	2,322
Total...	10,077	9,676

Prices of grain.

15. The prices of grain are higher than in the past year. To show how much the prices of important grain and cotton have risen, a comparative Statement is entered in the subjoined statement :-

ITEMS.	Per garce.	
	Fusly 1272.	Fusly 1273.
Paddy, 1st sort	122	143
Do. 2nd do.	115	132
Jonnalu	159	168
Raggi	136	149
Horse Gram	111	141
Cotton	Per Candy. 196	Per Candy. 283

SETTLEMENT REPORT

The principal cause of the rise in the prices of paddy is, that rice is now much more consumed than it used to be. Classes who formerly eat Raggy and Jonna only, now eat nothing but rice. The rise in the value of labor, and the improved condition and prosperity of the agriculturalists enable them to do this, and keep prices up. The chief sufferers are those living on fixed monthly salaries. The extraordinary demand for cotton has caused the enormous increase in the price of that article.

Ryots' holdings—Enclosure B. in Statement No. 3.

16. The following Statement shows the extent of land under the occupation of Ryots for Fusly 1273, and the assessment thereon:—

	Extent.	Assessment.
	Acres.	Rupees.
Ryots' holdings of Fusly 1272	5,67,375	16,03,789
Deduct lands given up in Fusly 1273	50,863	1,38,027
	5,16,512	14,65,762
Add lands taken up in Fasli 1273	64,334	1,68,529
	5,80,846	16,34,291

N. B.—Road Fund amounting to Rupees 6,785 has been excluded from the above amount.

17. The total extent under occupation exceeds that for Fusly 1272 by 13,471 acres, bearing an assessment of Rupees 29,979. I find that, from some unexplained cause, these so called relinquishments and takings up are nothing of the sort, though the practice of so entering them is old. The Board I presume only want to know what land is thrown on the hands of Government, and out of cultivation each year, and what is taken up for tillage from uncultivated land. But I find from inquiry, that if a Ryot privately transfers his land to another by sale, that is entered by the Curnams and Tahsildars in the accounts as a relinquishment, and taking up; similarly if a piece of land is transferred from the head "Dry" to "Wet" by the Ryot thus converting his land this is called a relinquishment of dry and taking up of wet, whereas it really is but a transfer from one head to another, there was no relinquishment at all. I shall endeavour to put a stop to these fictitious entries in future, now that I have become aware of their existence.

Actual cultivation.

18. The extent of actual cultivation was acres 4,07,214, bearing an assessment of Rupees 13,67,239, or acres 22,277 with an assessment of Rupees 54,239 above the preceding year. The area entered in the Statement is according to the survey in the surveyed villages, and according to the village accounts in the joint rent ones.

ITEMS.	Fusly 1272.		Fusly 1273.		Difference.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Dry	1,69,079	5,42,634	1,82,067	5,83,178	+ 12,988	+ 41,334
Dry converted into wet	37,347	1,42,646	43,759	1,63,473	+ 6,412	+ 20,832
Wet	174,459	6,06,329	1,76,709	5,95,498	+ 2,250	+ 10,831
Garden	2,812	13,141	2,147	10,744	- 665	- 2,397
Dry converted into garden	1,156	8,008	2,166	12,118	+ 1,010	+ 4,110
Wet converted into garden	82	234	365	1,429	+ 283	+ 1,195
Garden converted into wet	2	8	1	4	- 1	- 4
Total	3,84,937	13,13,300	4,07,214	13,67,239	+ 22,277	+ 54,239
Waste charged	1,82,438	2,91,312	173,632	2,67,052	- 8,806	- 24,260
Total	5,67,375	16,04,312	5,80,846	16,34,291	+ 13,471	+ 29,979

19. The increase in the dry cultivation is attributable partly to the lands in Ryots' occupation erroneously classed as wet in the Settlement Registers in Fusly 1272 having been corrected to dry

under the Board's sanction; and partly to the

Dated 31st March 1864, No. 1,891.

dry lands unoccupied in that year having been

newly taken up in the year under review, and the decrease in the wet cultivation is owing to the abovementioned first reason.

20. The extent of waste charged in Fusly 1273 is less by acres 8,806, assessed at Rupees 24,259 than in the preceding year. The reasons for waste being charged in joint rent villages have been fully explained in my report to the Board, dated 19th July last, No. 183.

Remissions.

21. Statement No. 4 shows the particulars of remissions, the results of which are compared below:—

	Fusly 1272.	Fusly 1273.	Decrease.
Occasional	12,811	4,313	8,498
Ordinary	31,656	31,345	311

The decrease of 8,498 Rupees under the head of occasional remissions, is attributable to the favorable season.

22. The principal remissions granted were on account of lands left waste in the Ellore Taluk from want of water, lands occupied by Public Works or submerged, also for withered crops. The remissions under the head of ordinary are the usual ready money allowances granted to the village servants and pagodas. The permanent remission called Badibajooloo, amounting to Rupees 523, granted on the assessment, has been excluded from this account under the authority conveyed in the Board's Miscellaneous Circular No. LXXIV, dated 13th July 1864.

Statement No. 5.

23. This Statement shows a remission on account of withered crops which was found necessary in the Taluks of Ellore and Peddapore.

Cultivation of Sugar-cane, Cotton, and Indigo—Statement No. 7. 24. This Statement shows the extent of land cultivated with Sugar-cane, Cotton and Indigo on the Government Inam, and Proprietary lands. There is a large increase in the area cultivated with Cotton, and a moderate one under the other crops. The remarks on these extensions of cultivation, which were entered in the Jummahbundy report of last year apply equally in this.

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Sugarcane	4,876	5,387	511	.....
Cotton	12,008	21,372	9,364	.....
Indigo	306	423	117	.....

SETTLEMENT REPORT OF

Statement No. 9.

25. The following abstract is prepared from the Statement No. 9, which shows the particulars of the current demand of Ryotwar Sundry Items and Land Revenue Miscellaneous.

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
<i>Sundry Items.</i>				
1. Jodi and quit-rent on Sundry Inams...	1,38,944	1,68,427	29,483	.....
2. Tax on trees on unassessed lands ...	12,016	11,985	.....	31
3. Grazing tax	5,702	.....	.....	5,702
4. Quit-rent on Dockyards	373	.....	.....	373
5. Tax on backyards... ..	11	.....	.....	11
6. Assessment on the excess in Inams found on Survey	4,919	.....	.....	4,919
	1,61,965	1,80,412	29,483	11,036
Deduct Decrease ... ..	.....	.....	11,036	.....
Net Increase ... ..	.....	.....	18,447	.....
Land Revenue Miscellaneous ...	4,89,413	4,91,970	2,557	.....

26. The increase of Rupees 29,483 in the item No. 1, is owing to the quit-rent of former years having been demanded in the year under report, upon the receipt of quit-rent Registers from the Inam Commissioner; and the great decrease of Rupees 11,005 in the items Nos. 3, 4, 5, and 6 is only nominal, and is owing to these items having been transferred to the head of Miscellaneous according to the order of the Board of Revenue, dated 30th June 1864, No. 69. The real increase and decrease in those items in comparison with the preceding year being small, as shown below, requires no remark.

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
No. 3	5,702	5,975	273	...
No. 4	373	426	53	...
No. 5	11	...	...	11
No. 6	4,919	4,942	...	23

Land Revenue Miscellaneous.

27. There is a net increase of Rupees 2,557 under this head. The gross increase is chiefly owing to the grazing tax assessment on the excess found in Inams in the surveyed Taluks, and certain other small items as per margin, having been transferred to this head under the instructions contained in paragraph 16 of the Board's

Miscellaneous Circular, dated 30th June 1864, No. 4,031; also to the sum of Rupees 13,209, the sist of the lanka between the Government village of Kota and Zemindary village of Koteepalli (which was decided to be the Government property in 1862), and the sum of Rupees 9,847 on account of sist of Inams resumed and under attachment, having been transferred from deposits to this head. The cause for gross decrease is

1st May 1862, No. 939.

the transfer of the items noted in the margin, from this to other heads under the Board's Standing Circulars, dated 4th September 1863, No. 117, and 8th April 1864, No. 29, respectively, and a decrease of Rupees 13,677 in the water tax on Inams. Many of the Inams in the Sub-division Taluks were charged in the past year as wet according to erroneous entries in the Settlement

Interest on arrears of Land Revenue	RS: 5,076
Sale of unoccupied lands assessed by Settlement Department, previous to the Board's orders, prohibiting the sales of such lands	11,438
	16,514

GODAVERY.

Registers, and exempted this year, they having been altered into dry under the Board's order, dated 31st March 1864, No. 1,894. As requested by the Board in their Miscellaneous Circular, dated 13th ultimo, No. 5,207, I beg to send a separate Memorandum showing the Demand Collection and Balance of each item under the head of Land Revenue Miscellaneous for this and for the previous Fuslies.

General results of Land Revenue, Statement No. 10.

28. The following abstract shows the general result of the Land Revenue compared with that of the preceding year.

Items.	Fusly 1272.		Fusly 1273.		Difference.		REMARKS.
	Number of Villages.	Assessment	Number of Villages.	Assessment	Number of Villages.	Assessment	
Permanently settled... ..	737	7,45,534	738	7,44,702	1	832	Decrease.
Quit-rent on Shrotriem Villages	84	23,786	84	26,591	...	2,806	Increase.
Rented for more than one year... ..	31	5,872	24	4,691	7	1,181	Decrease.
Rented for one year... ..	704	15,86,441	710	16,52,353	6	65,912	Increase.
Ryotwar	243	6,20,291	243	6,62,578	...	42,287	Increase.
Total... ..	1,799	29,61,923	1,799	30,90,315	...	1,08,392	Net increase.
Miscellaneous	...	4,89,413	...	4,91,970	...	2,557	Increase.
Grand Total... ..	1,799	34,71,336	...	35,82,285	...	1,10,949	Increase.

There is a decrease of Rupees 832 under Peshcush. Fresh lands in the Pittapur Zemindary were assigned to Inamdars as compensation for their lands occupied for public purposes. The increase of Rupees 2,806 in the quit-rent on Shrotriem villages is owing to the demand of quit-rent for former years having been made in the year under report; since the receipt of quit-rent registers from the Inam Commissioner. The decrease of Rupees 1,781 in the rents for more than one year, is owing to villages under this head having been transferred to that of joint-rent for Fusly 1273. Of the increase of Rupees 65,912 in the rents for one year, Rupees 15,904 are from enhanced rents for Fusly 1273, 1,781, Rupees are due to villages transferred from the rents for more than one year; Rupees 29,102 are due to water tax imposed on the extended area cultivated by Anicut water; and the remaining Rupees 19,125 are quit-rent in Government villages demanded in this year for four years according to the quit-rent registers forwarded by the Inam Commissioner. The increase in Ryotwar is Rupees 42,287, of which Rupees 10,489 are in the Sub-division taluks; it is chiefly owing to the occupation by Ryots of fresh lands, and to the gradual increase of assessment; Rupees 21,697 are due to increase in the water tax on Zirayati lands, and the remaining Rupees 10,101 is due to increase in quit-rent, which was demanded this year for the past Fuslies.

29. The cause for net increase of Rupees 2,557 in the Land Revenue Miscellaneous have been detailed in paragraph 31 under Statement No. 9.

Sundry Sources of Revenue.

30. The particulars of the Sundry Sources of Revenue in comparison with those of the preceding year are given in the following statement:—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Abkarry... ..	1,33,396	1,81,515	48,119	...
Income-tax	66,417	48,079	...	18,338
Sea Customs	48,748	26,800	...	21,948
Land Customs... ..	1,439	1,324	...	115
Salt... ..	3,91,444	3,14,788	...	76,656
Stamps	95,870	1,13,611	17,741	...
Total... ..	7,37,314	6,86,117	65,860	1,17,057

31. The increase of Rupees 48,119 in the Abkarry is due to increased competition for this item when the Abkarry farms were put up to auction by Taluks, for a term of five years, in the Fusly under review.

32. The decrease of Rupees 18,338 in Income tax is due to the reduction of one per cent. of the tax in the current year under the provisions of Act XXVII of 1863.

Sea Customs.

33. The decrease of Rupees 21,948 is owing to a great falling off in the export of rice, grain and oil seed, and of piece goods, from the high price of cotton.

Salt.

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

36. The quantity in store at the beginning of the Fusly was 7,11,363 Indian Maunds, and the quantity received during the year was 1,56,763 Maunds, making a total of Indian Maunds 8,68,126.

35. The sales and remissions for wastage within the Fusly amounted to Indian Maunds 3,03,113, leaving a balance of Indian Maunds 5,65,013 at the end of the Fusly inclusive of wastage in Fusly 1273, amounting to 22,645 Maunds—12,000 Maunds of salt were supplied to

Sales...	2,91,639.
Wastage remitted for Fusly 1272 ...	11,474.
	<u>3,03,113.</u>

the District Engineer for the Depot at Manikdeokunta on the Upper Godavery. The price of these 12,000 Maunds has not yet been received, and has been outstanding for the last three years. I will again write to the Superintending Engineer Upper Godavery on the subject, and the result will be communicated to the Board. The actual quantity in store deducting the above quantity of 34,645 Maunds was 5,30,368 Indian Maunds at the end of Fusly 1273. I request the sanction of the Board for writing off the accounts the wastage of Indian Maunds 22,645. The wastage in the year under report is larger than in the past year. I observe from the explanation given by Mr. Leggatt, the Salt Deputy Collector, that it is owing to some of the salt having been in store for more than three or four years, and to the heavy rains experienced during that period. The past season was unfavorable for the manufacture, owing to frequent showers of rain in April and May, which impeded its progress to a certain extent.

37. The quantity of salt estimated for was Indian Maunds 2,50,000. The quantity actually received into store, within the Fusly and subsequently, was Indian Maunds 95,556. The full rate of 7½ Rupees per Garce was paid for the salt received into store. As exhibited in the comparative abstract on the back of Statement No. 5, there is a decrease of 51,584 Indian Maunds in the Home* and Inland† sales, which is owing to traders who usually resort to Carapa having gone to Pondra in the Kistna District, where salt is sold by measurement. The canals from

* 40,668
† 10,916
51,584

Dowlshwaram to this place were also closed for about six months in the past year. The increase of 80,900 under the head of Exportation by sea is owing to the increased demand for exportation to Calcutta on private trade.

** The comparative Statement below shows the particulars of collection and charges.

Statement No. 6.

ITEMS.	Fusly 1272.	Fusly 1273.	DIFFERENCE.	
			Increase.	Decrease.
Collections	3,91,444	3,14,788	...	76,656
Charges	29,673	33,639	3,966	...

Explanation of the cause of the fluctuations in each item is given in the column of remarks of the Statement No. 6. The decrease in the collections is owing to the cause mentioned

above. There is a net increase of Rupees 3,965 in the charges. This is owing to the Kudewaram due for Fusly 1272 which was paid in Fusly 1273, being larger than that paid in Fusly 1272, and to greater charges on account of exportation of salt.

Items.	Gross Increase.	Gross Decrease.
Cudivarom	Rupees. 4,389	Rupees. ...
Exportation charges, &c	2,553	...
Fixed Establishment	...	1,914
Extra Establishment, &c	...	1,072
	6,952	2,986
Net Increase...	3,966	...

* Stamp Revenue.

38. The increase of Rupees 17,741 in the Stamp Revenue is from a larger sale of Stamps for copies of public documents and Law Suits.

Total demand of Land Revenue and Sundry Sources.

39. The entire demand in the year under report on account of all Sources of Revenue including Extra Revenue and Income Tax was Rupees 42,68,402, or Rupees 59,749 above the preceding year as shown in the following Statement:—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Land Revenue Ain demand... ..	29,81,923	30,90,315	1,08,392	...
Miscellaneous	4,89,413	4,91,970	2,557	...
Total...	34,71,336	35,82,285	1,10,949	...
Sundry Sources Ain demand	7,28,151	6,80,958	...	47,193
Miscellaneous	9,165	5,159	...	4,006
Total...	7,37,316	6,86,117	...	51,199
Grand total of all Sources of Ain demand ...	37,10,074	37,71,273	61,199	...
Miscellaneous	4,98,578	4,97,129	...	1,449
Total...	42,08,652	42,68,402	61,199	1,449
		Net...	59,750	...

Statement No. 11.
Demand Collection and Balance of all sources of Current Revenue.

40. The following abstract shows the Demand, Collection and Balance of Fusly 1273.

Items.	Demand.	Collection within the Fusly.	Balance.	Subsequent collection.	Balance.
Permanently settled	7,14,702	7,22,025	22,677	20,218	2,464
Not permanently settled	23,45,613	22,50,874	94,739	61,966	32,773
Miscellaneous	4,91,970	3,88,015	1,03,955	60,966	42,989
Sundry Sources	6,86,117	6,62,885	23,232	21,271	1,961
Total...	42,68,402	40,23,799	2,44,603	1,64,416	80,187

Of the total Demand of Rupees 42,68,402, Rupees 40,23,799 were collected within the Fusly, and 1,64,416 by the end of August, leaving then a balance of Rupees 89,187. Of the balance of Rupees 2,464 in Peshkush, Rupees 1,073 are against the estates of Billoomilly and Bayyanagudem. It has not been collected, because a remission is annually given in consequence of a bund not having been repaired, which has already formed the subject of much correspondence. The bund is now under repairs, in accordance with the orders of Government under date 24th August 1863, No. 2,403, Public Works Department. The remaining balance of Rupees 1,391 is outstanding against several estates, and measures have been adopted for its speedy realization. A balance of Rupees 32,773 is outstanding under the head of "Not permanently settled" of which Rupees 21,332 are in the Sub-division Taluks, where the collections have been retarded by unavoidable delay in the completion of the Jummahbundy. There is a balance of Rupees 42,989 under Miscellaneous, the greater part of which has been kept in abeyance as directed by the Board in their Order of the 5th July 1864, No. 4,174, pending the result of an inquiry into what is or is not mamool wet in Inam and Z-mindary lands. The recoverable portion of the balance will be brought to account as soon as possible. The balance of Rupees 1,961 under the head of Sundry Sources of Revenue is on account of Income tax which is being quickly collected.

Statement No. 12.
Demand Collection and Balance of all sources of arrears

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

Items.	Arrear outstanding at the beginning of the Fusly.	DEDUCT.			Balance.	Subsequent collections or remission up to the end of August.	Balance.
		Collection with- in the Fusly.	Struck off under sanction of Government.	Total.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled....	63,256	60,739	1,314	62,053	1,203	13	1,190
Not permanently settled...	94,927	55,709	14,052	69,761	25,166	388	24,778
Miscellaneous....	1,18,962	70,797	1,959	72,756	46,206	3,616	42,590
Sundry Sources....	39,681	32,575	1,945	34,520	5,161	554	4,607
Total...	3,16,826	2,19,820	19,270	2,39,090	77,736	4,574	73,165

The balance under all heads amounted at the commencement of the Fusly under report to Rupees 3,16,826. By remissions under the sanction of Government, and subsequent collections to the end of August 1864, this sum has been reduced to Rupees 73,165, which are classed as recoverable, doubtful, and irrecoverable as follows:—

Items.	Recoverable.			Doubtful.			Irrecoverable.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Permanently settled...	36	7	8	...	...	...	1,153	9	10	1,190	1	6
Not Permanently settled...	11,828	12	5	3,638	8	7	9,311	2	5	24,778	7	5
Miscellaneous...	22,398	10	8	13,074	4	9	7,121	14	3	42,589	13	8
Abkarry....	1,935	6	6	2,628	14	8	...	...	...	4,564	5	2
Income tax...	43	0	0	...	...	...	...	...	...	43	0	0
Total...	36,237	5	3	19,341	12	0	17,586	10	6	73,165	11	9

The Peshkush balance of Rupees 36-7-0 has been collected in this month. The recoverable balance of Rupees 253-3-0 for Fusly 1269 under "not permanently settled" is due by a single renter of a village in Ramachendrapur Taluk; his property has been attached, and orders issued for its sale. The old balance of Rupees 853 outstanding so far back as for Fusly 1242, is due against a Mokhassa village called Puppalarigudem in the Ellore Taluk on account of Cuttubadi from Fusly 1242 to Fusly 1250, particularized in the Statement. It has accumulated in consequence of unpunctual payment by the Mokhassadars while it belonged to the Bunder District, and for reasons given by the Collector of the Kistna District, and under sanction of Government, the debt was allowed to be liquidated by instalments of 50 Rupees per annum, which are paid punctually. This matter was explained in paragraph 43 of the Settlement Report for Fusly 1270, the first year after the portion of the Kistna District containing this village was transferred to the Godavery District. The whole recoverable balance of Rupees 4,103 under Miscellaneous for Fuslies 1268 and 1269, and most part of it for Fuslies 1270 and 1271, is due on account of water tax in the proprietary Estates of Palencla, Gopalapuram, and Coringa; a large amount, viz., 14,917 on this account was outstanding up to Fusly 1372, for reasons stated in my letter to the Board under date the 20th August last. About 8,000 Rupees have been collected since, and the remaining balance will, it is hoped, be realized shortly. Upwards of Rupees 10,000 are due by the Zeminder of Nidadavole and Baharzalli Estates for Fusly 1271. The cause for its being uncollected has been stated in the Reports for Fuslies 1271 and 1272. The Abkarry balance classed as recoverable will be collected soon. The doubtful portion will be inquired into fully, and particularly during the coming Jummahbundy, and the result reported. The irrecoverable arrears amounting to Rupees 17,586-10-6 have been carefully inquired into, and found to be altogether hopeless for reasons given below, and I therefore request sanction for writing them off the accounts:—

Items.	Permanently settled.			Not permanently settled.			Miscellaneous.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Due by deceased Ryots...	...	...	...	92	5	3	98	4	3	190	9	6
Due by absconded Ryots...	...	...	...	211	0	9	96	1	2	307	1	11
Due by poor Ryots...	...	...	...	7,581	6	11	4,395	2	11	11,976	9	10
Other causes...	1,153	9	10	1,426	5	6	2,532	5	11	5,112	5	8
Total...	1,153	9	10	9,311	2	5	7,121	14	3	17,586	10	6

The three first causes require no remark. The sum of Rupees 1,153-9-10 classed as irrecoverable under "Permanently settled" is due by the Bayyanagudem and Billoomilly Estates or Fusly 1272, in consequence of a bund which should have been repaired by Government not having been so. Under the sanction of Government the work is now under execution. This balance, as well as a sum of Rupees 1,073 due under current arrears on the same account, should not be demanded. I therefore beg to recommend that these balances may be written off.

Dated 24th August 1863, No. 2,403, D. P. W.

SETTLEMENT REPORT OF

Result of inquiry regarding the balance of Fusly 1272.

41. With reference to paragraph 8 of the Board's Proceedings of the 22nd May 1861, No. 2,610, the following Abstract is prepared from Statement No. 13 to show the result of the inquiry made regarding the balances of Fusly 1272, during the settlement of Fusly 1273.

Items.	Particulars.			Total balance outstanding on the 1st September 1864.
	Recoverable.	Doubtful.	Irrecoverable.	
Permanently settled...	...	...	1,153 9 10	1,153 9 10
Not permanently settled..	5,611 5 4	760 0 4	7,814 13 10	14,186 3 6
Miscellaneous	4,114 4 6	6,156 10 1	6,347 12 2	16,618 10 9
Abkarry	502 1 2	563 12 4	...	1,065 13 6
Income tax	40 0 0	...	...	40 0 0
Total...	10,267 11 0	7,480 6 9	15,316 3 10	33,064 5 7

The Board's Circular Official Memorandum of the 9th instant, No. 775, was received on the 19th after the settlement accounts were completed. I at once called upon the Sub-Collector, Head Assistant Collector, and Deputy Collector for the information therein required. As soon as it is received a statement in Form No. 13, giving the required particulars, will be submitted.

Coercive measures—Enclosure A in Statement No 13.

42. Enclosure A in statement No. 13 shows the extent to which coercive measures were employed in the collection of the revenue in the year under report. Notices were issued to 446 Ryots, by whom arrears amounting to Rupees 17,595 were due. Property valued at Rupees 15,215 was attached, of which property to the value of Rupees 2,629 was sold.

Statement No. 14—receipts and charges.

43. The following statement exhibits the gross receipts, both current and arrears, in Fusly 1273, as compared with the preceding year

Receipts.

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
<i>Land Revenue.</i>				
Arrears	1,01,980	1,16,448	14,468	.....
Current	28,54,604	29,72,899	1,18,295	.....
Total...	29,56,584	30,89,347	1,32,763	.....
Miscellaneous	4,48,254	4,58,812	10,558	.....
Total Land Revenue...	34,04,838	35,48,159	1,43,321	.....
Sundry sources of Revenue	7,43,582	6,95,431	.....	48,121
Grand Total...	41,48,420	42,43,620	1,43,321	48,121
Net increase...	.....	.....	95,200	.....

Under the head of Land Revenue there is an increase in the receipts on account of arrears, which is chiefly ascribable to the measures taken for the recovery of the outstanding balances. The increase on account of current is due to larger demand and more punctual collections. The decrease in the sundry sources is owing chiefly to the diminution in the salt sales.

Charges.

Items.	Fusly 1272.	Fusly 1273.	Decrease.
Establishment and Saderwarid...	1,73,596	1,50,942	22,654
Extra charges	1,77,698	39,883	1,37,815
Total...	3,51,294	1,90,825	1,60,469

The net decrease of Rupees 22,654 is partly owing to the non-payment of the entire salary of the permanent Collector, Mr. Newill, he having been absent on leave in England for a period of about two-thirds of the year, and to the salary of the Acting Sub-Collector, Mr. Chase, having been drawn in the Kistna District as permanent Sub-Collector there during the greater part of the year, and partly owing to the cost of the Police Treasury guards not having been debited to the Revenue Department as in the previous year. The decrease of Rupees 1,37,815 is mainly attributable to the sum of Rupees 1,41,232 having been paid to the Zemindar of Nidadavole and Baharzali in the past year, under the orders of Government, dated 23rd September 1862, which is not the case in the current year.

Working of the new system of Village and Huzur Taluk accounts.

44. The village accounts were found to be in general correctly prepared. The Taluk accounts were examined in accordance with the instructions contained in the Board's Standing Circular, dated 18th January 1864 No. 5, and they are reported to be correctly prepared except in the Taluks of Amalapur and Ramachendrapur, where some deficiencies have been found. The Huzur accounts have been correctly kept.

Register of lands acquired by public servants.

45. The annexed statement shows the number of public servants and the extent of land held by them.

Items.	Number of servants.	Extent of land acquired.	
		A.	Cent.
Up to the end of Fusly 1272 as per Register in the last Jumma-bundy Report...	120	3,784	19
Deduct of the deceased and retired, and lands sold	12	480	94
	108	3,303	25
Add of the newly entertained and lands newly acquired	17	551	35
	125	3,854	60

The Deputy Collectors have no lands in this District. The Tahsildars and Sub-Magistrates possess no lands in their respective ranges.

Costs awarded and recovered.

46. No costs have been awarded nor recovered during the year under report. A blank Statement A is as usual submitted.

Sub-Collector's Report.

47. A copy of the Sub-Collector's report is forwarded herewith.

(Signed) J. FRASER,
Officiating Collector.

SUB-COLLECTORATE.

1. I have the honor to forward herewith my report on the annual settlement of the sub-division for Fusly 1273 (1863-64), with the usual explanatory Statements.

The stations at which the annual settlement was made, 2. The subjoined statement shows where I settled each Taluk, the period the settlement occupied, and the number of Puttahs distributed. I settled each Taluk within its own limits with the exception of the village of Penucunda in the Tanuku Taluk, the settlement of which I was obliged to defer till after I had arrived at Narsapore. Though the settlement was carried on at only one station in each Taluk, I made a point of seeing as many villages as I possibly could, and managed to accomplish about 100, all of which I examined with considerable care, in order to satisfy myself of the truth of the innumerable complaints regarding the erroneous imposition of the water assessment. The delay is wholly attributable to the difficulties arising from this source, and my unavoidable absence from the Sub-division when I had charge of the whole District, during the interval between Mr. Newill's departure and your arrival. In the Ramachendrapur Taluk of the principal Division I settled ten villages in addition to the whole of those in this Sub-division. I was unable to commence the settlement before February, for it was only on the 1st day of that month that Mr. Kindersley relieved me of the Court at Rajahmundry where I acted as Civil and Session Judge for the period of four months.

No.	Taluks.	Stations.	Number of days for each.	Number of Puttahs distributed.
1	Narsapore	Narsapore	52	4,905 Individual Puttahs. 50 Joint rent.
2	Undi	Viravasaram	20	4,955 4,341 Individual Puttahs...
3	Tanuku	Tanaku Narasapore	22 1 } 23	7,196 Do. do. 5 Joint rent.
				7,201

* 6,919 Puttahs not renewed
9,523 Do. renewed.

95 days * 16,442 Puttahs.
55 Joint do.

* Variation in the number and tenure of villages.

3. In the number and tenure of the villages, no change has taken place.

Season and crops.

4. There was a very fair average fall of rain, which exceeded that of the previous year by four inches and nine-tenths :—

The Godavary freshes in September rose to twenty-five feet at Rajahmundry. They remained at this height an unprecedentedly long time, so as to cause both the officer in charge of the range and the Superintending Engineer considerable anxiety, lest the anicut and its locks should suffer, and for several days the locks were closed to traffic. The latter part of the year, namely, in April, May and June there was a kind of re-action, and the river was lower than it has ever been known before, much to the damage of the Dalva crops, and I fear also to the Sarva for Fusly 1274. In this District, particularly in the Delta, the Sarva crops are commenced in April, and transplanted in about May and June. I used to consider this a rash speculation on the part of the cultivator imagining that he did so in order to obtain enormous crops at the risk of losing all, in the event (as must often happen cultivating in the hot-weather) of scarcity of water. But though this is to a certain extent the case, it is not the only reason for so doing. The great fault in this Delta is the lamentable want of drainage, which of course is at its worst about September, when the river is at its highest, and after the fall of the rains in July and August. The consequence is that unless the paddy is transplanted, when it has attained a considerable growth, and has after that taken firm root in the ground, the whole crop is inevitably lost. In some places, I have known crops reaped in eighteen inch depth of water. These crops, unless they had been transplanted very early in the season, would certainly have perished, but being old and strong they were enabled to withstand the effects of want of drainage, and though not so valuable as if the ground at reaping were dry, for the expense of reaping was greatly enhanced, they were more profitable than no crops at all.

Rain-fall.

Years.	Months.	Fusly 1272.	Fusly 1273
1863	April	1 6	.....
	May	1 8	3 8
	June	4 2	5 9
	July	5 5	5 9
	August	4 4	0 2
	September	9 8	7 0
	Total ...	27 3	21 8
	October	7 8	9 6
	November	1 4	0 1
	December ... ..	.....	0 4
	January ... ..	.....	1 1
	February ... ..	.....	6 7
	March ... ..	.....	0 7
	Total. ...	9 2	18 6
	Grand Total ...	36 5	41 4

Sanitary Condition.

5. The sanitary condition of the population was not so good as last year. Last year the total deaths from Cholera, small-pox, fever and other diseases amounted to 1,011, this year it is as high as 2,741, the difference 1,730 exceeding the whole total of the last year.

Why this has been the case I do not know. The whole population according to the latest returns was 3,77,028. The number of deaths by disease is therefore 7.2 per 1,000. The return of the death of cattle, which is only 104 above that of last year, is a matter of considerable congratulation when we take into consideration the loss of cattle in many other Districts. The cattle here, generally speaking, are of a most inferior description being very small and weak.

Fusly.	Death from Cholera.	Small-pox.	Fever and other diseases.	Loss of cattle.
1272	92	15	894	5,096
1273	184	190	1,361	5,200

Vaccination.

6. The vaccination Statement shown below calls for no particular remarks beyond a regret that more in this important line has not been accomplished, when as we see in the Statement in the last paragraph that the deaths from Small-pox this year have been 190 against 15 in the previous year.

Fuslies.	Successful.	Unsuccessful.	Total.
1272...	2,833	721	3,554
1273...	2,869	690	3,559

Prices.

7. Prices are still rising, they have done so steadily this last seven or eight years. I think the prosperity of the cultivating classes must have a great tendency to cause this result. They not only can afford to sell at high prices, and not to part with their grain below what they think a fair price, but some I find are actually hoarding up their grain as long as ten years. I imagined that grain would not keep for more than about two years, but I am now led to understand that it will keep an incredibly long time if protected against damp, insects and vermin. It is here considered a mark of wealth to be able to boast of having so many candies of grain in store. The influx of bullion, which must also effect prices, is very great judging only from the return furnished me by the Superintendent of Sea Customs, Narsapore. The imports are only 57,190 Rupees value against 1,26,319 Rupees value of exports, which makes a balance of 69,129 Rupees actual receipts of money. These are only the exports and imports by the sea, and of course are only of partial value in making a calculation of this kind, because we have nothing to tell us what is the traffic in land, and instead of receiving this large amount of money it may be that the imports are received from sea only to be transferred over the border into the Nizam's territories. One point however is very clear that is the immense amount of silver in the land. There is hardly a Ryot now without his silver waist belt, the value of which varies from 20 to 100 Rupees, and in many cases they have silver bracelets, and if the male population are so loaded with silver, how shall we calculate the value of that with which the female and infantile portion of the population delights to bedeck itself? Gold too abounds. I have myself seen children with necklaces on, from which are suspended at intervals of half an inch or less, sovereigns. And there can be no doubt but that ornaments are only purchased with the superabundance of money, the first requirement always being the necessary food. Now too almost the whole

population consume rice in place of the coarser and cheaper grain with which they used, I hear, formerly, to content themselves.

Names of grains.	Price for Madras garce.		Increase.	Decrease.
	Fusly 1272.	Fusly 1273.		
Paddy 1st sort	133	137	4	...
Do. 2nd sort	122	124	2	...
Choiz	160	168	8	...
Raggy	149	136	...	13
Horse gram	134	129	...	5
Gingelly seed	333	346	8	...
Salt	221	225	4	...

Ryots' holdings.

8. The following is a comparative Statement showing lands in the occupation of Ryots in the past and present Fuslies. The total holding of Fusly 1273 does not include the amount of water tax remitted at Jummahbundy. Of the extent of 32,423 acres entered, as given up for 1273, acres 12,399 only were really given up, and the remainder, namely, 20,024 acres were lands transferred from wet to dry, of the extent of 41,181 acres, entered as lands taken up in Fusly 1273, acres 21,157 were actually taken up, and the remainder transferred from dry to wet, &c.

DESCRIPTION.	Acres.	ASSESSMENT.		
		Shist.	Tirwajasti.	Total.
Ryots' holdings of Fusly 1272	1,76,715	4,88,035	2,84,943	7,67,978
Deduct land given up in 1273	32,423	82,155	...	...
Add lands taken up in 1273... ..	41,181	98,964	...	...
Total holdings of Fusly 1273... ..	1,85,473	4,99,844	3,07,790	8,07,634
<i>Particulars.</i>				
Ryotwar... ..	1,47,001	3,32,548	2,70,450	6,02,998
Joint rent	38,472	1,67,296	37,340	2,04,636
Total... ..	1,85,473	4,99,844	3,07,790	8,07,634

9. The following Statement shows the lands which the Ryots agreed to cultivate distinguished under wet and garden, and the source of irrigation for the Fusly under report:—

DESCRIPTION.		FUSLY 1272.		FUSLY 1273.		COMPARISON OF ASSESSMENT.	
		Acres.	Assessment.	Acres.	Assessment.	Increase.	Decrease.
1		2	3	4	5	6	7
Amarakan. Irrigation channels from the Godavery above the Antcut.	Dry land	50,301	1,21,584	65,414	1,63,471	41,887	...
	Lankas	4,110	38,832	4,147	37,856	...	976
	Total... ..	54,411	1,60,416	69,561	2,01,327	40,911	...
	Wet	1,10,150	5,22,991	1,00,887	5,02,260	...	21,731
	Dry into do.	9,042	61,492	12,230	81,265	19,773	...
	Gardens	1,512	5,119	785	4,202	...	1,517
	Dry into do.	820	10,684	1,636	16,071	5,387	...
	Wet into do.	780	5,676	280	2,509	...	3,167
	Total	1,22,304	6,07,562	1,15,912	6,06,307	...	1,255
	Grand Total ...	1,76,715	7,67,978	1,85,473	8,07,634	30,656	...

The increase in dry lands shown in column 7 is owing to decrease under the heads "wet," "garden," and "wet into garden" to lands newly taken up and to the increase of Chellanirnayam, or the proportional increase of assessment. The decrease in Lankas in the same column arises from the beriz of the Lanks of Siddhantam, Malleswaram, &c., having been reduced in consequence of a part of their soil having deteriorated in its productive powers.

The decrease under wet land and other items is caused by the increase under dry lands, and lands relinquished.

The net increase of Rupees 39,654 over the assessment of Fusly 1272 is chiefly due to the lands taken up exceeding those given up, and also to the increase of proportional assessment.

Actual cultivation.

10. The following Statement shows the actual cultivation of land for Fusly 1273. It calls for no particular remarks.

ITEMS.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Extent	1,38,797	1,46,380	7,583	...
Assessment	6,60,683	6,68,422	27,739	...

Waste remitted and charged to the Ryot.

11. The subjoined Statement shows the extent of waste charged to the Ryots in their holdings. The waste land in the Ryotwar villages represents the extent of assessed land retained by Ryots for pasturage and fallows, and not relinquished by the holders who prefer leaving them waste and paying the assessment, thereby retaining a lien on the land, to parting with them as they have free liberty to do on application prior to the 1st June.

ITEMS.	Acres.	Shist.	Tirwajasti.	Total.
		Rupees.	Rupees.	Rupees.
Ryotwar... ..	21,525	43,852	30,551	74,403
Joint-rent... ..	17,568	44,809	...	44,809
	39,093	88,661	30,551	1,19,212

In the joint rent villages the whole assessed land is apportioned among the Ryots, and, as (nominally) all are responsible for the revenue, it is incumbent that each Ryot with his cultivated holding should have a portion of the village waste. This is objectionable, but as the settlement will probably be introduced shortly in the joint rent villages, nothing is now called for to correct it, and the hardship is not one of any magnitude, for in many cases, the assessment proposed by the Settlement Department exceeds that paid by the villages which are now joint rented.

Remissions.

12. The following Statement shows the remissions allowed:—

DESCRIPTION.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Occasional... ..	728	596	...	132
Ordinary or general remissions	3,097	3,697	...	...

In this Statement, for the sake of comparison, I have altogether excluded the Tirwajasti remissions of this and the previous Fusly. The details of the Tirwa Jasfi remissions for this Fusly in Ryotwarri villages, I have given in paragraph 15.

Of the amount of Rupees 596 remitted under the head of "Occasional," Rupees 226 are on account of lands washed away by the river in the villages of Kottapalli lanka, Manipalli and Vadrevupalli, Rupees 17 on account of crops destroyed by the non-supply anicut water in Anlevedipalem, Rupees 294 on account of lands which suffered loss in Ranaaraju lanka by the Public Works Department having closed the sluices for some other emergencies, Rupees 16 on account of loss sustained from want of drainage at Pulapalli, and Rupees 43 on account of lands at Nadupudi rendered unfit for cultivation by the Public Works Department having dug away the earth to repair the Godavery embankments. The ordinary or general remissions are unchanged. This is because no variation has been sought for or made in the emoluments hitherto paid in joint rent village to the village establishments.

Cultivation of Sugar-cane, Cotton and Indigo.

13. The following Statement shows the cultivation of Sugar-cane, Cotton and Indigo :—

ITEMS	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Sugar-cane	6,727	5,764	...	963
Cotton	2,095	6,853	4,758	...
Indigo	48	2	...	46

An error till now unnoticed I have discovered in paragraph 14 of my last Settlement Report, where "Acres" are entered instead of "Rupees," the extent instead of the assessment. Here I have entered the correct denomination. All three of these crops are but slightly cultivated. The increase of the cultivation of Cotton is satisfactory as far as it goes, but I do not think that Cotton to any great extent will ever be cultivated in the Delta. Jaggery from Sugar-cane has a great rival in that produced from Palmyra trees, which is more cheaply produced, and is the means, I believe, of forming the best Sugar.

The Indigo cultivation is almost disappearing, and I find that the land, hitherto cultivated with it, is now set apart for Chayroot.

Entire demand of Sub-division.

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

DESCRIPTION.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
1. Ryotwar { Land Revenue... ..	6,03,986	6,47,367	43,381	...
Miscellaneous	2,28,032	2,02,098	...	25,934
Total...	8,32,018	8,49,465	17,447	...
2. Rent for { Land Revenue	2,12,152	2,15,782	3,630	...
one year. { Miscellaneous	29,319	32,108	2,789	...
Total...	2,41,471	2,47,890	6,419	...
3. Quit-rent and Shrotriem of Agraharums...	10,923	12,828	1,905	...
Grand Total...	10,84,412	11,10,183	25,771	...
<i>Particulars.</i>				
1. Nursapore	4,22,936	4,19,093	...	3,843
2. Undi	2,62,332	2,97,462	35,130	...
3. Tanuku	3,99,144	3,93,628	...	5,516

which is explained by the details in the subjoined Statement showing the causes of the fluctuations of the Land and Miscellaneous Revenue.

Of the increase in the assessment in Ryotwarri villages amounting to 43,381 Rupees, 19,812 Rupees was caused, by more lands having been brought under cultivation, and by the proportionate increase of the revenue, the sum of Rupees 20,155, by the increase of Tirwajasti on Jeroyti lands in those villages, and Rupees 3,414 by the amount of five years quit-rent demanded this year on Inams according to the supplemental Registers lately received from the Inam Commissioner.

In some villages held under Joint-rent tenure, I reduced the assessments which were very high, and pressing unduly on the poorer Ryots to the extent of Rupees 2,898. This decrease however has never in any instance reduced the assessment below the amount which has been recommended for the assessment in those villages by the Settlement Department, and more lands having been irrigated has produced an increase of 2,720 Rupees.

DESCRIPTION.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Ryotwar { Shist	3,12,677	3,32,489	19,812	...
Tirwajasti on Jerayati lands...	2,50,225	2,70,450	20,155	...
Sundry Items including Inam, Quit-rent, and Kattubadi...	41,014	44,428	3,414	...
Total...	6,03,980	6,47,367	43,381	...
Rent for one { Shist	1,66,561	1,63,663	...	2,898
year. { Tirwajasti on Jerayati lands...	34,620	37,340	2,720	...
Sundry Items... ..	10,971	14,779	3,808	...
Total...	2,12,152	2,15,782	3,630	...
Agraharums. Quit-rent and Kattubadi ...	10,923	12,828	1,905	...
Miscellaneous { Tirwajasti on Inams in Government Taluks, Zemindary and Proprietary Estates ...	2,26,278	1,89,238	...	37,040
Do. on Zemindary and Proprietary Estates...	31,073	37,771	6,698	...
Sundry Items	...	7,097	7,097	...
Total...	2,57,357	2,34,206	...	23,145
Grand Total...	10,84,412	11,10,183	25,771	...

The sum 3,808 Rupees, which is shown as the increase under "Sundry," is the amount of five years' quit-rent on Joint rent villages according to the information supplied by the Inam Commissioner. The large decrease of Rupees 37,040 in the amount of Tirwajasti on Inams is the result of correction in the matter of dry lands wrongly assessed by the Settlement Department as wet in accordance with the correspondence noted in the margin. The increase of Rupees 6,694 in the amount of water tax in Zemindary and Proprietary estates is owing to a greater extent of lands having been brought under irrigation. The amount of water tax, viz., 23,488

Board's Proceedings, 25th February 1864, No. 1,234.
Mr Newall's Memorandum 4th March 1864, No. 24.
Do. 13th March 1864, No. 30.

Rupees agreed to be paid by the Zemindar of the Nedadavole and Baharzali estates is included in the sum of Rupees 37,771. The accounts for enabling me to propose the amount of Peshcush to be fixed in these Zemindries in consideration of the improvements effected by the irrigation works, and with reference to Mamul wet lands, are under preparation, and will be completed as soon as the inquiry in the subject will admit of. The increase of Rupees 7,097 in the amount of sundry items under Miscellaneous is owing to the transfer of the grazing tax, and other items from Land Revenue to Miscellaneous.

Board's Proceedings 7th March 1861, No. 1,412.
Collector's letter 17th March 1861, No. 39.

Miscellaneous Circular, Board of Revenue, 30th June 1861, No. LXIX.

15. The whole water assessment on Jeroyati land in the Ryotwary villages amounts to Rupees 2,70,450 against 2,50,295 in the preceding Fusly, which makes a difference in favor of Government of 20,255 Rupees. Several changes have been made during the Jummahbundy in compliance with the Board's orders to correct where the settlement had manifestly charged for water on lands which should have been exempt. The difference comes to 38,262 Rupees only, and is consequently far below the rough estimate I made when I first began the settlement. To that sum must be added 11,944 on account of lands which suffered severely from inundation caused generally by the defective drainage, and 2,444 Rupees, the reduction at the rate of 12 Annas or a fourth of 3 Rupees on account of lands to which water has to be raised by Picotias and other artificial means. The total reductions therefore amount to Rupees 52,650.

On the other hand an increase has been caused by the proportionately progressive rates of Tirwajasti to the sum of 43,694, and by the increase in the extent of lands newly irrigated amounting to Rupees 29,111, which makes a total increase of 72,805 Rupees, from which if the decrease 52,650 be deducted, there is shown a clear increase of 20,255 above that of Fusly 1272.

I have endeavoured to proceed in this subject exactly as directed by the Board, and have given my best attention to it. I have carefully visited a great number of villages, particularly in the Tanuku Taluk, where the lands are generally very high, and consequently less capable of receiving water, and trust that what I have done will meet with the Board's approval. The local Revenue authorities have incurred much blame for merely a misconception of the word "Settlement," which they conceived, could mean nothing else than that the revenue was so "settled" that until authoritatively altered no change in it could be admitted. I cannot refrain from remarking that the settlement appears to have been carried out without sufficient data on the subject of Tirwajasti as is shown from the fact of the late Director of Revenue Settlement in the capacity of Collector, two years after the introduction of the settlement, asking the Board for a definition of the meaning of "wet lands." To enable the Taluk Gumastahs to assist me to afford the Settlement Department information for correcting Settlement Registers.

Twelve Gumastahs have temporarily been employed. Nearly all the accounts of the Undi Taluk are completed with those of a few villages in Tanuku and Narsapur. I fear however that the four months for which I applied as the time for their employment, will not suffice to finish the whole, for the entry of each man's wet holding in each village has to be carefully examined from the time of the first introduction of the Godavery water in the villages, which is a tedious operation. I shall however urge on the work to the utmost of the power of Gumastahs and Curnums, and if it is settled before the commencement of this Fusly's (1274) Jummahbundy, I shall feel that all that can be done has been done. I feel sure that the work of the Jummahbundy for 1274 will then be a far easier performance than that of 1273.

16. The following Statement shows the Demand, Collection and Balance of Fusly 1273:—

Taluks.	Demand.	COLLECTION.			BALANCE.			Per centage of balance.
		Within the Fusly.	Subsequent collection.	Total.	Shist.	Tirwajasti.	Total.	
1	2	3	4	5	6	7	8	9
Narsapore ...	4,10,093	3,75,130	22,898	3,98,028	7,788	14,277	22,065	5 4 3
Undi ...	2,97,462	2,57,944	16,206	2,74,150	4,035	19,277	23,312	7 13 6
Tanuku ...	3,93,628	3,48,225	25,628	3,73,853	5,472	14,303	19,775	5 0 5
Total...	11,10,183	9,81,299	64,732	10,46,031	17,295	47,847	65,152	5 13 11

The balance outstanding on the 10th August amounts to Rupees 65,152,* or 5-13-11 per cent.

* Of this about 15,000 is held in abeyance, pending the inquiry into the subject of Mamul wet Inam lands, according to the order of the Board of Revenue, No. 4,174, dated 5th July 1861.

There are many causes which have tended to retard the collections particularly in this Fusly, but the chief was the settlement of the water assessment, which has been the subject of discussion

with the Board till as late as May. Another cause was the second crop which cannot be assessed till late in the season, for its produce is only reaped in the hot months; and a third cause was that this year the Jummahbundy was not commenced till the 3rd February or completed till the 23rd June. I trust however that the orders I have issued to the Tahsildars on the subject will expedite as much as possible the realization of all these arrears:—

Items and Fuslies.	Balance up to end of July.	Recoverable.	IRRECOVERABLE.					Doubtful.
			By death.	By desertion.	By poverty.	By other causes.	Total.	
1	2	3	4	5	6	7	8	9
Land Revenue { 1272	19,808	3,448	45	120	2,617	2,953	12,740	3,620
Revenue and { 1271	11,612	255	13	1	628	12	654	10,699
Miscellaneous { 1270	4,780	721	64	3	585	47	699	2,360
ous. { 1269	403	12	13	11	41	10	75	316
{ 1268	15	...	...	...	15	...	15	...
Total...	36,618	4,440	135	135	10,886	3,027	14,183	17,995

Demand Collection and Balance of arrears.

17. The arrears outstanding at the end of Fusly 1272 amounted to Rupees 1,34,777, of which 91,171 have been subsequently collected, and Rupees 6,088 remitted in the accounts in accordance with the sanction of Government, leaving a balance of Rupees 36,618. Rupees 4,440 classed as recoverable will soon be realized, Rupees 17,995 classed as doubtful will be minutely inquired into during my next Jummahbundy and the results reported, and Rupees 14,183 classed as irrecoverable are hopeless, and I therefore beg that the sanction of Government may be obtained for writing off the balance in the accounts.

It may be well to remark that during the Fuslies 1272 and 1271 much land which according to the Board's present rulings on the subject of water assessment, should now be exempt was charged with that tax, and that consequently old balances should be treated with great leniency. The same remarks apply to Mamul wet Inams charged hitherto, but now declared entitled to exemption.

Resort to coercive process.

by coercive means was Rupees 2,183.

Examination of Accounts.

I personally examined the Taluk accounts according to Standing Circular Order No. 1864 and have found them correct in form.

20. I resided within the limits of the Sub-division 6½ months of Fusly 1273.

Conduct of Subordinate Officers.

21. I have every reason to be satisfied with the officials subordinate to me. The loss by death of Ramachendraya, the Tahsildar of Tanuku, was a serious one. He was a man of very active habits, and travelled a great deal about his Taluk, and I found that wherever there was a dispute between any Ryots during the Jumabundy, he was always thoroughly acquainted with the subject. His appointment is now filled by Koka Eturazulu, formerly Tahsildar of Undi, who has himself been succeeded by the Tahsildar of Ellore. My Serishtadar, Koti Subba Row, has given me great satisfaction, and has quite fulfilled the expectations I had formed of his abilities as a good hardworking, clean sighted man, previous to my appointing him to his present post.

NURSAPUR,

31st August 1864.

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

(True Copy.)

(Signed) J. FRASER,
Officiating Collector.

18. Out of an aggregate arrear of Rupees 6,948 due, the amount of revenue collected

19. The accounts that have been examined were found generally correct.

SETTLEMENT REPORT

OF

KISTNA.

Miscellaneous Circular, No. LXXXVIII, Board No. 5,207, dated 13th August 1864.
Do. do. No. LXIX, Board's No. 4,031, dated 30th June 1864, paragraph 17.

1. I have the honor to submit the Settlement Report of the Kistna District for Fusly 1273, together with the usual Statements, as well as those called for in the Board's Proceedings noted in the margin.

2. I joined the District early in January last. My predecessor, Mr. Foord, had settled before that time, some of the villages in the Bander Taluk. The remaining villages were settled by myself. The following Statement will show the Taluks which were settled by myself and by my subordinates, the stations at which the settlement was made, and the number of days occupied thereon:—

Officers.	Names of Taluks.	Stations at which settlement was made.	Number of days occupied in the settlement.	Total period.	
				M.	D.
Acting Collector...	Portion of Bander Taluk...	Masulipatam...	10	1	5
Collector ...	Do. do. ...	Do. ...	9		
Do. ...	Gudiyadah do. ...	Gudiyada ...	4		
	Bapatla do. ...	Bapatla... ..	12		
Acting Sub-Collector {	Guntoor do. ...	Guntoor	12	1	21
	Rajahpett do. ...	Narsarowpett ...	16		
	Krosur do. ...	Amaravatty	12		
Acting Head Assistant Collector in charge Sub-division ...	Repalli do. ...	Repalli	4		
		Kolipara	7		
Acting Head Assistant Collector ...	Nandigama do. ...	Joodjoor	3	0	26
		Nandigama	4		
	Bezoarah do. ...	Jaggiapett	7		
		Bezoarah	8		
	Vissannapett division ...	Mailavaram	3		
Deputy Collector ...	Palnad Taluk	Chanubanda... ..	1		
		Pondugala and Dache-	29	1	19
	Vinukonda do.	palli	20		
Total... ..				5	11

Puttahs.

3. New Puttahs were given only to those Ryots who took up lands newly in the year under report, as well as to those Ryots in whose Puttahs (of the old form) alterations had to be made. The number of Puttahs distributed is given in Statement No. 1.

Variations in the number and tenure of Villages.

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

Description.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Joint rent villages...	406	381	...	25
Whole „ „ „ „ „ „	24	22	...	2

The decrease in the joint rent villages is attributable to the Gudur estate having been transferred to the Zemindar. The two whole rent villages were brought under joint rents during the current year. Ryotwary villages and Agharhums remained as in the preceding Fusly 1272.

Season.

5. The season was on the whole favorable for dry crops, and the reverse for the wet. The

quantity of rain which fell is given below:—

Months.	Fusly 1272.		Fusly 1273.	
	I.	C.	I.	C.
April...	...	...	2	5
May...	1	45	...	7
June...	3	40	1	93
July...	3	12	4	10
August...	4	70	1	85
September...	11	2	4	80
Total...	23	69	14	80
October...	4	...	4	55
November...	1	45	...	40
December...	...	...	...	...
January...	...	...	...	...
February...	...	...	...	...
March...	...	55	...	...
Total...	6	...	4	95
Grand Total...	29	69	19	75

6. From the above Statement, it will be observed that the rain-fall of the whole year was very small being only 19 inches against 29 inches which fell in the preceding year. This deficiency was very injurious to the wet crops, and had it not been for the anicut channels, scarcely any rice would have been grown in the District. The early crops, viz., Sujja, Corra, Gidda Jonna, and Mokka Jonna, yielded but half of the full crop. The seeds did not spring up in some places, and in others the young plants died from want of rain in May and June. The staple Jonna and black paddy also suffered from the scarcity of rain in some places, but on the whole, the Jonna crop was good in the District. The wet crops of course suffered the most from the insufficiency of rain. In the Divy Perganah of the Bander Taluk, high floods filled the tanks in the commencement of the season, and the Ryots were encouraged to cultivate all the available land in the villages in the hope that rains would nourish the crop afterwards; but as they failed, and as the tanks did not receive a second supply, the crops were almost entirely destroyed. In the upland Taluks, some tanks did not get any supply at all, and others very little. Hence there was but little land cultivated, and the produce of that little was very small. The anicut, however, maintained a good supply of water through the delta, and the benefits derived from it were never more clearly shown than in the year under report.

7. With regard to the late or the Paira crops, the season was extremely favorable, and the out-turn therefrom was enormous owing to the high prices of all kinds of pulses. With the exception of the Castor-oil plant, these crops were free from the blight which so frequently attacks them. The garden crops also were good on the whole.

Wages.

8. The demand for labor during the cultivating season was very great, and the rate of wages of course under those circumstances must advance with the general advance in the price of food and other necessities of life. Wages are still paid in kind by many Ryots.

Sanitary condition.

9. Cholera was very virulent in the beginning of the year under report in the Town of Masulipatam, and in many other places; but for the last ten months, it has scarcely been heard of. Small-pox was no where so deadly in its effects as in some previous years. The results of vaccination compared with the preceding year are given below:—

Fuslies.	Number vaccinated.	Successful.	Unsuccessful.
1272	11,273	9,428	1,845
1273	9,581	7,962	1,619

The decrease is said to be owing to many children having been already vaccinated in former years. Jungle fever was prevalent in the hilly Taluks, but deaths from it were not very numerous. Guinea worm has for the first time been reported as prevalent in Vissannapett Division. Hitherto it has been confined to the Palnad Taluk, and its spreading is much to be regretted. Cattle suffered very much from murrain, mange, sore foot, &c., but more from want of fodder and water, owing to scarcity of rain, the effects of which were very severely felt in parts of the District. In the Town of Guntoor, in Vinukonda, and in many parts of the late Guntoor District, the greatest distress was experienced, and it was with very great difficulty that the inhabitants supplied themselves with a sufficiency for drinking purposes.

Prices of Grains.

10. The following Statement shows the prices of some of the most important grains compared with the preceding year, and Fusly 1262.

Names of grains.	Fusly 1262.	Fusly 1272.	Fusly 1273.
Paddy... { 1st sort per Garce. ...	73	166	193
... { 2nd do. do. ...	55	153	132
Jonnalu, per Garce. ...	105	219	251
Sujjalu do. ...	85	171	234
Horse Gram do. ...	84	150	205
Varagu do. ...	73	153	212
Lamp-oil Seeds do. ...	132	254	223
Gingely-oil Seeds do. ...	184	331	307

11. From the above Statement, it will be observed that the prices of all the grains rose to an enormous height. The fall in the price of gingely and lamp-oil seed was owing to a falling off in the demand for export. A quantity of rice was imported from Arracan, and this prevented a still further rise in prices, which would otherwise have resulted from the export by land of quantities of grain to Hyderabad, Kurnool, and Bellary. These high prices pressed heavily upon all but the agricultural classes. Public servants, both Civil and Military, and all others receiving fixed salaries suffered much. The weavers, as a class, have been in great distress, but many of them have taken to agriculture. As regards public servants, I have already brought to the notice

From Collector to Board, dated 25th May 1864, No. 87.

of the Board the desirability of making a temporary increase to their salaries.

SETTLEMENT REPORT OF

Ryots' Holdings.

12. The following Statement will show the extent of land under occupation and cultivation, as well as the assessment thereon compared with Fusly 1272 :—

ITEMS.	Particulars.	FUSLY 1272.		FUSLY 1273.		INCREASE.		DECREASE.	
		Land.	Assess-ment.	Land.	Assess-ment.	Land.	Assess-ment.	Land.	Assess-ment.
Land under occupation.	Punjab ...	Acres. 13,17,000	Rupees. 19,53,109	Acres. 13,52,986	Rupees. 20,01,682	Acres. 35,986	Rupees. 48,573	...	...
	Nunjah ...	1,67,522	6,85,394	1,73,823	7,28,090	6,301	42,696	...	...
	Totakal ...	10,424	47,570	10,433	47,610	9	70	...	...
	Total...	14,94,946	26,86,073	15,37,242	27,77,412	42,296	91,339	...	...
Land under cultivation.	Punjab ...	10,77,332	17,03,513	11,32,879	17,73,589	55,547	70,076	...	...
	Nunjah ...	1,41,241	6,21,280	1,53,935	6,77,472	12,694	56,192	...	...
	Totakal ...	9,527	44,377	9,385	44,227	...	...	142	150
	Total...	12,28,100	23,69,170	12,96,199	24,95,288	68,241	1,26,268	142	150
Deduct Decrease...						142	150		
Net Increase...						68,099	1,26,118		

The increase both in the occupation and cultivation is principally due to high prices, and to the extension of irrigation channels in the delta. It will be observed that the increase in cultivation of both dry and wet lands, is a great deal larger than the increase in occupation. This is owing to a large extent of land under occupation, which was waste in last year having been brought under cultivation during the year under report.

13. There is a trifling decrease of 142 Acres in the garden lands under cultivation. These lands are situated in the Western Taluks, and bear very light assessment. They were not cultivated this year.

Water rate.

Fuslies.	Rupees.
1272 ...	5,17,996
1273 ...	6,07,900

Government Order dated 16th January 1864, No. 101, and 3rd February 1864, No. 158A.

of the Inamdars having paid water cess on their wet Inams as usual prior to the receipt of the Government Order, the same was ordered to be kept under deposit until further orders; further collection of the tax on the usual wet Inams and Zemindary lands has been suspended. The Inamdars and Zemindars have been called upon to produce their Sunnuds, and to prove their title to free irrigation.

15. A separate Statement of Tirwajasti is herewith submitted. The Tirwajasti of the Gudur estate, which has been made over to the Zemindar, is included in the Peshkush, and it does not therefore appear in the Tirwajasti accounts.

Waste charged and remitted.

16. The remissions given to entire fields compared with the preceding year, are entered in the subjoined Statement :—

Items.	FUSLIES.		Increase.
	1272.	1273.	
Punjab.....	Rupees. 1,322	Rupees. 2,358	Rupees. 1,036
Nunjah.....	10,659	23,071	12,412

KISTNA.

Though on the whole, the cultivation was larger than in the preceding year, yet owing to want of rains in the commencement of the season, many wet lands were left waste, and a great extent of dry land also in the sandy tracts near the sea, especially in Bander Taluk, was left untilled. Hence the increase under this head.

17. The subjoined Statement will show the particulars of the remissions granted in the year under report, as compared with the preceding year :—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
<i>Hangama Remissions.</i>				
Partial waste fields... { Nunjah ...	Rupees. 10,758	Rupees. 27,789	Rupees. 17,031	.....
{ Punjab ...	496	681	185	.....
Loss of produce, Nunjah...	873	17,280	16,407	.....
Shavy or dried crops ...	1,462	13,625	12,164	.....
Repairs of garden wells ...	9	.....	.....	9
Total...	13,598	59,376	45,787	9
Kowle Remissions ...	3,196	.....	.....	3,196
Salary of Village Officers ...	19,711	20,125	414	.....
Tejgry or remissions on account of Vandra and } Mokhassa Agraharums ...	8,539	8,102	.....	437
Usual Remissions ...	18,843	.....	.....	18,843
Grand Total...	63,887	87,603	46,201	22,485
Deduct Decrease...			22,485	
Net Increase...			23,716	

18. Under the Hangama or temporary remissions, the increase in the dry being very small (Rupees 185), calls for no special remark. The increase in the wet remissions is due to the want of rain. In the Divy Perganah of the Bander Taluk, the floods having filled the tanks at the beginning of the season, the Ryots cultivated as much land as they could, they calculated on rain or on a second rise in the river to bring their crops to maturity, but were disappointed in both expectations, and had to get large remissions. So also in the Repalli, and other Delta Taluks, a great deal of wet land was newly cultivated under the influence of the anicut water. Owing to the failure of the rain, the supply from the anicut was not sufficient to bring all the crops to perfection, hence some had to be abandoned, and it became necessary to grant remissions, and to these causes is due the increase in the Hangama remissions for the wet.

Cowle remissions.

19. The decrease under this head is owing to the lands on progressive Cowle having paid their full assessment in the year under report.

Wages to Munsiffs and Kurnams.

20. The increase in the salaries of village officers is due to some of the Munsiffs having been allowed higher rates of pay with reference to their qualifications, and the work performed by them.

21. The decrease in the Vandra remission is due to its having been discontinued on the death of some who enjoyed the privilege, and on the abandonment by others of the lands which were entitled to the remissions due on account of it.

Government Order, No. 735, dated 6th May 1864, paragraph 14, on the Board's General Report for Fusly 1273. Board's Proceedings, dated 30th June 1864, No. LXIX, Board No. 4,031, paragraph 14.

22. Agreeably to the correspondence noted in the margin, the permanent reductions on account of "Rayet" have been made once for all from the rates of the lands. Hence the decrease under the usual remissions.

SETTLEMENT REPORT OF

Sundry Items.

23. The total demand on account of Sundry items is entered below :—

	Rupees.
Fusly 1272	1,14,424
„ 1273	1,13,514
Increase...	2,090

The particulars as regards these items are given in Statement No. 4.

Special Products.

24. There is no Sugar-cane cultivation in this District.

Cotton.

25. The cultivation of Cotton was far greater in the year under review than in the preceding year as shown below :—

	Acres.
Fusly 1272	1,25,235
„ 1273	1,85,559
Increase...	63,324

The cause for this increase is well known. The yield too was on the whole pretty good. The pecuniary returns from indigenous Cotton are so good that the Ryots do not care to introduce foreign seed, the produce from which has not generally been good. The Peruvian Cotton however, with which experiments have been tried on a small scale, appears likely to suit the soil and climate very well. Detailed reports have already been submitted on this point, and I will not here recapitulate.

Indigo.

26. The decrease in the cultivation of Indigo is attributable to want of demand for

this article. The consumption was chiefly local; it was used for dyeing country-made cloth, and with the decline of the cloth trade, the demand for Indigo has of course decreased.

Fuslies.

Acres.

1272... ..	17,555
1273... ..	16,490

Decrease... 1,065

Land Revenue Demand.

27. The following Statement will show the demand on account of the several items

of Land Revenue in comparison with Fusly 1272 :—

ITEMS.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Zemindary... ..	2,59,576 14 4	2,91,593 14 4	32,022 0 0	...
<i>Government.</i>				
Shrotriern villages ...	43,210 13 0	47,092 11 3	3,882 0 0	...
Ryotwary do.....	27,40,818 3 1	28,36,816 4 11	95,998 0 0	...
Rented do.....	11,012 15 1	8,101 10 11	...	2,911 0 0
Miscellaneous... ..	1,09,422 6 8	1,18,466 11 9	9,044 0 0	...
Total...	31,64,041 4 2	33,02,076 5 2	1,40,946 0 0	2,911 0 0
Deduct Decrease...			2,911 0 0	
Net Increase...			1,38,035 0 0	

KISTNA.

The increase of Rupees 32,022 in the Zemindary is due to the Peshkush on the Gudur estate made over to the Zemindar during the year under review. The increase in the Shrotriern villages is due chiefly to the increase in the Tirwajasti of those villages. The increase in the Ryotwary villages, notwithstanding the transfer of the Gudur Perganah to the Zemindar, is attributable to the increase of cultivation, to certain whole rent villages having been brought under joint rents, and to a large extent of dry land having received temporary irrigation from ancient channels on account of drought. The decrease in the rented villages is due to the villages having reverted to joint rents on the termination of their leases. The details under the head miscellaneous are explained in the Statement No. 9.

Sundry Sources of Revenue.

28. The subjoined Statement will show the Sundry Sources of Revenue in comparison with the preceding Fusly 1272 :—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Forest Revenue ...	6,562 11 11	10,553 5 3	3,990 0 0	...
Abkary... ..	1,02,927 11 8	95,637 13 4	...	7,270 0 0
Income tax	45,221 2 4	45,968 3 9	747 0 0	...
Moturpha and License tax... ..	59 6 0	114 0 9	55 0 0	...
Sea Customs	7,383 5 10	11,866 14 0	4,484 0 0	...
Salt... ..	7,95,070 4 1	8,03,643 7 10	8,573 0 0	...
Stamps	56,544 0 5	68,730 6 0	12,186 0 0	...
Total...	10,13,763 10 3	10,36,534 2 11	30,035 0 0	7,270 0 0
Deduct Decrease...			7,270 0 0	
Net Increase...			22,765 0 0	

Forest Revenue.

29. The increase in the Forest Revenue is ascribable to the larger sum realized by the sale of Soap-nuts in the Korukollu jungle, and to larger receipts from the sale of timber and bamboos in the Government jungles.

Abkary.

30. The decrease in the Abkary is attributable to the rents of certain Taluks of the late Masulipatam District having been transferred to the Godavery District at the termination of the former lease. Up to the end of Fusly 1272, the rents of those Taluks were paid into the Kistna Treasury.

Income Tax.

31. Income tax calls for no special remark.

Moturpha and License tax.

32. The increase in Moturpha is due to the Curnums' fees held in deposit having been credited to Government.

Sen. Customs.

33. The subjoined Statement will show the trade of the District in comparison with the preceding Fusly:—

Description of grains, &c.	FUSLY 1272.		FUSLY 1273.		REMARKS.
	Export.	Import.	Export.	Import.	
Paddy, Jonnaloo, &c ...	1,81,641	4,61,072	59,920	5,94,718	{ Several ships brought rice from Arracan this year owing to high prices ruling here. Due to the failure of foreign demand.
Lamp-oil seed, Gin- } gelly-oil seed, &c... }	9,09,769	141	6,32,517	902	
Pulse, grain, &c... ..	1,90,798	2,170	1,69,527	6,442	No Cotton imported; the exportation is more than five times greater than in Fusly 1272.
Cotton... ..	1,82,212	44,745	10,09,109	...	
Gruff goods... ..	8,20,216	8,58,189	8,32,110	10,69,727	
Sugar	8	10,311	342	13,289	
Total..	22,84,644	13,76,628	27,03,525	16,85,078	
Increase...			4,18,891	3,08,450	

34. The subjoined Statement will show a net increase of Rupees 4,515 in the Sea Customs, which is owing to the increased trade with foreign ports :—

Fuels.							Exports.	Imports.	Total.
							Rupces.	Rupces.	Rupces.
1272	...	...	...	...	...	...	6,323	1,013	7,336
1273	...	...	...	...	...	...	10,486	1,365	11,851
Net Increase...							4,163	352	4,515

The sum of Rupees 4,484 entered in the General Statement of Sundry Sources includes the Miscellaneous items also in the Sea Customs Department.

salt.

35. The subjoined Statement will show the
Dittum produce and sales of salt in each of

the four Kotars in the District compared with the preceding Fusly :—

NAMES OF COTAURS.	DITTUM.		PRODUCE.		SALES.	
	Fusly 1272.	Fusly 1273.	Fusly 1272.	Fusly 1273.	Fusly 1272.	Fusly 1273.
1. Bantoomilli swamp salt.	} 7,50,000	} 4,00,000	} 3,74,546	2,88,447	} 3,55,644	4,03,915
2. Manganapudi manufac- tured do.				2,00,000			2,45,718	1,50,751
3. Nizampatam do. ...	1,20,000	75,000	1,13,816	78,355	1,24,106	75,082
4. Chinna Ganjam... ..	.....	2,00,000	51	2,01,397	3,15,056	2,03,724
Total...	87,00,000	8,75,000	4,88,413	8,13,917	7,94,803	8,03,472
Miscellaneous...	.....	.....	.....	.....	264	171
Total...	.....	.....	.....	.....	7,95,070	8,03,643
Increase...	.....	.....	.....	3,25,504	.....	8,573
Decrease...	.....	20,000	.....	.....	.....	.....

KISTNA.

The collection of swamp salt at Bantumilly fell short of the dittum, as the swamps did not receive a sufficient supply of sea water, but this deficiency was nearly made up by the collection of swamp salt, and increase in the manufacture at Manganapudy, as shown in the margin. In Fusly 1272, there was no salt for sale at Bantumilly, and many of the traders resorted to the Nizampatam Cotaur. This caused an unusual increase during that Fusly (1272), which accounts for the decrease in the Fusly under report. Brinjaries purchased more salt at Bantoomilly than at Chinna Ganjam during the year under review. Hence the difference in the sales of those Cotaur. There is however a net increase of Rupees 8,573, in the whole District.

		In. Mds.	In. Mds.
The quantity of salt in store at the commencement of Fusly 1273 ...		11,26,029	
Wastage of Fusly 1272 not sanctioned at the commencement of the Fusly		11,030	
Salt stored in this year including excess found in the measurement ...		...	11,37,059
			8,13,917
<i>Deduct.</i>			
Home sales	2,06,262		19,50,976
Exported to other Districts	37,305		
" to the Nizam's country	3,07,352		
" by sea	...		
Total...	5,50,919		
Wastage of previous years sanctioned	11,030		5,61,949
Viz.,			13,89,027
In store	13,78,026	Remainder...	
Wastage of Fusly 1273 not sanctioned	11,001		
	13,89,027		

Stamps.

Stamps. 36. The large increase of Rupees 12,186 in the sales of Stamps is partly owing to the establishment of the Small Cause Court at Masulipatam, to which litigants flock on account of the speedy disposal of the cases. The increase of trade also has a share in it.

Demand Collection and Balance of Land Revenue and Sundry Sources.

37. The subjoined Statement will show the Demand Collection and Balance of all Sources of Revenue :—

ITEMS.	FUSLY 1272.			FUSLY 1273.			COMPARISON BETWEEN COLS 2 & 5.		Per cent age		
	Demand.	Collec- tion.	Ba- lance.	Demand.	Collec- tion.	Balance.	Subse- quent collection up to 31st July 1864	Ba- lance.		Increase.	De- crease.
1	2	3	4	5	6	7	8	9	10	11	12
	Rupees.	Rupees.	Rupees	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Land Revenue.											
Permanently settled	2,53,577	2,34,406	25,171	2,91,599	2,11,083	74,516	58,305	16,211	32,022	...	15
Not permanently settled	29,04,464	28,71,121	33,343	30,10,478	29,62,415	48,063	21,177	26,896	1,06,014	...	5
Total ...	31,04,041	31,05,527	58,514	33,02,077	31,73,498	1,22,579	79,482	43,097	1,38,036	...	6
Forest Revenue	6,563	6,381	182	10,535	10,057	496	496	...	3,990	...	6
Alkory	1,62,028	98,830	4,118	93,658	85,821	9,837	6,968	3,769	...	7,270	...
Income tax	45,221	41,069	4,152	45,908	38,132	7,836	3,659	4,147	747	...	...
Motapha and Li- cense tax	60	60	...	114	114	...	...	...	54	...	9
Sea Customs	7,383	7,383	...	11,867	11,867	...	...	...	4,484	...	6
Salt	7,95,070	7,95,070	...	8,03,443	8,03,643	...	...	...	8,573	...	...
Stamps	56,544	56,544	...	68,730	68,730	...	...	...	12,186	...	2
Total ...	41,77,810	41,10,844	66,966	43,38,610	41,97,862	1,40,748	89,735	51,013	1,68,070	7,270	...
Net increase...					87,918	Deduct decrease...			7,270		
						Net increase...			1,60,800		

SETTLEMENT REPORT OF

KISTNA.

11

From the above Statement, it will be observed that the Demand and Collection of all items show a net increase of Rupees 1,60,800, and Rupees 87,018 respectively in the year under review. The total demand of the District, for Fusly 1273, was Rupees 43,38,610; of which Rupees 41,97,862 were collected before the end of the Fusly, the balance being Rupees 1,40,748. More than half of this, viz., Rupees 89,735, was collected subsequently up to the end of July. The remaining Rupees 51,013 will be collected as early as practicable.

38. The following Statement will show the arrears outstanding at the commencement of the Fusly 1273, subsequent collections, and other particulars regarding the remaining balance:—

ITEMS.	Arrears out- standing at the com- mencement of Fusly 1273.	DEDUCT.			Remaining balance at the close of the Fusly.	Subsequent collections up to 31st July 1864.	Collec- table arrears.	REMAINING BALANCE.		
		Collections within the Fusly.	Remis- sion.	Total.				Doubt- ful.	Irrec- overable.	Total.
1	2	3	4	5	6	7	8	9	10	11
Zemindary Estates ...	Rupees. 25,179	Rupees. 25,179	Rupees ...	Rupees 25,179	Rupees. ...	Rupees. ...	Rupees ...	Rupees ...	Rupees ...	Rupees ...
Ryotwary, &c. ...	70,093	20,980	7,913	28,893	41,104	887	18,392	8,974	12,851	40,217
Total Land Revenue ...	95,192	46,165	7,913	54,078	41,104	887	18,392	8,974	12,851	40,217
Forest Revenue ...	181	181	...	181	...	...	...	...	...	...
Abkary ...	4,118	4,118	...	4,118	...	...	...	...	...	...
Income tax ...	4,697	4,008	320	4,328	279	5	...	274	...	274
Moturpha ...	323	2	321	323	...	...	...	...	...	...
Grand Total...	1,04,411	54,474	8,554	63,028	41,383	892	18,392	9,248	12,851	40,491

Particulars.

RS. A. P.

* As per Government Proceedings dated 10th December 1863, No. 2,250	...	237	0	0
As per Board's Proceedings, dated 16th January 1864, No. 306	...	320	0	0
As per Government Proceedings, dated 6th May 1864, No. 785	...	8,075		
Deduct subsequent collections	...	78		
		7,997	0	0
Total...		8,554	0	0

The Board will observe that of the balance of Rupees 1,04,411 outstanding at the commencement of the Fusly, a sum of Rupees 54,474 was collected during the year under review, and

† Vide the particulars under the Statement.

Ryotwary ...	Rs. 41,104
Income tax ...	279
Total ...	41,383

remaining balance is Rupees 40,491, of which it is now proposed that a sum of Rupees 12,851

Ryotwary ...	Rs. 10,876
Shrotriam Bedagalu ...	1,975
Total ...	12,851

made into the Ryotwary balances, and only such as are past hope of recovery are recommended for remission.

Rupees 8,554 were written† off, leaving a balance of Rupees 41,383 only in the two items noted in the margin. Of this amount, Rupees 892 were collected before the end of July 1864. The should be written off in the accounts as irrecoverable. This sum is composed of the items noted in the margin. Careful inquiries have been

39. The Shrotriam Bedagalu up to Fusly 1269 were all remitted by the order of Government, dated 30th April 1863, No. 744. The amount, Rupees 1,975, now recommended, belongs to the same item for Fuslies 1270, 1271, and 1272. In Fusly 1273, title deeds were granted by the Inam Commissioner, and the actual demand only was entered in the accounts, and in future this item will not appear at all.

Coercive measures employed in collecting revenue.

40. Most part of the revenue was collected easily on account of the high prices. In sixteen villages only personal property to the value of Rupees 798, belonging to thirty-six individuals, was attached for arrears amounting to Rupees 4,478. Of this, property amounting to Rupees 217 only was sold before the end of the Fusly 1273. With regard to the remainder of the Rupees 4,478, as much as possible will be realized by the sale of the lands, and the rest recommended to be written off next year.

Charges.

41. The subjoined Statement will show the amount of Collection and Charges compared with Fusly 1272:—

ITEMS. *	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Collection...	41,75,851	42,52,337	76,486	.....
Charges ...	2,54,967	2,33,184	.....	21,783

The different items of the charges are entered in the accompanying Statement No. 14. The increase and decrease in each item with the causes thereof are fully explained in that Statement. The net decrease is owing principally to the salaries of the Taluk establishments having been paid according to the old scale for a portion of the year (in Fusly 1272), and to the sum of Rupees 17,121 having been paid to the Zemindar of Chintalapati Vantu in the same Fusly 1272.

Village Accounts.

42. The village accounts prepared according to the Manual were examined during the time of the settlement of each Taluk by the Settlement Officer. On the whole they appeared to have been pretty well kept. Agreeably to the order of the Board, dated 18th January 1864, a Huzur Gumastah was appointed to examine these accounts during the settlement. The omissions were pointed out to the Taluk and village servants, and they were strictly enjoined to conform to the rules.

Standing Circular, No. V, Board No. 323.

Lands acquired by public servants.

43. None of the Huzur or the Taluk servants acquired new lands during the year under review.

Sub-division Report.

44. The Settlement Report of the Sub-division is herewith submitted.

Subordinate Officers.

45. With the exception of the Deputy Collector in charge of the Treasury, all the superior officers in the District, both European and Native, hold the same posts as in last year. I have pleasure in stating that all have fulfilled their duties satisfactorily.

MASULIPATAM,
26th September 1861.

(Signed) G. THORNHILL,
Collector.

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SUB-COLLECTORATE.

1. I have the honor to submit my Report on the Settlement of the Land and other Sources of Revenue in the Sub-division for Fusly 1273, accompanied with the usual Statements.

Stations at which the Settlement was made.

2. The following Statement shows the places at which the settlement of the Taluks was made :—

Name of the Officer.	Names of the Taluks.	Stations at which settlement was made.	Number of days occupied in the settlement.	Total period in each Taluk.
G. Thornhill, Esq., Collector.	1. Bapetla	Bapetla	12	12
W. D. Hersley, Esq., Sub-Collector.	2. Guntoor	Guntoor	12	12
	3. Rajapet	Narsarowpett	16	16
	4. Krosur	Amaravati	12	12
			52	52

Variations in the number and tenure of villages, with remarks on the number of Puttahs.

3. No change has taken place in the number and tenure of villages during the year under report.

4. The following Statement shows the number of Puttahs issued to the Ryots during Fuslies 1272 and 1273 :—

Fuslies.	Number of Puttahs newly issued.	Number of old Puttahs on which alterations were made.
1272	11,727	37,458
1273	8,339	43,891

Fresh Puttahs have only been issued where necessary. The increased number of Puttahs and alterations is owing to the greater demand for land.

Season.

5. Though the season has been a remarkably dry one, yet it has on the whole been favorable to the Ryots on account of the high prices of grain and cotton.

6. The following Statement shows the quantity of rain that has fallen in the Taluks of the sub-division during the year under report.—

Months.	Fusly 1272.			Fusly 1273.		
	Inches.	Tenths.		Inches.	Tenths.	
1. April... ..	...	...	...	3	8	...
2. May	...	8	$\frac{1}{4}$	...	...	$\frac{1}{4}$
3. June	3	6	$\frac{3}{4}$	1	4	...
4. July	2	7	$\frac{1}{4}$	4	6	$\frac{1}{4}$
5. August	6	2	$\frac{3}{4}$	1	1	$\frac{1}{2}$
6. September	11	8	$\frac{1}{4}$	4	5	$\frac{1}{4}$
	25	3	$\frac{3}{4}$	15	5	$\frac{1}{4}$
7. October	4	1	$\frac{1}{4}$	5	1	$\frac{1}{4}$
8. November... ..	...	3	$\frac{1}{2}$	...	4	$\frac{1}{4}$
9. December	...	...	...	...	...	...
10. January	...	...	...	...	...	...
11. February	...	...	...	...	...	...
12. March	...	1	$\frac{1}{2}$	...	...	...
	4	6	$\frac{1}{4}$	5	6	$\frac{1}{4}$
	30	...	...	21	2	...

7. The want of rain in the Krossur and Rajapett Taluks did not injure the Gidda, Jonna, and Suzza crops, of which the out-turn was good. The paddy crops suffered materially, as did also the dry crops Bodama, Mokka, Jonna, and Jillama. Cholum has not yielded well, and the Pyra crops have almost entirely failed. From the same cause, the production of Cotton and Indigo has been small. Garden cultivation has not been on the whole unfavorable.

Wages.

8. Wages this year have been a little higher than last year. The rate in the Guntoor Taluk has risen about 1 Anna per day.

Sanitary condition.

9. Cholera has been in some places rather virulent, and Small-pox and Fever have proved fatal in but a few cases.

10. Cattle have suffered heavily from want of water and pasturage.

11. The following Statement shows the work performed by the Vaccinators:—

FUSLIES.	Successful.	Unsuccessful.	Total number of persons vaccinated.
1271	4,655	596	5,251
1272	5,783	619	6,352
1273	4,727	509	5,236

Prices of Grain.

12. Grains have fetched the following prices:—

GRAINS.	FUSLY 1272.	FUSLY 1273.
	Per Garco.	Per Garco.
	Rupees.	Rupees.
Paddy, 1st sort...	171	205
Do. 2nd sort...	169	201
Cholum	205	233
Sajjalee	179	218
Horse-grain	151	223
Varigalee	161	192
Tamideloo	136	177

The rise in the prices is owing to the quantity of grain sent to the Ceded Districts.

Ryots' Holdings.

13. The Statement below shows the extent and sist of land occupied and cultivated:—

PARTICULARS.	FUSLY 1272.		FUSLY 1273.		INCREASE.	
	Land.	Sist.	Land.	Sist.	Land.	Sist.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
<i>Land under occupation.</i>						
Punjab	6,49,268	11,41,959	6,86,993	11,84,882	37,725	42,923
Nunjah	24,876	1,58,552	20,527	1,88,242	5,651	29,690
Totakkal	2,587	11,884	2,630	12,080	43	196
Total	6,76,731	13,12,395	7,20,150	13,85,204	43,419	72,809
<i>Under cultivation.</i>						
Punjab	5,80,918	10,36,857	6,12,280	10,75,358	31,362	38,701
Nunjah	24,350	1,54,980	29,665	1,82,931	5,415	27,951
Totakkal	2,405	11,286	2,405	11,329	...	43
Total	6,07,573	12,03,123	6,44,350	12,69,618	36,777	66,695

High prices having rendered cultivation a more profitable speculation than hitherto, there is an increased demand for land.

14. The following shows the extent and sist of land taken up and relinquished:—

FUSLIES.	Extent of land under occupation up to the beginning of Fusly.		Relinquished.		Newly taken.	
	Land.	Sist.	Land.	Sist.	Land.	Sist.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1272	6,45,107	12,65,679	10,580	31,553	42,951	82,936
1273	6,77,478	13,17,062	5,161	29,968	49,104	1,08,049
Increase	32,371	51,383	...	...	6,153	25,113
Decrease	...	...	5,419	1,585	...	...

In the sist on Acres 5,161, relinquished in Fusly 1273, is included a sum of Rupees 15,832-11-3. This belongs to Rayat, and in order to exclude it permanently from the accounts, as directed in Board's Proceedings dated June 19th, 1863, it has been placed under relinquishments instead of remissions.

The remark in paragraph 13 explains the increase and decreases shown in this Statement.

Water rate.

15. The Bapatla Taluk having been settled by yourself this year, I have nothing to report on this subject.

Waste charged and remitted.

16. As has been before mentioned, the season has been a particularly dry one, and consequently cultivation under tanks has suffered considerably. From want of water, lands have been left entirely waste, and in such cases I have granted entire remission as shown in Enclosure B. Statement No. 3, and hence the increase.

ITEMS.	Fusly 1272.		Fusly 1273.	
	Aeres.	Sist.	Aeres.	Sist.
Nunjah	747 0	4,667 0 0	1,271 0	3,939 0 0
Increase	...	...	524 0	5,272 0 0

Particulars of remissions.

17. The particulars of these remissions appear in the following Statement :—

Items.	Fusly 1272.			Fusly 1273.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
<i>Hangama Remission.</i>												
On account of Punjah	...	...	...	58 0 0	...	...	58 0 0	...	...	...	...	...
On lands partially left waste	1,582	10	10	4,791 4 7	3,208	9 9	...	...	...	...	...	...
Shavi or dried crops	1,249	3	1	7,029 15 5	5,780	12 4	...	...	...	...	...	...
Loss of produce	130	6	2	890 11 2	760	5 0	...	...	...	...	...	...
Ploughed	285	3	2	1,190 12 2	905	9 0	...	...	...	...	...	...
Loss of crops by flood	23	5	7	1,426 8 3	1,403	2 3	...	...	...	...	...	...
On account of repairs of wells	3	10	0	...	...	...	...	...	...	3	10	0
Total...	3,274	6	10	15,387 3 7	12,116	6 9	...	...	...	3	19	0
<i>Usual Remissions.</i>												
Wandra	5,836	12	10	5,517 0 0	...	...	...	...	...	319	12	10
Usual Ryots	15,832	11	3	...	...	...	...	...	...	15,832	11	3
Baratam	10	12	0	10 12 0	...	...	...	...	...	...	...	...
Ryots to Munsiffs and Pattanadars	56	0	0	56 0 0	...	...	...	...	...	...	...	...
Vundra to the Munsiffs and Kur- nums	9,502	6	5	9,444 5 1	...	...	...	...	...	58	1	4
Wages to Kurnums	...	...	...	256 0 0	256	0 0	...	...	...	...	...	...
Total...	31,238	10	6	15,284 1 1	256	0 0	16,210	9	5	...	...	...
Grand Total...	34,513	1	4	30,671 4 8	12,372	6 9	16,214	3	5	...	...	...

Loss of produce.

18. In this item there is an increase arising from a large remission on wet lands growing dry crops, the want of water not allowing the cultivation of wet crops.

Land ploughed but not sown.

19. This increase has been also caused by the failure of rains.

Loss of crop by flood.

20. In the Bapatla Taluk the young wet crops of certain villages were destroyed by rain, and the remission on these Vada lands cause the increase under this head.

21. Under this item Rayat granted on certain waste land have been hitherto included.

This year the land having been cultivated, no Rayat has been granted.

Vundra.

22. Certain Vundras have lapsed from various causes.

Usual Rayats.

23. Rayats as before explained have been entered under relinquishments.

Ryots to Munsiffs, &c.

24. Under this term certain emoluments to Munsiffs and Kurnums are deducted.

Vundra to Munsiffs, &c.

25. No. 12. This decrease is caused by the death of certain Munsiffs, and forfeiting from various causes of Vundra by Kurnums.

Wages to Kurnums.

26. These emoluments have hitherto been classed under irrecoverable balances. This year, deductions on this account have been made from the assessment of individuals, consequently there is an increase in this item.

Ryotwar Sandry Items.

27. There is a decrease in the first item on account of the reduction of Bediga made by the Inam Commissioner in certain cases, and an increase in the second item from the enfranchisement of certain Inams.

ITEMS.	Fusly 1272.			Fusly 1273.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Inam Jodi	20,944	13	0	20,125	9	6	...	...	...	819	3	6
2. Quit-rent	25,552	11	2	25,798	13	6	246	2	4	...	...	...
Total...	46,497	8	2	45,924	7	0	246	2	4	819	3	6
										Net Decrease.		
										573 1 2		

LAND, MISCELLANEOUS, AND FOREST REVENUE.
1. Land cultivated and not included in the Dowle of past Fuslies.

A decrease appears this year, on account of the amount in Fusly 1272 having been unusually large from omissions in past Fuslies.

Fusly 1272	7,286	8	4
" 1273	2,184	8	5
Decrease...	5,101	15	11

2. Cultivation of Perumbokke lands.

Certain lands have been granted on Pattah, the assessment on which has been hitherto credited under Extra Revenue.

Fusly 1272	2,516	15	10
" 1273	557	4	3
Decrease...	1,959	11	7

3. Pallari.

The proposals for this year have been for smaller amounts, the lands having suffered from the great drought.

Fusly 1272	8,012	11	1
" 1273	7,789	3	9
Decrease...	223	7	4

4. Rent on Topes and Gardens.

The trees have not borne well, and the applications have been few.

Fusly 1272	...	...	1,238	0	8
„ 1273	...	...	1,174	2	8
Decrease...	113	14	0		

5. Sist on resumed Inams of past Fuslies.

Requires no remark.

Fusly 1272...	...	...	51	0	0
„ 1273...	...	...	94	7	0
Increase...	43	7	0		

6. Rent on Palmyras.

This item for Bapetla and Guntoor Taluks has been entered in account No. 4.

Fusly 1272...	...	...	77	10	0
„ 1273...	...	...	2	0	0
Decrease...	75	10	0		

7. Rent of spontaneous Cheyroot.

There was no production, and therefore no proposals made.

Fusly 1272	...	...	2,610	0	0
„ 1273	...	...	7	0	0
Decrease...	2,603	0	0		

8. Sale of Lanka lands.

The sale of newly formed Lankas and bids being higher than usual, cause the increase.

Fusly 1272	...	...	642	3	4
„ 1273	...	...	825	12	0
Increase...	183	8	8		

9. Interest on Land Revenue.

The amount for Fusly 1273 has been entered under another head (*vide* Board's Proceedings, No. 2,102, 8th April 1864).

Fusly 1272	...	...	1	14	3
„ 1273	...	...	0	0	0
Decrease...	1	14	3		

10. Commission on sales of distrained property attached.

Sales this year have been few in number.

Fusly 1272	...	...	17	8	1
„ 1273	...	...	10	6	4
Decrease...	7	1	9		

11. Revenue Fines.

Requires no remark.

Fusly 1272...	...	...	529	6	0
„ 1273...	...	...	704	0	0
Increase...	174	10	0		

12. Savings and Refunds.

Requires no remark.

Fusly 1272...	...	...	114	9	8
„ 1273...	...	...	63	9	7
Decrease...	51	0	1		

13. Collection above the demand.

This increase is too small to require notice.

Fusly 1272...	...	...	74	3	1
„ 1273...	...	...	92	8	1
Increase...	18	5	0		

14. Teetrajastes on Inam lands in Seri villages.

In three Taluks there is a decrease, the Dasabhogum Makta having been remitted, together with the sist of Seri lands under tanks on account of the failure of rain. In Bapetla Taluk additional Inams have received water from the irrigation channels, which before were left waste, cultivation being now more profitable than in former years.

Fusly 1272	...	...	4,973	7	11
„ 1273	...	...	5,356	1	4
Increase...	382	9	5		

15. Quit-rent on Bungalow and Garden.

Requires no remark.

Fusly 1272	...	...	27	10	10
„ 1273	...	...	27	10	10

16. Proceeds of the Service Inams of the village servants at present out of employ.

This collection has been made in one case, the Inam Commissioner having decided that the Inam is Service and not Shrotriem.

Fusly 1272...	...	...	0	0	0
„ 1273...	...	...	59	13	6
Increase...	59	13	6		

17. Quit-rent on Inams not included in the Dowle of past Fuslies.

Past year's quit-rent collected on the issue of Pattahs this year.

Fusly 1272...	...	...	1,777	4	3
„ 1273...	...	...	151	12	8
Decrease...	1,625	7	7		

18. Emoluments of dismissed Kurnams and Muzaffs and the lapses of Vaudra.

Requires no remark.

Fusly 1272	...	...	70	9	2
„ 1273	...	...	322	13	3
Increase...	252	4	1		

19. Sale of fallen trees and of Palmyra leaves.

Requires no remark.

Fusly 1272...	...	...	986	14	4
„ 1273	...	...	848	15	9
Decrease...	137	14	7		

20. Sale of Indigo plants on lands relinquished and of unclaimed grain.

Requires no remark.

Fusly 1272	...	...	21	10	0
„ 1273	...	...	...	...	...
Decrease...	21	10	0		

SETTLEMENT REPORT OF

21. Sale of unclaimed Saltpetre Maunds.

Requires no remark.

Fusly 1272 12 2 0

„ 1273

Decrease... 12 2 0

22. Law charges.

Collected under costs of a suit.

Fusly 1272

„ 1273 18 7 4

Increase... 18 7 0

23. Sale of thatch grass.

This is a new item and was hitherto included under No. 3 Pulari.

Fusly 1272

„ 1273 61 0 0

Increase... 61 0 0

24. Sale of unoccupied lands.

No remark.

Fusly 1272

„ 1273 51 0 0

FOREST REVENUE.

1. Rent of Jungle Soap-nuts.

A trifling increase.

Fusly 1272 1,066 0 0

„ 1273 1,150 0 0

Increase... 84 0 0

2. Commission on Jungle firewood.

This collection was made under the Board's Circular, dated 27th November 1860

No. 5,497. Last year this item was entered under the head of Local Fund.

Fusly 1272... ..

„ 1273... .. 234 6 5

Increase ... 234 6 5

Cotton.

28. The following Statement exhibits the extent of land under cotton cultivation :—

Cultivated in Fusly 1272.		Cultivated in Fusly 1273.		Increase.	
Acres.	C.	Acres.	C.	Acres.	C.
50,518	8	89,281	0	38,763	0

The high price of the commodity is the cause of the increase.

Indigo.

29. There is also an increase on the Indigo cultivation this year, the particulars of which the following Statement will show :—

Fusly 1272.		Fusly 1273.		Increase.	
Acres.	C.	Acres.	C.	Acres.	C.
11,460	0	12,404	0	1,904	0

KISTNA.

Land Revenue Demand.

30. The following Comparative Statement exhibits the Demand of Land Revenue for Fuslies 1272 and 1273 :—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Ryotwar	13,24,656 12 11	14,03,625 3 2	78,968 6 3	...
Shrotriem... ..	17,890 2 10	18,197 9 10	307 7 0	...
	13,42,546 15 9	14,21,822 13 0	79,275 13 3	...

Particulars of Increase.

The particulars of increase in the Ryotwar Demand are as follows :—

Increase.

1. Increase of land in the occupation of Rayats, as per paragraph 13 of this Report...	RS. A. P.
72,809 8 8	
2. Teerwajastie.	RS. A. P.
1. On dry crops raised in dry lands	2,443 1 11
2. On wet and garden crops in dry lands, and also on wet crops in garden lands... ..	417 0 2
	2,890 2 1
3. Exemption of Vundra, as per paragraph 22	319 12 10
4. Exemption of usual Rayats, as per paragraph 23.	15,832 11 3
5. Salaries of Munsiffs and lapses of Vundra to Kurnums, as mentioned in paragraph 25	58 1 4
6. Rayats, as explained in paragraph 21	3 10 0
7. Quit-rent, as per paragraph 27... ..	246 2 4
Total increase...	92,160 0 6

Deduct Decrease.

1. Of Decrease—Remission granted in the current year, as per paragraph 16 et seq... ..	12,116 6 9
2. Emoluments to the Kurnums, as per paragraph 26.....	256 0 0
3. Inam Jodi deducted from the Dowle, as per paragraph 27	819 3 6
	13,191 10 3

Net increase... 78,968 6 0

There is a decrease in the Shrotriem by a deduction of Rupees 823-6-6, as ordered by the Inam Commissioner, but a large increase in Teerwajastee of Rupees 1,133-13-6 gives a net increase of Rupees 307-7-0.

Sundry Sources of Revenue.

31. The following Statement shows the details of increase and decrease in Sundry Sources of Revenue for Fuslies 1272 and 1273 :—

Items.	Fusly 1272.	Fusly 1273.	Increase.
	RS. A. P.	RS. A. P.	RS. A. P.
1. Income tax:	10,029 12 0	10,468 1 9	438 5 9
2. Stamp Revenue... ..	19,847 11 0	24,165 14 0	4,318 3 0
3. Sea Customs	...	415 9 0	415 9 0
Total...	29,877 7 0	34,649 9 3	5,472 2 3

The increase in Income tax arises from a few fresh assessments having been made. In Stamps it may be attributed in a measure to the great number of contracts, &c., made by the merchants for the supply of various commodities.

There was no entry under Sea Customs in last year's report, hence an apparent increase in Fusly 1273.

SETTLEMENT REPORT OF

Demand of all Sources of Revenue.

32. The demand on different sources of revenue is as shown below:—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Land. ... { Ryotwar	13,24,656 12 11	14,03,625 3 2	78,968 6 3	...
Shrotriem	17,890 2 10	18,197 9 10	307 7 0	...
Total...	13,42,546 15 9	14,21,822 13 0	79,275 13 3	...
Sundry Sources. { Income tax	10,029 12 0	10,468 1 9	438 5 9	...
Stamps	19,847 11 0	24,465 14 0	4,618 3 0	...
Sea Custom.	...	415 9 6	415 9 6	...
Total...	29,877 7 0	35,349 9 3	5,472 2 3	...
Grand Total...	12,72,424 6 9	14,57,172 6 3	84,747 15 6	...
Extra Revenue. { Land. Miscellaneous and Forest Revenue.	32,157 11 10	21,786 15 2	...	10,370 12 8
Income tax	2 9 0	8 14 9	6 5 9	...
Moturpha and License.	29 6 0	...	...	29 6 0
Stamps	1,126 7 5	1,304 13 0	178 5 7	...
Total...	33,316 2 3	23,100 10 11	184 11 4	10,400 2 8
Interest on Land Revenue	...	23 10 0	23 10 0	...
Grand Total...	14,05,740 9 0	14,80,296 11 2	84,956 4 10	10,400 2 8
Net increase..			74,556 2 2	

Demand, Collection and Balance of all Sources.

33. The following Statement shows the Demand, Collection, and Balance of Land and

Sundry Sources of Revenue in comparison with that of Fusly 1272:—

ITEMS.	FUSLY 1272.			FUSLY 1273.			Subsequent collection.	Balance.
	Demand.	Collection within the Fusly.	Balance.	Demand.	Collection within the Fusly.	Balance.		
Land Revenue. { Ryotwar	13,24,657	13,17,018	7,639	14,03,625	14,01,042	2,583	139	2,444
Shrotriem	17,890	16,739	1,151	18,198	17,761	437	...	437
Total...	13,42,547	13,33,757	8,790	14,21,823	14,18,803	3,020	139	2,881
Other Sources. { Income tax... ..	10,030	9,729	301	10,468	9,895	573	246	327
Stamp.	19,847	19,847	...	24,466	24,466	...	...	...
Sea Custom... ..	...	...	...	415	415	...	...	...
Total...	29,877	29,576	301	35,349	34,776	573	246	327
Total Land and Sundry Sources of Revenue ...	13,72,424	13,63,333	9,091	14,57,172	14,53,579	3,593	385	3,208
Extra Revenue. { Land... ..	32,158	30,754	1,404	21,787	20,416	1,371	399	972
Other Sources.	1,158	1,158	...	1,314	1,314	...	...	...
Total...	33,316	31,912	1,404	23,101	21,730	1,371	399	972
Interest on Land Revenue... ..	...	...	...	24	24	...	...	...
Grand Total...	14,05,740	13,95,245	10,495	14,80,297	14,75,333	4,964	784	4,180

KISTNA.

34. The following Statement exhibits the old balances outstanding, and the amount of collections made up to the end of July 1864:—

Items.	BALANCE.				Subsequent collection up to the 31st July, Fusly 1274.	Balance up to the end of Fusly 1273.	DEDUCTION.		Amount as per account sent to the Collector on the 4th and 14th September 1863, and 10th May 1864.
	Recoverable.	Doubtful.	Irrecoverable.	Total.			Collection within the Fusly 1273.	Remission.	
Land Revenue.	8	9	10	11	7	6	3	4	Amount as per account sent to the Collector on the 4th and 14th September 1863, and 10th May 1864.
Income tax	326 0 5	6,502 5 11	8,119 11 8	14,948 2 0	559 5 7	15,507 7 9	4,942 11 2	5,450 13 10	Remission sanctioned in the accounts of Fusly 1273, on account of Shrotriem balance of Anamalapodi Agraharum
Moturpha and License... ..	...	67 3 0	...	67 3 0	4 0 0	71 3 0	252 6 1	78 6 9	Collection of Ryotwar...
Land and Sundry Sources of Revenue... ..	...	...	...	...	...	...	...	279 13 0	Remainder...
Extra Revenue.	34 14 1	116 6 2	8,119 11 8	15,015 5 0	0 15 5	275 15 2	1,213 8 10	43 8 9	Sundry Sources of Revenue requiring sanction for remission as recommended in the last year's report
Grand Total...	360 14 6	6,685 15 1	8,243 7 2	15,290 4 9	564 5 0	15,854 9 9	6,408 10 1	5,832 12 4	Quit-rent on Iiams relinquished and classed as Seri in Fusly 1272, as per separate account, which accompanies the report

Column 10 recommended for remission.

Amount as per account sent to the Collector on the 4th and 14th September 1863, and 10th May 1864.

Remission sanctioned in the accounts of Fusly 1273, on account of Shrotriem balance of Anamalapodi Agraharum

Collection of Ryotwar...

Remainder... .. 8,164 14 5

Sundry Sources of Revenue requiring sanction for remission as recommended in the last year's report 13 12 9

Quit-rent on Iiams relinquished and classed as Seri in Fusly 1272, as per separate account, which accompanies the report 64 12 0

8,243 7 2

SETTLEMENT REPORT OF KISTNA.

Coercive measures employed in collecting Revenue.

Lands acquired by public servants.

Subordinate officers.

the Sub-division I have been particularly pleased with. I wish I could say as much for their immediate subordinates, from whom I am afraid the Tahsildars receive little or no assistance.

GUNTOOR,
2nd September 1864.

35. Only property to the value of Rupees 166 has been sold during Fusly 1273 for the realization of revenue.

36. No registrations under this head have been made during Fusly 1273.

37. I am on the whole satisfied with the conduct of my subordinates. The Tahsildars of

(Signed) W. D. HORSLEY,
Acting Sub-Collector.

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SETTLEMENT REPORT

OF

NELLORE.

1. I have the honor to report on the Revenue of this District for Fusly 1273, and submit the usual Statements and Reports of the Sub-Collector and Deputy Collector in charge of the Salt Department.

Villages at which the settlement was made.

2. The following statement shows how the Jummahbundy was made, and the dates on which it was concluded, whilst Kandukurru I may add was taken up by me as I was doubtful when Mr. Elliott's successor might join:—

By whom made.	Names of Taluk.	Where made.	Dates by which completed.
J. W. B. Dykes, Esq., Collector of Nellore...	Rapurru	Podalakuru	11th January 1864.
	Kandukurru	Ramayapatnam	24th February ..
	Nellore	Madhavaguduru	13th March ..
	Gudurru	Krishnapatnam and Kotsakula	11th April ..
D. Williams, Esq., Head Assistant Collector...	Atankuru... ..	Viruru	27th January ..
	Udayagiri... ..	Udayagiri... ..	8th February ..
J. B. Pennington, Esq., Assistant Collector...	Kavali	Bramhavaraka	20th do. ..
E. F. Elliott, Esq., Sub-Collector...	Kanighi	Pedacherlapalle	8th January ..
	Ongole	Addanki and Pelluru	31st do. ..

Variations in the number and tenure of villages.

3. The variations in the number and tenure of villages during the year under report are exhibited in the subjoined statement:—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Ryotwar.				
Smalley's surveyed villages	87	87	...	...
Do. Makta do.	381	381	...	...
Traver's do. do.	127	127	...	...
Settled by Mr. T. V. Stonehouse	74	74	...	...
Transferred from Kurnool... ..	80	80	...	...
Do. from Madras... ..	...	47	47	...
Settled by Mr. Dykes in 1273... ..	...	79	79	...
Total... ..	749	875	126	...
Rented.				
Rents for one year... ..	73	...	...	73
Do. for more than one year... ..	7	2	...	5
Amani, or division of produce	1	...	...	1
Total... ..	81	2	...	79
Favorable tenures.				
Shrotriams... ..	264	264	...	...
Amarams	19	19	...	...
Kattubadies	8	8	...	...
Serva Inams	9	9	...	...
Zemindary villages	777	777	...	...
Polliams	22	22	...	...
Total... ..	1,099	1,099	...	...
Grand Total... ..	1,929	1,976	126	79

Net 47, increase.

Under the order* of Government dated 17th November 1863, the forty-seven villages of Sriharikota, in the Collectorate of Madras, having been transferred to this District, and amalgamated with Guduru Taluk, there is an increase to that extent in the total number of villages for Fusly 1273.

Whilst the second item under this head has reference to the eighty-one villages exhibited in the accounts of Fusly 1272 as rented, of which fifty-two belonged to Saidapur, twenty-seven were resumed Shrotriems, and the remaining two formed part of the late Jaghire of Udayagiri. As reported in the concluding paragraph of my letter, dated 1st December 1862, No. 306, and approved by the Board in their Proceedings, dated 15th idem, No. 8,166, seventy-nine of these villages were brought by me under Ryotwar settlement during the year under review with the exception of two, the rents of which have not yet expired, and complete a gross increase under the head of Ryotwar of one hundred and twenty-six villages.

Puttahs renewed and not renewed.

4. The following abstract exhibits the particulars of Puttahs "Renewed" and "Not renewed" as required by the Board in their Circular, dated 24th July 1861, No. 3,946:—

Place.	PUTTAHS NOT RENEWED.			Renewed Puttahs.	Total.
	Altogether unaltered.	Modified by additional entries.	Total.		
1	2	3	4	5	6
Principal Division	31,363	6,194	37,557	7,748	45,305
Sub-Division	17,475	3,801	21,276	882	22,158
Total...	48,838	9,995	58,833	8,630	67,463

1. The total number of Puttahs granted in Fusly 1273 exceeds those issued in the previous year by 6,798. This is owing chiefly to the annexation of forty-seven villages from the Collectorate of Madras, and to the transfer of seventy-nine "rented" villages to the head of "Ryotwary" as already shown.

Fusly 1273	Puttahs.
Do 1272	67,463
Increase...	6,798

Season.

5. The average fall of rain during each month of the year under review is shown below as required by the Board in paragraph 2 of their Miscellaneous Circular No. LXIX, Board No. 2,635, dated 19th June 1863; and with an inch and a quarter in November and no rain in January, it is scarce necessary to add the season has been very bad.

Months.	Inches.	Months.	Inches.
1863 April	2.77	1863 October	11.76
" May	1.29	" November	1.28
" June	1.77	" December	6.11
" July	2.15	1864 January	...
" August	1.77	" February	...
" September	1.97	" March	...
First half year... ..	11.72	Second half year	19.15

Total rain-fall for the year. 30.87

The tanks received a most partial supply. In the western parts of the District where the disaster was most felt the wells had scarcely water even for domestic purposes, and it was necessary to modify the demand considerably with reference to the season.

Sanitary state:

6. Notwithstanding, the sanitary condition of the District has been good. Cholera broke out in September and December; but otherwise the District has been comparatively clear of this epidemic. Fever, Ague, and Small-pox are also reported to have been comparatively mild; and the loss among the live stock from murrain is the only drawback.

Vaccination.

7. The results of vaccine operations during the year under report are exhibited in the subjoined statement in comparison with the preceding year. If these figures can be relied on, and it is difficult to test them, the number of unsuccessful cases compared with the total number vaccinated is only five or six per cent:—

Fushies.	Number vaccinated.	Successful.	Unsuccessful.
1272	10,831	10,050	781
1273	11,961	11,288	673
Increase	1,130	1,238	...
Decrease	...	...	108

Prices of agricultural products.

8. The prices of the chief agricultural products ranged very high, and even exceeded the rates of the preceding year, as will be seen from the comparative abstract given below. The result is attributed to the bad season, and the scarcity in Bellary; while the causes referred to in paragraph 5 of my last Settlement report, have also operated this year in enhancing the market prices:—

Products.	Fusly 1272, per garce.	Fusly 1273 per garce.	COMPARISON.	
			Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Paddy, 1st sort... ..	184	195	11	...
Do. 2nd do.	161	177	16	...
Jonna... ..	189	204	15	...
Sujja	167	182	15	...
Horse Gram	189	218	29	...
Raggy	166	178	12	...
Cotton	148	273	125	...

Ryots' holdings.

9. The particulars of the Ryots' holdings are given below:—

Items.	Dry.		Wet.		Garden.		Total.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Ryots' holdings at the beginning of Fusly 1273, as they stood in the accounts of Fusly 1272	421,655	5,74,643	131,669	6,88,863	22,654	1,33,439	575,978	13,96,945
Deduct permanent remission in Kanigiri Taluk... ..	...	4,182	...	809	...	8,072	...	13,060
Remainder brought forward...	421,655	5,70,461	131,669	6,88,057	22,654	1,25,367	575,978	13,83,885
Deduct								
Lands relinquished outright	10,639	12,380	1,934	8,559	502	2,838	13,075	23,777
Difference between the wet and dry assessment of wet lands classified as dry... ..	...	...	...	1,331	...	...	...	1,331
Transferred from Ain to Iuams... ..	...	...	7	27	...	...	7	27
Total.....	10,639	12,380	1,941	9,977	502	2,838	13,083	25,195
Remainder...	4,11,016	5,58,081	1,29,728	6,78,080	22,152	1,22,529	5,62,896	13,58,690
Add								
Lands newly taken up... ..	44,138	56,724	9,693	52,107	1,121	6,264	54,951	1,15,155
Holdings of Sriharikota villages... ..	856	2,756	2,254	10,664	16	71	2,156	13,431
Do. of the rented villages settled under Ryotwar	14,439	15,611	3,515	19,950	1,646	8,799	19,600	44,660
Total.....	59,433	75,291	15,431	82,721	2,783	15,134	77,707	1,73,146
Grand Total.....	470,449	6,33,372	1,45,219	7,60,801	24,935	1,37,663	6,40,603	15,31,836
Increase.....	48,794	62,911	13,550	72,744	2,281	12,296	64,625	1,47,951

1. The Board's orders* for deducting once for all from the original assessment, the permanent remissions granted year after year under the shape of discretionary remissions have been carried out this year; and the total sum thus deducted amounts to Rupees 13,960 all in the Kanigiri Taluk, transferred from the Kurnool District.

2. Certain lands classified as wet in the accounts having been found to be entirely destitute of the means of irrigation, I have with reference to the orders of the Board of the 4th September 1863, No. 5,531, Standing Circular, No. CXVI, transferred such lands as far as they came under my notice to the head of dry. A sum of Rupees 1,391, being the total amount thus deducted from the assessment of such lands, is included under the head of "Deduct lands given up" in Enclosure B, in Statement No. 3; and it may be mentioned here that the sum of Rupees 132-10-7, the difference between the wet and dry assessment payable to the parties who repaired the Alturti Tank referred to in the Board's Proceedings, dated 6th September 1864, No. 5,817, is also included in the sum of Rupees 1,391 abovementioned.

3. Seven acres of wet land, assessed at 27 Rupees, which were granted as Inam under the

† Revenue Department.

‡ Recorded in Board's Proceedings, No. 5,489, dated 24th August 1864.

Order of Government, dated 20th July 1859, No. 969,† having been inadvertently retained under Ain hitherto as reported to the Board in my letter,‡ dated 19th July 1864, No. 239, I have ordered the same to be transferred to their appropriate head of Inam in the accounts of Fusly 1273.

4. After making these deductions from the holdings of Fusly 1272, we have a balance of 5,62,896 Acres, assessed at Rupees 13,58,690, which added to lands newly taken up, and the holdings of Sriharikota and the rented villages transferred to Ryotwar raises the occupation for the year under review to 6,40,603 Acres, bearing an assessment of Rupees 15,31,836 and gives a net increase of 64,625 acres assessed at 1,47,951 Rupees as compared with Fusly 1272.

5. In page 714§ of the District Gazette, dated 21st November 1863, the extent of land formally relinquished by Ryots, is given at 16,850 Acres, assessed at 31,237 Rupees; de-

§ Circular, No. 46.

ducting from this the extent occupied by the same and other Ryots, and adding the extent struck off during the Jummahbundy in consequence of deaths and desertions of the holders and other causes, we have a net relinquishment of Acres 13,075, assessed at Rupees 23,777, against which the extent of land newly taken up is 54,951 Acres, and 41,876 Acres, valued at Rupees 91,378 is therefore the actual increase as shown below:—

Relinquishment as published in the District Gazette, page 715 ...		Acres.	Rupees.
Deduct.			
Occupied by the same Ryots ...	Acres.	1,334	2,537
Do. by other Ryots ...	Rupees.	2,593	5,331
		3,927	7,868
Remainder ...		12,923	23,369
Add extent struck off at the Jummahbundy ...		152	408
Not relinquishment ...		13,075	23,777
Land newly taken up for occupation at the ordinary rates of assessment ...		54,951	1,15,155
Increase ...		41,876	91,378

* Paragraphs 14 and 15, Miscellaneous Circular, No. LXLX, Board No. 3,635, dated 19th June 1863.

Actual cultivation.

10. The following is a comparative statement showing the actual cultivation including the second crop and additional assessment:—

ITEMS.	FUSLY 1272.		FUSLY 1273.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Dry ...	3,64,322	5,09,269	4,03,583	5,58,337	39,261	49,068	...	...
Wet ...	102,406	5,35,227	1,20,413	6,30,799	18,007	95,572	...	...
Garden...	21,483	1,26,744	23,988	1,32,583	2,505	5,839	...	...
Second crop and additional assessment ...		24,687	...	30,007	...	5,320	...	...
Total...	488,211	11,95,927	5,47,984	13,51,726	59,773	1,55,799	...	...

1. As will be seen from the foregoing statement 5,47,984 Acres of land were cultivated during the year, the revenue thereon including the second crop and additional assessment amounting to Rupees 13,51,726; and the large increase of 59,773 Acres, valued at Rupees 1,55,799 over the cultivation of Fusly 1272, is partly owing to the addition of Sriharikota villages, and the transfer of seventy-nine rented villages to the head of Ryotwar during the year. Deducting from

	Acres.	Rupees.
Increase ...	59,773	1,55,799
Sriharikota, &c., villages ...	20,112	53,085
Remainder ...	39,661	1,02,714

the above increase the cultivation in these villages, we have still an excess of 39,661 Acres in the area, and Rupees 1,02,714 in the assessment as compared with the result for Fusly 1272, and considering the disastrous character

of the season, this result is highly gratifying, and affords further proof of the growing strength of the country.

11. Of 6,40,603 Acres, assessed at Rupees

15,31,836 forming the holdings for Fusly 1273, 92,619 Acres, assessed at Rupees 2,10,117, or 14 per cent. were left waste, of which the subjoined is an Abstract thereof:—

ITEMS.	Waste charged.		Waste remitted.		Total.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Whole fields left waste.	Dry ...	47,866	51,309	80	47,446	51,434
	Wet ...	1,579	7,438	16,819	18,398	97,155
	Garden...	503	2,480	91	694	3,120
Total...	49,448	61,229	16,990	90,480	66,438	1,51,709
Portions of fields left waste.	Dry ...	19,420	23,601	...	19,420	23,601
	Wet ...	1,145	5,193	5,233	27,654	6,408
	Garden...	306	1,655	47	353	1,160
Total...	20,871	30,449	5,310	27,959	26,181	58,403
Grand Total...	70,319	91,678	22,300	1,18,439	92,619	2,10,117

SETTLEMENT REPORT OF

NELLORE.

1. The remission under the head of dry was as usual granted only in exceptional cases; but the unfavorable character of the season rendered it absolutely necessary to grant liberal remissions on the wet lands left uncultivated;

and the total amount thus remitted was Rupees 1,17,379. In a year like this it is however necessary to account for the waste charged in preference to waste remitted; and as regards the 2,724 Acres, assessed at Rupees 12,623 charged on wet lands left uncultivated, I have to state that 2,219 Acres, assessed at Rupees 9,856 appertaining to the Taluks of Nellore and

Gudur, where the anicut changed the nature of the season; and the remainder amounting to 505 Acres, assessed at Rupees 2,767, has reference to special cases in other Taluks in each of which the amount charged ranges from 2 to 700 Rupees, and the enforcement of the demand was necessary.

2. Remission was granted on garden lands depending on tanks for irrigation when such tanks fell short of the necessary supply; and thus granted, the whole of the waste remitted this year inclusive of Sriharikota and the seventy-nine rooted villages already spoken of, shows a decrease of Rupees 15,588 as compared with the corresponding item in Fusly 1272, and contradicts the nature of the season:—

FUSLYS.	Actual cultivation.	Total waste.
	Rupees.	Rupees.
1273...	13,51,726	2,10,117
1272...	11,95,927	2,25,705
	Increase.	Decrease.
	1,55,799	15,588

3. The subjoined is a comparative statement showing the details of the remissions granted in Fuslys 1272 and 1273 on entire and portions of fields left waste:—

ITEMS.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Whole fields. { Dry	218	125	...	93
Wet	1,16,868	89,725	...	27,143
Garden... ..	1,928	630	...	1,298
Total...	1,19,014	90,480	...	28,534
Portions of fields. { Dry	4,826	...	...	4,826
Wet	22,132	27,654	5,222	...
Garden... ..	1,469	395	...	1,146
Total..	28,727	27,959	5,222	5,990
	1,47,741	1,18,439	5,222	31,524
			Net...	29,802

4. The waste remitted last year for portions of dry fields it will be observed was large. The indulgence appeared called for as a special case being the first year after the demarcation of fields by the Revenue Settlement Department. When granting remissions last year the Ryots were however clearly informed that the orders of Government for charging on such lands were only relaxed temporarily, and would be rigidly enforced for the future year; and save that they have been enforced the preceding statement calls for no further remark.

5.—The specific grounds upon which waste was not charged are entered at the foot of Enclosure B in Statement No. 3. They are also exhibited below for the sake of easy reference:—

ITEMS.	Dry.	Wet.	Garden.	Total.
	Rupees.	Rupees.	Rupees.	Rupees.
Want of water	...	89,725	630	90,355
Deaths, &c	...	...	...	...
Other grounds	125	...	...	125
Total... ..	125	89,725	630	90,480

Particulars of Remission.

12. The following statement exhibits the particulars of all remissions granted during the year in comparison with those allowed in the preceding year.—*Vide* Statement No. 4.

No.	Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
		Rupees.	Rupees.	Rupees.	Rupees.
1	Part waste	28,727	27,959	...	768
2	Withered crops	11,561	16,280	4,719	...
3	Discretionary remission temporarily granted ...	23	37,478	37,455	...
4	Tirwa Cummil	242	...	...	242
5	Tirjai	8,766	...	...	8,766
6	Choudayi	5,893	...	...	5,893
7	Kattugutta	238	...	...	238
8	Dasabundum	84	...	...	84
9	Paimaish Kammi	16	...	...	16
10	Remissions of Shrotriem	140	147	7	...
11	Cowle Remission	686	171	...	515
12	Munsiff's salary	48	48	...	...
13	Lands taken up in lieu of village service Inams...	408	476	68	...
		56,832	82,559	42,249	16,522
			Net..	25,727	...

1. Of Rupees 27,959, the larger portion amounting to Rupees 27,654 was remitted on wet lands partially cultivated, while the remainder 305 was remitted on garden.

2. The remission for withered crops amounting to Rupees 16,280 allowed only on wet lands show an increase of Rupees 4,719 over the amount remitted last year. From paragraph 12 of the Sub-division report it will be seen that only 2,023 Rupees were remitted of this amount in the Sub-division owing to the late date at which the accounts are sent in, and the failure on the part of the Ryots to preserve the stubble on the ground for inspection by competent authorities; and it is to be regretted that thus the people have been deprived of help they had a right to, whilst remissions having been allowed in a few cases where the failure was partial is an assistance equally to be regretted as so open to fraud.

3. The "Discretionary remissions" mark the season. In the Taluk of Rapur, which suffered most for want of water the assessment on the dry and garden lands was remitted to the extent of twenty-five per cent. Similar remissions were granted in villages similarly situated in the two remaining Western Taluks of Atmakur and

Rapur... ..	12,609
Atmakur	13,802
Udayagiri	8,490
Kasali	1,607
	27,478

7,964 Acres, upwards of thirty per cent; while the want of a like stimulus has led to a fall in the Indigo cultivation to the extent of 4,645 acres.

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Sugar-cane	6	1	...	5
Cotton	20,398	28,362	7,964	...
Indigo	22,407	17,762	...	4,645
Total.....	42,811	46,125	7,964	4,650
		Net...	3,314	

The cultivation of Sugar-cane is very limited and calls for no remarks.

Abstract Statement of the general results of the Land Revenue Settlement.

15. The subjoined abstract exhibits the general results of the Land Revenue Settlement as compared with the preceding Fusly :—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Assessment on the lands in occupation at the ordinary rates of assessment	13,96,945	15,31,836	1,34,891	...
Amount remitted on fields left wholly uncultivated	1,19,014	90,480	..	28,534
Remainder...	12,77,931	14,41,356	1,63,425	...
Particulars of the remainder.				
Assessment on lands actually cultivated	11,71,240	13,21,719	1,50,479	...
Do. on lands not cultivated either wholly or in part	1,06,691	1,19,637	12,946	...
Total on the actual cultivation as per enclosure A, Statement No. 3.	12,77,931	14,41,356	1,63,425	...
Second crop assessment do.	5,241	7,920	2,679	...
Additional do. do.	19,446	22,087	2,641	...
Total...	13,02,618	14,71,363	1,68,745	...
Deduct remissions as per Statement No. 4.....	56,832	82,559	25,727	...
Remainder...	12,45,786	13,88,804	1,43,018	...
Add Sundry item as per Statement No. 4... ..	1,96,578	2,18,009	21,431	...
Total...	14,42,364	16,06,813	1,64,449	...
Add as per Statement No. 10.				
Amani	556	...	...	556
Rents for one year	46,226	...	...	46,226
Do. for more than one year	4,940	2,260	...	2,680
Shrotriems	76,643	76,747	104	...
Peshcush	4,35,661	4,35,661	...	...
Miscellaneous	21,034	26,637	5,603	...
Total...	5,85,060	5,41,505	5,707	49,462
Grand Total...	20,27,424	21,48,118	1,70,156	49,462
		Net Increase	1,20,694	

* The holdings for 1273 are exhibited here as they stood in the accounts. The permanent remissions are not deducted, as the proportions of this item in waste remitted and charged as well as in additional assessment are not ascertainable.

1. The fluctuations in the cultivation, remissions, and sundry items have already been accounted for. The decrease under Amani and Rented villages has also been accounted for.

2. The subjoined Statement accounts for the increase of Rupees 104 under the head of Shrotriems; and the details of the Land Revenue Miscellaneous are embodied in Statement No. 9.—

Names of Shrotriems, &c.	Amount of additional quit-rent charged by the Inam Commission.
	Rupees.
Dasur Kattubadi	28
Peramakonda Kunkala Venkatesam Kattubadi.	6
Gudimellapadu	4
Gopalapuram	10
Nannurupadu	15
Padamati Thakkellapadu	5
Ramachendrapuram	12
Shiharampuram	6
Venkateswarapuram	2
Anamanamuru	18
Kohareddipalli	3
Pethuru Kuruguntavari Khandriga	1
Venkatammipita	20
	130
Deduct reduction made by the Inam Commission in the village of Iskapalli	26
Of Atmakur Taluk	104

3. There is a decrease under Items Nos. 39 and 41, the former being interest on arrears of Land Revenue, which has been under instructions from the Accountant General omitted in the Jummabundy accounts, and the latter Rupees 1,512, a fluctuation to be expected.

4. The large decrease of Rupees 6,245 under "Other items" has been chiefly caused by the quit-rent of previous Fuslies being included under Extra Revenue for Fusly 1272, in consequence of the receipt of the Inam Registers after the accounts of those previous years had been adjusted.

5. Some of the items which exhibit an increase were in the accounts of Fusly 1272 included under Ryotwarry. Such are items numbered 9, 25, 27, 32, 47, and 48. The increase therefore shown under these heads is only nominal. The addition made to this item of revenue by rents of Honey, Wax, Chupam, Shells, Soap-nut trees, Cheyroot in the villages of Srikarikota transferred from the Collectorate of Madras is also an adjustment; and thus of Rupees 26,637 in Land Revenue Miscellaneous against Rupees 21,034 is a net increase of Rupees 5,603.

Sundry Sources of Revenue.

16. The Sundry Sources are in the following abstract compared with the corresponding items for Fusly 1272 :—

Sources.	Fusly 1272	Fusly 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
1. Forest Revenue	556	.....	.....	556
2. Abkary	56,486	56,297	.....	189
3. Income tax	74,617	49,620	.....	24,997
4. Motorpha	2	.....	.....	2
5. Sea Customs	780	284	.....	496
6. Salt	11,89,186	10,59,307	.....	1,29,879
7. Stamps	44,558	55,384	10,826	.....
Total...	13,66,185	12,20,892	10,826	1,56,119
Net decrease...	.....	.....	.....	1,45,293

1. The component items entered in the accounts of Fusly 1272 under the head of Forest Revenue have since been transferred to their proper heads under Land Revenue Miscellaneous; so that the columns for this year is left blank opposite to Forest Revenue.

2. Of Rupees 189 shown as the falling off in the Abkary Revenue, 36 Rupees were deducted from the rental of Udayagiri Taluk under the circumstances stated in my last Settlement report. The decrease of 153 Rupees is too small to need any explanation. But I may mention here that interest charged under this item was hitherto exhibited under Miscellaneous. But under the instructions of the Accountant General, noted in the margin, the interest does not appear in the Settlement accounts at all.

3. The decrease of Rupees 24,997 under Income tax is chiefly owing to the reduction of the rates from four to three per cent.

4. Under the head of Sea Customs there is a decrease of Rupees 496, the large shipments of oil seeds to America in Fusly 1272 having raised the revenue last year.

5. As will be seen from the subjoined statement and form A, there was, however, an increase of Rupees 1,21,414 in the value of imports, while the value of exports has fallen off by Rupees 63,107. The rise under the former head is to be ascribed to a very large quantity of rice having been imported this year to meet the demand in the Western Districts where grain was very scarce during the year under report :—

Items.	Fusly 1273.	Fusly 1272.	Difference.
Imports	1,50,018	28,604	+ 1,21,414
Exports	63,068	1,26,175	- 63,107
Imports	10,87,824	10,23,594	+ 64,230
Exports	8,58,356	7,93,701	+ 58,655

And on the other hand including the coasting trade it will be seen from the Deputy Collector's report the export of cotton has also largely increased from a value five years ago of Rupees 16,995 to Rupees 1,82,533.

The sale proceeds of timber and other articles drifted ashore was Rupees 2,800, or Rupees 1,062 in excess of the proceeds in Fusly 1272 as also shown by the Deputy Collector.

Vide paragraphs 7 and 10 of Deputy Collector's report.

6. The large decrease of Rupees 1,29,879 in Salt Revenue is attributed in part to a temporary relinquishment of the Salt Trade for rice by the Brinjaries and others trading to the Ceded and other Western Districts, which, as I have already stated, was largely imported this year in part to the North-Western Railway and other causes detailed by the Deputy Collector.

The quantity of salt manufactured was 5½ lacs of Maunds. We had 17½ lacs in store at the beginning of the year. Deducting the sales, &c., during the year the quantity in store at the end may be re-opened at 15½ lacs of Maunds, that is a lac and half below the quantity at the end of Fusly 1272, and here again reasons are assigned by the Deputy Collector in detail in his report to which it would be better I should hereafter make special reference.

7. The increase of Rupees 10,826 under Stamps is satisfactory. But, as I have in previous correspondence stated in this item of revenue, fear is I fear, prevalent.

General Fiscal results.

17. The subjoined statement exhibits the demand on Land and Sundry Sources of Revenue in comparison with the preceding year :—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Peshkush... ..	4,35,661	4,35,661	.....	.....
Shrotriems	72,903	72,965	62	...
Amarams	3,351	3,362	11	...
Kattabadies	236	420	184	...
Total	76,643	76,747	104	...
Ryotwar	14,42,364	16,08,313	1,64,449	...
Rents for more than one year	4,940	2,260	...	2,680
Do. for one year	43,226	...	...	46,226
Amani	556	...	...	556
Miscellaneous	21,034	26,637	5,603	...
Total Land Revenue	20,27,424	21,48,118	1,70,156	49,462
Forest Revenue	556	...	...	556
Abkary	56,486	56,297	...	189
Total	20,84,466	22,04,415	1,70,156	50,207
Income tax	74,617	49,620	...	24,997
Motorpha	2	...	...	2
Sea Customs	780	284	...	496
Salt	11,89,186	10,59,307	...	1,29,879
Stamps	44,558	55,384	10,826	...
Total	13,09,143	11,64,595	10,826	1,55,374
Grand Total	33,93,609	33,69,010	1,80,982	2,05,581
Net Decrease...	.....	.....	.....	24,599

Demand Collection and Balance for the current year:

18. The particulars of the Demand Collection and Balance of Revenue for the current year are given in Statement No. 11, of which the subjoined is an abstract :—

Items.	Demand of Fusly 1273.	COLLECTIONS.			Balance.
		Upto the end of June.	Upto the end of August.	Total.	
Land Revenue	Rup. es. 21,48,118	Rup. es. 19,36,686	Rup. es. 1,82,552	Rup. es. 21,19,238	Rup. es. 28,880
Sundry Sources	12,20,892	12,08,747	10,020	12,18,767	2,125
Total ...	33,69,010	31,45,433	1,92,572	33,38,005	31,005

1. Of Rupees 1,438 exhibited in Statement No. 11 as the balance of Shrotriems, Rupees 796 are outstanding on the thirteen Shrotriem villages in which compensation has to be granted. The accounts are being prepared with reference to the Board's recent instructions, and will be very shortly submitted for their consideration. The remaining sum of Rupees 669 is due from other Shrotriems, and will be duly collected.

2. Under Ryotwary there is a sum of Rupees 23,261 outstanding. Of this, Rupees 5,809 were paid in the Treasury of the Madras Collectorate by the renters of Sriharikota village, and will be credited in the accounts of this District on receipt of the usual bills from that Collectorate; and I regret that the accounts not showing the Sriharikota villages separately will prevent my analyzing further at present the extent to which these villages swell balances collected neither here nor in Madras.

3. The balance of Rupees 3,575 under Miscellaneous, and Rupees 1,119 under Abkary, and Rupees 1,006 under Income tax need no special remark.

Demand Collection and Balance of arrears.

19. The Demand Collection and Balance of arrears of Revenue are exhibited in the subjoined abstract. The details are given in Statement No. 13 :—

ITEMS.	Balance at the of Fusly 1272.	Collections to the close of Fusly 1273.	Collections in July and August 1864.	Total collections.	Remissions.	Balance on 31st August 1864.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Peshchash	87,445 10 8	87,445 10 8	...	87,445 10 8	...	...
Shrotriems	19,018 14 1	11,036 11 0	...	11,036 11 0	...	7,982 3 1
Ryotwar	45,267 8 3	35,940 8 3	2,246 2 9	38,226 11 0	3,760 9 2	3,870 4 1
Rents for more than one year	1,423 12 4	755 6 4	490 0 0	1,245 6 4	...	178 6 0
Do. for one year	6,825 12 5	6,822 5 0	...	6,823 5 0	...	4 7 6
Amani	325 3 16	325 7 5	...	625 7 5	...	2 12 5
Miscellaneous	6,646 14 7	291 0 5	2,575 4 8	2,866 5 1	...	3,780 9 6
Total ...	1,67,557 13 3	1,42,667 1 1	5,311 7 5	1,47,978 8 6	3,760 9 2	15,818 10 7
Abkary	6,712 1 3	4,128 1 9	220 5 4	4,348 7 1	2,108 2 0	255 8 2
Income tax	10,735 6 3	7,536 8 1	161 3 0	7,697 11 1	2,112 12 3	924 14 17
Mourpba	28 10 2	16 7 0	...	16 7 0	5 15 2	6 4 0
Total ...	17,476 1 8	11,681 0 10	381 8 4	12,062 9 2	4,226 13 5	1,186 11 1
Grand Total ...	1,85,033 13 11	1,54,347 1 11	5,692 15 9	1,60,041 1 8	7,987 6 7	17,005 5 8
Per centage ...						9 0 0

1. The particulars of the balance Rupees 17,005-5-8 shown in the last column are as follows :—

2. Of Rupees 5,300-11-1, which was exhibited as the recoverable balance in the last Jummahbundy report, Rupees 2,691-2-5 was duly collected, and Rupees 700 11-3 remitted under the orders of the Board marginally noted leaving a balance of Rupees 1,938-13-5 still outstanding.

3. Of Rupees 12,569-8-4 shown as irrecoverable last year, Rupees 5,875-0-9 has been written off, sanction having been withheld for the remainder, viz., Rupees 6,694-7-7* pending the final settlement of the claims for compensation in certain Shrotriem villages.

4. Adding the balance still outstanding on the recoverable arrears of last year alluded to, and the amount for which sanction has been withheld, as also the balance for Fusly 1272, inclusive of Sriharikota, we have the total sum of Rupees 17,005-5-8 outstanding on 31st August 1864, as detailed below, and may consider as shown subsequently that as regards the lands held at the ordinary rates of assessment the actual arrears are not more than Rupees 70 odd :—

	RS.	A.	P.
Amount still outstanding on the balance of last year ...	1,938	13	5
Amount of the irrecoverable balance for which sanction was withheld	6,694	7	7
Balance of Fusly 1272	6,812	7	1
Do. of Sriharikota villages	1,559	9	7
Total ...	17,005	5	8

Recommendation in regard to the Irrecoverable arrears of 20. The particulars of the remissions I beg to recommend for this year out of the said balance of Rupees 17,005-5-8 are given in the subjoined abstract :—

ITEMS.	Balance out- standing on the 31st August 1864.	Recoverable.	Irrecoverable.	Doubtful.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Peshchash	...	...	...	...
Shrotriems	7,982 3 1	630 9 5	5,925 10 5	1,392 15 5
Ryotwar	3,870 4 1	1,167 8 1	2,337 2 1	356 9 11
Rents for more than one year	178 6 0	178 6 0	...	...
Rents for one year	4 7 6	7 7 6	...	...
Amani	2 12 5	...	...	...
Miscellaneous	3,780 9 6	2,727 0 5	1,053 9 1	...
Total ...	15,818 10 7	4,735 15 5	9,334 2 0	1,748 9 2
Abkary	255 8 2	31 9 0	223 15 2	...
Income tax	924 14 17	924 14 11	...	...
Mourpba	6 4 0	...	6 4 0	...
Total ...	1,186 11 1	956 7 11	230 3 2	...
Grand Total ...	17,005 5 8	5,693 7 4	9,564 5 2	1,748 9 2

Shrotriems.

1. Of Rupees 7,982-3-1 due on Shrotriems, Rupees 7,788-5-9 appertain to the thirteen Shrotriem villages in which compensation has to be paid; and the remainder, Rupees 193-13-4, is due on the six villages named below :—

	RS.	A.	P.
Hissa Vavilipadu	124	6	10
Ananta Bhotla Khandriga	9	5	1
Kalam Bhotla Khandriga	0	3	1
Gotlapalem	0	12	5
Srirangarajapuram	8	12	0
Ogurupadu	50	5	11
Total ...	193	13	4

Irrecoverable.

1. And of Rupees 5,928-10-5 entered as irrecoverable, Rupees 5,878-4-6 relate to the said thirteen Shrotriem villages, and Rupees 50-5-11 to the village of Ogurupadu referred to in Clause 1st of paragraph 17 of my last report. I have entered these items again, and the grounds on which the remission is applied for will be stated in the special report.

Doubtful.

1. Whilst Rupees 1,392-15-5 entered as "Doubtful," is the balance of Jodi due on the Shrotriem village of Ambapuram, which will also be disposed of in the special report.

Recoverable.

1. The recoverable balance of Shrotriem arrears Rupees 660, I may add also appertain to the said thirteen Shrotriems with the exception of Rupees 143-7-5, due on five of the six Shrotriens already alluded to; and this closes the details of this tenure.

Ryotwar doubtful arrears.

1. The Ryotwar arrears also refer largely to Inams. Of Rupees 355-9-11 shown as doubtful, Rupees 309-7-10 are quit-rents in the Sub-division; the circumstances under which they are entered under this head being explained in paragraph 18 of the Acting Sub-Collector's report; and Rupees 46-2-1 appertain to the Principal division, the collection of which is stayed pending the receipt of title deeds.

Irrecoverable arrears of Ryotwar, &c.

1. The Nakkavari Khandriga being an enfranchised Inam in the village of Mudivarti in Nellore Taluk, and having been sold for the recovery of arrears due therein for Fuslies 1270 and 1271, there is a sum of Rupees 174-4-9 to be written off as the excess due over the proceeds of sale.

2. Bhuvanapallivari Khandriga in Mahammadapuram in Atmakur Taluk having been resumed for arrears, the sum of Rupees 70-10-0 due thereon for Fusly 1272 has to be remitted as irrecoverable.

3. Of Rupees 116-0-1 detailed below, Rupees 25-2-2 are irrecoverable being the Jodi on resumed Inams, and the two remaining items are usual remissions.

	RS.	A.	P.
Jodi on Inams permanently resumed. ...	25	2	2
Do. usually remitted... ..	79	14	1
Do. on Kattubadi Inams... ..	10	15	10
	116	0	1

4. In consequence of certain service Inams having been rendered unfit for cultivation, a proportionate remission has been allowed on the Puttah demands of the servants themselves or other Ryots chosen by them as I have already stated. The amount thus remitted is Rupees 247-4-4.

5. A sum of Rupees 80-12-2 is the usual remission on account of Pulari to certain classes; and thus Inams are Rupees 688-15-4 of the amount entered as irrecoverable under the head of Ryotwar.

6. Rupees 295-1-8 is an adjustment under the head of boundary disputes as detailed in my reports of the preceding years.

	RS.	A.	P.
"Foute"	16	14	1
"Farari"	39	14	2
"Nadar"	17	8	6
Total	74	4	9

7. And Rupees* 16, 39, and 17 are all that is due to, I am glad to say, the now nearly obsolete terms of "Fouti," "Farari," "Nadar."

8. The items entered below show a total balance of Rupees 2,627-5-0:—

	RS.	A.	P.
1. Lands taken up for public purposes	133	2	11
2. Loss of assessment for want of purchases of lands put up for sale	97	12	11
3. Deficiency in the recorded area of fields, &c.	80	8	3
4. Assessment on lands relinquished and waste charged... ..	297	9	11
5. Amount erroneously charged... ..	231	14	5
6. Tirwajasti improperly charged	34	14	1
7. Assessment charged on the excess of Inams over the Jari extent	207	6	11
8. Amount payable to the village servants of Alturti for repairing a tank at their expense	98	11	1
9. Remission to Cheyroot Contractor in the Sriharikota Division	901	10	1
10. Wastage of Tamarind and Canal toll for landing the same in do.	54	7	8
11. Assessment of land cultivated by Yanadies in Sriharikota... ..	22	13	8
12. Amount recommended to be written off by the Collector of Madras in do.	13	7	1
13. Abkary	223	15	2
14. Moturpha	6	4	0
15. Stalakurnum's Russum on Shrotriems	222	10	10

Grand Total... 2,627 5 0

I. The first, it will be observed, is the assessment of lands and quit-rent of Inams taken up for public purposes.

II. The second is the assessment of lands put up for sale, but not bid for by the Ryots in consequence of the inferior nature of the soil, &c.

III. The third, Rupees 80, is the assessment due on short measurement where more land had been shown than was actually available, and includes Rupees 5 for lands carried away by a flood.

IV. The fourth is the assessment on lands relinquished, and on waste lands charged at the Jummahbundy but remitted subsequently.

V. The fifth is assessment erroneously charged and composed of various items.

VI. The sixth is water rate improperly charged.

VII. The seventh is the assessment charged on the excess of Inam lands over the extent entered in the Jari accounts in the Sub-division.

VIII. The eighth is the difference between the dry and wet assessment on wet lands in Alturti village payable to the parties who repaired the tank at their own expense; and the 9th, 10th, 11th, and 12th items appertain to Sriharikota.

IX. The ninth is the remission recommended by the Collector of Madras to the Cheyroot Contractor in consideration of the inferior quality of the Cheyroot as set forth in the accompanying copy of Mr. Fane's letter of the 31st August 1864, which further sets forth the faulty system pursued in the District of Madras in bringing to account the Cheyroot Beriz by entering as demand the estimated value thereof, including packing, &c., instead of entering only the amount actually realized by sale.

X. The tenth is the wastage of tamarind and canal toll, the tamarind being gathered by the Yanadies, and the wastage and charges of conveyance being written off.

XI. The eleventh is the assessment of land cultivated by these Yanadies and usually remitted.

XII. Whilst the twelfth is assessment recommended for remission by the Collector of Madras under the signature of the Deputy Collector, as shown in the accompanying extract.

9. Having now gone through the items comprised under Land Revenue, it now remains for me to state the causes for writing off the arrears under Abkary and Moturpha.

1. Of Rupees 223-15-2, a sum of Rupees 190-9-2 is outstanding on the renter of Atmakur Taluk; while the remainder, Rupees 33-6-0, is due by the renter of Udayagiri.

2. In Clause 3rd, paragraph 15 of my last report, I requested sanction for writing off the former balance; but as the sanction has not been accorded I request the Board's attention to the circumstances therein given, from which it will be seen that the said sum of Rupees 190-9-2 is irrecoverable.

3. In Clause 7th of paragraph 17 of my last report, I requested sanction to write off Rupees 36 from the arrears due by the renter of Udayagiri. The Taluk was refuted in Fusly 1271 for five years. But the renter could not enter upon his lease till the 28th July 1861. Hence in Fusly 1271 he was entitled only to the difference between 36 Rupees referred to, and the proportion due for the twenty-eight days of July, or Rupees 33-6-0. For Fusly 1272 however he is entitled to the full remission of Rupees 36; the aggregate amount for the two Fuslies 1271 and 1272 being Rupees 69-6-0. But Rupees 36 have been remitted already, it now remains to write off the remainder, viz., Rupees 33-6-0.

10. The items Moturpha and Stalakurnum Russums do not call for any remarks; and excluding Shrotriems I beg to annex an abstract statement showing Fusliwar the arrears now recommended for remission:—

Fuslies	Ryotwar.		STALAKURNUMS.		Total.	Rents for one year.	Aman.	Miscellaneous.	Total.	Abkarry.	Moturpha.	Total.
	Rs.	A. P.	Rs.	A. P.								
1265...	...	...	...	...	...	...	...	...	...	...	...	...
1266...	...	...	...	...	...	...	...	...	...	...	...	...
1267...	...	...	...	...	...	...	...	...	...	...	...	...
1268...	...	...	...	...	...	...	...	...	...	...	...	...
1269...	...	...	...	...	...	...	...	...	...	...	...	...
1270...	...	...	...	...	...	...	...	...	...	...	...	...
1271...	...	...	...	...	...	...	...	...	...	...	...	...
1272...	...	...	...	...	...	...	...	...	...	...	...	...
	2,013	17	0	110	12	3	222	10	2,347	2	1	2

* Death Rs. A. P.
 Absconded 16 14 1
 Poverty 39 14 2
 Other reasons 17 8 6
 3,635 10 9

11. In the 18th paragraph of his report, the Sub-Collector refers to Rupees 125 recommended for remission as being undisposed of in consequence of sanction having been withheld. In regard to this I have to state that the details of the said sum as entered in the paragraph referred to were not included in the demand, and therefore sanction has not been requested for writing off, which should have been communicated and shall be now.

Fuslies.	Maunds.	S.	O.
1266	310	0	0
1269	2,526	17	0
1270	4,164	29	0
1271	2,792	8	4
1272	1,448	6	13

11,241 31 1

† Paragraph 9 of the Deputy Collector's report.

12. The wastage of salt relating to the five Fuslies noted in the margin, amounts to 11,241 Maunds. The particulars of the same are given by the Deputy Collector; and below are shown as regards each Division.

Divisions.	Amount of wastage.	
	M.	S. CH.
Kanuparty	646	20 7
Padarty	131	35 7
Pakala	1,430	24 5
Tummalapenta	114	27 3
Isakapalli	1,643	23 15
Gegulapalli	77	0 0
Krishnapatnam	977	0 0
Gangapatnam	1,196	27 14
Dugarazupatnam	953	34 0
Tada	1,550	9 1
Ramapuram	86	0 0
Sunnepagunta	2,459	18 13
	11,241	31 1

13. And my recommendation for the year as regards amount to be written off are thus, Rupees 2,504-5-2, and Maunds 11,241, seers 31, Ch. 1 of salt.

Extent to which coercive process was employed.

21. 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. The subjoined is an abstract thereof:—

	PROCESS ISSUED.			PROPERTY ATTACHED.		PROPERTY SOLD.	
	Number of villages.	Number of Ryots.	Amount of balance.	Moveable.	Immoveable.	Moveable.	Immoveable.
Principal Division ...	87	587	Rupees 5,060	Rupees 1,811	Rupees 1,353	Rupees 200	Rupees 557
Sub-Division ...	60	1,103	Rupees 6,917	Rupees 254	Rupees 1,151	Rupees 137	Rupees 318
Total ...	167	1,690	Rupees 11,977	Rupees 2,065	Rupees 2,506	Rupees 337	Rupees 875

2. Process was issued for the collection of Rupees 11,977; but a large portion thereof was paid without the necessity of distraint. So that only Rupees 4,571 worth of property was attached, of which again only Rupees 1,212 were realized by actual sale.

3. In the Sub-division coercive measures were employed to a larger extent than in the preceding year. In paragraph 19 of his report, the Acting Sub-Collector explains the cause. He sent for the Ryots and made personal inquiries; and whilst regretting the mismanagement previously referred to in respect to the withered crops, he gives it as his opinion that the distress has been in part occasioned by the Ryots clinging to their land instead of contracting the area in occupation with reference to their resources.

Charges.

22. The following abstract shows the gross collections and charges of Fuslies 1272 and 1273, in comparison with each other. The particulars are given in Statement No. 14:—

ITEMS.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Sibbundy and Saderwarid	2,22,493	2,22,840	437	.....
Extra charges	96,191	58,442	.....	37,749
Total ...	3,18,594	2,81,282	437	37,749
			Net Decrease ...	37,312

2. The increase of Rupees 437 under the charges of Sibbundy and Saderwarid does not call for any explanation.

	RS.
Share of salt manufacturers	19,695
Batta to Prisoners	2,460
Refunds of Land Revenue	6,856
Total ...	29,011

3. The large decrease of Rupees 27,749 under Extra charges has principally occurred in the (1) Refunds of Land Revenue, (2) share of salt manufacturers; and (3) batta to prisoners, &c.

4. The large falling off, amounting to Rupees 19,695, in the share of the manufacturers of salt is attributed to the suspension of their payments pending the receipt of the Board's orders as to the price of salt received by weightment.

5. The decrease of Rupees 2,460 is owing to this item being credited to the head of "Law and Justice" in the Treasury accounts under the orders of the Accountant General.

6. Large sums having been refunded from the collection of Moturpha and Income tax in Fusly 1272 as explained in my last report also swell the charges of that year as compared with this.

7. I may also add that the charges for the Police guard have not been incurred this year, the item being credited to "Law and Justice" in the Treasury accounts.

Working of the new system of accounts.

they are all completed; and their complete introduction will be obtained shortly.

Land acquired by public servants.

Remarks on the conduct of the subordinate officers.

2. Mr. Elliott and Mr. Williams, to whose efficient discharge of their duties, I had the pleasure of expressing myself indebted last year have since left the District. They left, Mr. Elliott after two of the Sub-division Taluks had been settled, Mr. Williams after he had done one of his own Taluks, one of mine; and I have only to repeat the testimony I gave in their favor last year.

3. Mr. Pennington has been in charge of the Head Assistant's office, and having made the Jummaabundy of the Kaval Taluk is now discharging the current duties of the office as Acting Head Assistant to my entire satisfaction.

4. Mr. Jellicoe continues to give me the same hearty support, in the Treasury Department, I had the pleasure of acknowledging last year.

5. And Cumili Narayanasami Mudali is the same indefatigable officer to whose unceasing care the successful administration of the salt department is so much due.

6. Mr. Plunkett, my Head Clerk in the English Department, has rendered another year's good service to Government.

7. And the Deputy Collector in charge of the Zemindary tracts, and my Serishtadar, who have both recently joined, have severally taken up the duties of their respective offices most satisfactorily.

8. The Tahsildar of the Nellore Taluk, having taken his pension, has given me an opportunity of promoting Kanchi Subba Row, the Tahsildar of the Atmakur Taluk, whose good conduct I had the pleasure of specially bringing to the notice of the Board last year; and, whether as regards his successor, Kanchi Balagi Row, who returns to the District with as high a character as a man could well win, or the rest of the public establishment as it now stands, I think I may with a few exceptions state that the Government have an excellent body of public servants, and that the late revision of the salt establishment has been made good use of.

NELLORE, 22nd September 1864.

(Signed) J. W. B. DYKES, Collector.

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SUB-COLLECTORATE.

1. I have the honor to forward the Report of the Annual Settlement of the Sub-division for Fusly 1273, accompanied by the usual statements.

Villages at which the settlement was made.

2. The settlement of the Taluk of Kanigiri was made by Mr. E. F. Elliott, the late Sub-Collector, at Pedda Cherlapalli in that Taluk, that of the Taluk of Ongole was made by the same officer at Addanki and Pellur; and the settlement of the third Taluk, Kandukur, was conducted by yourself at Ramapatam.

Variations in the number and tenure of villages and Puttahs.

3. The number of villages and the tenure under which they were held were the same as in the previous Fusly, with the following exceptions:—Dharmavaram Ghadiyaramvari Khandriga, Dharmavaram Kurugantivari Khandriga, and Petluru Chamarativari Khandriga, three villages in the Taluk of Kandukur, which have hitherto been rented every year, were during this Fusly brought under the Ryotwary system in accordance with your desire. The number of Land Revenue Puttahs was 22,158, being an increase of 614.

Season and sanitary state.

4. The season was most unfavorable. The rains in June and July were sufficient to enable the Ryots to raise Sazza, Jonna, Raghy, and other dry crops; but they subsequently suffered a great deal from want of rain in September. The crops in garden lands, dependent on the irrigation from wells, were the only early dry crops which really prospered. The later crops of Paira, Jonna, and Indigo, which were sown in November, appear to have thriven better.

5. The wet cultivation fared very badly. The rain during the north-east monsoon was scanty, and there was almost a drought from the beginning of November to the end of the Fusly. Few tanks received more than a half or a quarter of their usual supply, and consequently a large proportion of the crops was withered. I append a statement exhibiting the rain-fall in the Sub-division during the year commencing with the 1st of April 1863, and ending the 31st of March 1864, and an average of the fall during each half of that year. I do not understand the rain gauge used here being unable to reduce it to the usual English measurement; and regret that I have not one of a simpler and better construction, such as those to which I have been lately accustomed.

Months.	Kandukur.	Ongole.	Kanigiri.
	In. 10s. 100s.	In. 10s. 100s.	In. 10s. 100s.
April 1863	4 0 0	0 7 0	...
May "	0 0 3	...	...
June "	2 0 3	0 8 5	...
July "	4 3 8	4 6 9	...
August "	...	2 2 2	...
September "	3 3 0	2 7 1	...
Total	13 7 4	11 1 7	...
Average	2 2 9	1 8 6	...
October "	22 0 1	13 0 8	...
November "	2 6 3	0 7 2	0 2 6
December "	1 0 6	...	...
January 1864	...	...	...
February "	...	...	...
March "	...	...	...
Total	25 7 0	13 8 0	0 2 6
Average	4 2 8	2 3 6	0 0 4
Grand Total	39 4 4	24 9 7	0 2 6

6. The sanitary condition of the division was comparatively favorable. Cholera prevailed in some localities from September to January, when it disappeared; but it does not appear to have been peculiarly virulent. Small-pox was more fatal and more extensively prevalent. November and December were the only months in which none was reported.

7. The cattle suffered from Murrain and Cow-pox; but not so much as they did during the previous Fusly. The former is the disease which has been so destructive in Kurnool; and the latter, called in Telugu "Gali Kuntlu," is a more manageable, though most troublesome, disease. The mortality has been greatest from the Murrain. The cattle have also experienced much distress from the want of pasturage and water.

Prices.

8. Prices were considerably higher than they had been during the previous Fusly. The greatest increase was in the price of horse gram, both on account of the comparatively small extent of cultivation, and on account of its being exported to Madras and other Districts. The least rise was in "Warigu," a grain which constitutes the principal article of food among the population of the Taluk of Ongole. Raghy is chiefly consumed in the Taluk of Kanigiri, and Jonna and rice in Kandukur. The rise in the prices of these articles of food has been great especially in the two latter. I am a little surprised to observe that Jonna was more expensive than even the higher kind of rice. The generally unfavorable season, and the exportation of paddy into the Ceded Districts were, I believe, the chief causes of the rise in prices, which, especially in the latter part of the Fusly, has been most keenly felt by those who do not gain their livelihood by cultivation. A statement, in illustration of these remarks, is appended.

Average price of grain in the Sub-division per garce.

Fuslies.	Paddy, 1st quality.	Paddy, 2nd quality.	Jonna.	Sazza.	Grain.	Raghy.	Warigu.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1272	182 3 8	166 13 7	184 3 7	171 3 8	148 12 6	154 12 7	170 2 9
1273	211 7 3	197 14 4	217 2 7	200 0 0	208 3 11	185 7 8	193 9 8

Ryots' holdings.

9. The occupied area has considerably increased. At the commencement of the Fusly Acres 2,36,185 were in the occupation of the Ryots, with an assessment of Rupees 4,68,189; and before the close of the Fusly this had risen to Acres 2,71,541, bearing an assessment of Rupees 4,82,592, exhibiting an increase of Acres 8,356 in extent, and of Rupees 14,403 in assessment. This is a much larger extent than was exhibited last Fusly; although there was not a very great increase in the actual amount of assessment, the increase in extent being Acres 3,730, and in assessment only Rupees 1,015. The reason of this difference is that land of lower value has been taken up principally on account of pasturage.

Actual cultivation.

10. The area of cultivation has also increased, notwithstanding the unfavorable season. The assessment of lands actually cultivated, including Tirvajasti and Fasaljasti, was Rupees 4,25,672, which is an increase of Rupees 2,011 over that of the previous Fusly, in which I observe there was a considerable falling off, amounting to six times the present increase. I append a brief statement of the actual cultivation under the three heads of Wet, Dry, and Garden.

Statement of actual cultivation.

Items.	Fusly 1272	Fusly 1273.	Increase.	Decrease.
Wet	49,940	54,639	4,699	...
Dry	3,17,700	3,22,036	4,276	...
Garden	49,976	43,187	...	6,789
Total... ..	4,17,676	4,19,862	8,975	6,789
Fasaljasti	632	992	360	...
Tirvajasti	5,355	4,818	...	535
Total... ..	4,23,631	4,25,672	9,335	7,324
Net Increase ...			2,011	

Waste charged and remitted.

11. The next brief statement shows the amount of waste for which both remissions and charges were made. The remissions were rather less than in the previous Fusly, and the charges were higher, but the difference was not very great. The large amount of Rupees 31,220 was charged upon the waste in dry lands, on account of the Ryots having purposely left them uncultivated in order that they might obtain a wider extent of pasturage for their cattle. I am informed that great care was taken to ascertain that the remissions should be justly and fairly applied. The greater amount was, of course, granted for wet lands, and but little was given for gardens, as the owners of the latter kind of cultivation were expected to see that their wells were kept in repair.

Remissions and Charges for waste.

ITEMS.	REMISSIONS.		CHARGES.	
	Extent.	Assessment.	Extent.	Assessment.
	Acres.	RS. A. P.	Acres.	RS. A. P.
Wet	4,293	28,611 13 9	188	1,241 5 10
Dry	...	...	26,825	3,229 3 0
Garden	8	64 12 7	361	1,691 10 0
Total... ..	4,501	28,676 10 4	27,574	31,053 2 10

Particulars of remission.

12. The sum of Rupees 2,023 was remitted for withered crops. The season was very unfavorable, more so I believe than in the preceding Fusly, and yet the remissions appear to have been less. I do not feel satisfied with this result, and I am sure there has been some error, which a little forethought would have prevented. I am not sure whether more blame is attributable to the Tahsildar or to the Ryots, as I am not certain when the latter gave the necessary intimation regarding the failure of their crops to the village authorities, and through them to the Taluk officials. The examination of crops which had been reported as withered ought in fairness to the Ryots to have been held within the three first months of the year, but I was surprised to find on my arrival here, in the middle of March, that it had only just been begun. An accurate estimate of failure can only be made on standing crops, and in many instances the Ryots failed to obtain remissions, because they had not permitted the stubble and withered stalks to remain. In a few cases I thought it right to give remission where part of the crop had yielded a little, but where the greater part had withered and failed.

13. The permanent remissions in the Taluk of Kanigiri, which were known by the names of Trijayi, Choutayi, Dasabandan, Kattugutta, Paimaish Kamai, Discretionary remission, and Tirvakami, do not appear in the present statement of remissions for this Fusly, because they have been once for all deducted from the original rates, in accordance with the orders of the Board. The item called Shrotriem Rigayat is still inserted, because four villages have been entered in the accounts as Shrotriem; but on the receipt of the Register Book from the Inam Commissioner as evidence of their having been enfranchised, this item will likewise disappear.

Sundry Items of Revenue.

14. There was an increase of Rupees 2,212 in the Sundry Items of Revenue. The increase in the Inam Bedigas was occasioned by the increase in the quit-rent, which had been imposed by the Inam Commissioner on Inams both in Government and in Shrotriem villages. Rupees 5,746

had been omitted in the accounts of last Fusly, and that sum has been entered in the present accounts according to the opinion you expressed on the subject in your letter, No. 37 of the 14th of July. I observe a decrease of Rupees 4,662 in the Pailari. This, I am informed, is attributable to the Ryots having taken up a large extent of their grazing lands for cultivation. The only other item which appears to call for remark is the Inam Tafriak, which, with two or three items, have been transferred from the head of "Ryotwary" to that of "Land Revenue Miscellaneous." I have communicated with you on the subject of this tax, which the Inam Commissioner appears heartily to condemn, and I hope it may soon be completely abolished. There was a decrease in this amount of Rupees 74.

Cultivation of special products.

15. There was a marked difference in the cultivation of special products between this and the previous Fusly. The increase in the cultivation of cotton was not nearly so great as before, but the progress is still very noticeable, and it has of course been occasioned by the continued profitable character of this remunerative cultivation. The opposite cause has retarded the cultivation of Indigo to a considerable extent; nearly seven thousand acres less were cultivated than had been the case during the previous Fusly. The cultivation of Sugar-cane was so small that it scarcely needs to be mentioned. Four acres only were cultivated in the stony Taluk of Kanigiri. The following brief statement shows the variations in the Cotton and Indigo crops.

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Cotton...	6,068	6,612	544	...
Indigo...	14,586	7,637	...	6,949

Entire Revenue compared with that of the previous Fusly.

16. The following simple statement exhibits in one view the entire Land and other Revenue in comparison with the previous Fusly. The net increase was Rupees 21,658:—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Permanently settled...	7,700	7,700	...	...
Quit-rent on Shrotriems and Inams...	17,480	17,571	91	...
Rented villages...	460	...	...	460
Ryotwary...	5,01,423	5,23,450	22,027	...
Abkarry...	10,733	10,733	...	...
Total...	5,37,796	5,59,454	22,118	460
Net Increase...	...	...	21,658	...

No village was rented during the Fusly, and those which had formerly been rented were placed under the Ryotwary system, in accordance with the orders of the Board. The increase in the Ryotwary Revenue is large considering the unfavorable season.

Demand Collection and Balance of the Current Revenue.

17. The next statement shows in a simplified form the amount of the current collections and balance. The balance at the close of the Fusly was rather large; but a great deal has since been collected, and I have directed the Tahsildars to exert themselves in collecting the remainder, which is not very great:—

Items.	Demand for Fusly 1273.	Collection.	Balance.	Subsequent collection to the end of July.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue including Miscellaneous...	5,48,721 4 2	5,33,533 6 3	15,187 13 11	9,183 4 11	5,999 9 0
Sundry Sources of Revenue...	10,733 0 0	9,751 0 8	981 15 4	865 14 9	116 0 7
Extra Revenue.	623 7 8	400 0 7	225 7 1	88 4 4	137 2 9
Road Fund...	1,027 5 4	966 10 2	60 11 2	30 5 10	30 5 4
Interest...	34 4 1	32 7 0	1 13 1	0 0 10	1 12 3
Total...	5,61,141 5 3	5,44,683 8 8	16,457 12 7	10,172 14 8	6,284 13 11

18. Only one more brief statement need

appear in the text of the report, namely,

Collection and Balance of arrears.

Collection and Balance of Arrears.

Items.	For what Fusly.	Arrears at the beginning of the Fusly 1273.	Amount collected and remitted within the Fusly.	Balance at the close of the Fusly.	Subsequent collection up to the end of July.	BALANCE.			
						Recoverable.	Doubtful.	Irrecoverable.	Total.
Ryotwary...	1263 to 1272	8,395 9 9	7,612 4 10	1,233 4 11	5 10 3	58 1 7	7 10	910 1 3	1,277 10 8
Rents for one year...	1270	7 3 7	2 12 6	4 7 1	...	2 7 1	...	2 0 0	0 4 7 1
Rents for more than one year...	1272	147 10 1	147 10 1	...	...	...	...	...	...
Shrotriems...	1269 to 1272	2,127 1 0	2,068 3 4	58 13 8	...	58 13 8	...	...	58 13 8
Stalakarums...	1270 to 1272	208 13 11	184 1 7	24 12 4	0 0 5	8 0 9	...	16 11 2	24 11 11
Do. Shrotriems and Moturpha and Sundry small Farms...	1264 to 1270	16 2 5	11 6 0	4 12 5	...	...	...	4 12 5	4 12 5
Abkarry...	1272	816 8 8	816 8 8	...	...	...	...	...	...
Dowle Izafa on Land Revenue...	1264 to 1272	65 8 10	42 12 3	22 12 7	16 5 1	...	...	6 7 6	6 7 6
Interest on Land Revenue...	1264 to 1265	69 11 4	...	69 11 4	...	...	...	69 11 4	69 11 4
Do. on Shrotriems...	1264 to 1269	64 15 11	31 14 2	33 1 9	...	33 1 9	...	33 1 9	33 1 9
Do. on Abkarry...	1264 to 1266	1 7 2	...	1 7 2	...	1 7 2	...	1 7 2	1 7 2
Road Fund...	1267 to 1272	82 0 11	58 0 6	24 0 5	...	5 14 4	...	18 2 1	24 0 5
Total...	.....	12,502 14 11	11,975 11 3	1,327 3 8	9 21 15	133 5 5	369 7 10	1,062 6 8	1,505 3 11

The balance is not very large. It will be observed that the sum of Rupees 1,062-6-8 has been classed as irrecoverable, out of which Rupees 125-1-9 were recommended for remission; but sanction was withheld without any reason being assigned. Sanction is now requested for the remission of the entire amount. The following are the particulars of this sum :—

	RS.	A.	P.
Interest...	104	4	3
Road Fund...	9	8	5
Dowle Izapha...	6	7	6
Moturpha...	4	12	5
Ryotwarry...	0	1	2
Total...	125	1	9

The sum of Rupees 309-7-10 has been entered as doubtful. This was the assessment charged for an excess found in the Inams situated in the village of Musanur, in the Taluk of Kanigiri. The collection has been suspended until the result of the Inam Commissioner's decision may be fully made known. It appears that the Inams have been enfranchised including the excess, and that Puttahs to this effect have been issued, and, therefore, on the receipt of the quit-rent register book from the Inam Commissioner in confirmation of this the entire sum will be recommended for remission.

Coercive measures.

19. I am sorry to say that more coercive measures for the recovery of revenue were required than had been the case in the previous Fusly. The property of 1,082 Ryots was attached and sold in the Taluk of Kandukur alone, realizing only Rupees 339. As the applications for the attachment of property multiplied towards the end of the Fusly, I sent for some of the Ryots to make personal inquiries, and generally found that it was necessary to carry the Tahsildar's recommendation into effect. It is very much to be regretted that the Ryots will not, in such cases, relinquish their lands, and permit others to cultivate what is evidently bringing trouble and debt on themselves. The season was hard, and doubtless they hoped that better times were coming. This makes me regret still more that I could not make further remissions, and that the withered crops were not thoroughly examined.

Lands in the possession of Government servants.

20. No land was acquired during the Fusly by Government servants.

RAMAFATAM,
13th September 1864.

(Signed) H. MORRIS,
Acting Sub-Collector.

(True Copy.)

(Signed) J. W. B. DYKES,
Collector.

98

SETTLEMENT REPORT
OF
BELLARY.

1. I have the honor to submit the usual Settlement Report for Fusly 1273 (1863-64), accompanied by the prescribed Statements.

Villages at which the Settlement was made.

2. Statement No. I shows the number and names of stations where the Settlement of each Taluk was conducted. It will be observed from the same, that among the Taluks settled by the late Acting Collector, the Taluk of Kudlighi was settled in Hospett and Kamapur, as that Taluk was unhealthy, and drinkable water was scarce during the period.

Variation in the tenure of villages.

3. The variations in the tenure of villages are shown below, with the cause for the same:—

Items,	Circar vil- lages.	Shrotriem villages.	Kayem Jodi villages.	Surva Inam or rent-free villages.
As per last Fusly ...	2,289	76	122	24
<i>Deduct.</i>				
On account of the imposition of quit-rent.	...	46	...	3
On account of excess addition last year.	...	...	...	1
Total...	...	46	...	4
Remainder ...	2,289	30	122	20
<i>Add.</i>				
Deserted villages having been brought under cultivation...	2	...	48	...
Total...	2,291	30	170	20

Forty-five under "Shrotriem-villages," and three under Surva Inam were charged with quit-rent, and therefore included under "Kayem Jodi," and one village (Rangasamoodram in the Taluk of Raidrug) having been surrendered by the Shrotriemdar, was incorporated with Government villages.

Vide Inam Commissioner's letter, No. 561, dated 7th December 1863.

4. Under the head "Surva Inam," one number was by some oversight included in excess of the proper number. This error, continued from Fusly 1271, has been detected and rectified in this Fusly.

5. The total number of villages settled during the Fusly under report, as shown in the Statement, was 2,321; and 1,30,705 Puttahs were granted, of which 99,233, or 76 per cent. were unrenewed, and 24,011, or 18 per cent. renewed; 7,461 being fresh Puttahs for lands newly taken up.

SETTLEMENT REPORT OF

Season and Produce.

6. The rain-fall in Fusly 1273 was less by eight inches than in the previous Fusly, as will be seen from the annexed Statement :—

Situation of the Taluks.	Fusly 1272.		Fusly 1273.			
			April to Sept.		October to March.	
	In.	Ten.	In.	Ten.	In.	Ten.
In 3, Northern Taluks...	23	8	18	2	3	2
„ 5, Southern do. ...	22	6	6	1	4	2
„ 3, Eastern do. ...	20	1	7	7	3	9
„ 4, Western do. ...	20	5	7	1	4	4
Total...	87	...	39	1	15	7
Average ...	21	7	9	8	3	9

7. The dry crops, such as Jonna, Doll, and Sujjaloo, came up pretty well in April, May, June, and July. By the rains which fell in July, August, and September, many were induced to sow their lands with cotton, the yield of which however was not abundant in consequence of the subsequent failure of seasonable rains. The Ryots notwithstanding realized very large profits through the high prices of cotton and grain then ruling.

8. The wet crops during the year under report thrived well, but the extent of cultivation was but small, inasmuch as the supply of water in the tanks was scanty, as exhibited in the following comparative Statement :—

Tanks of	Fusly 1272.	Fusly 1273.
Full supply ...	577	75
do. ...	126	35
do. ...	141	93
do. ...	125	384
No supply ...	149	531
Total...	1,118	...

Sanitary state of the District.

9. Fever and Ague of a virulent type prevailed in the Taluks of Hospet, Alur, Adoni, Raidrug, Anantapur, Dhurmavarum, and Madakasera, from August to May. Cholera broke out in July and continued till about the month of December last, it had also appeared in June

Haviahadgali.
Harpunhelli.

in all the Taluks save those named in the margin. The effects of this attack on the people are exhibited below. The loss of lives from the

first mentioned malady was about twenty-five per cent., and from the latter epidemic about sixty-three per cent., a result much to be regretted.

Epidemic.	Number of persons attacked.	Number of deaths.
Fever and Ague ...	1,086	266
Cholera ...	2,222	2,398

BEILARY.

Murrain prevailed among ploughing cattle as shown below, the average loss being seventy-seven per cent.; on the whole the season was a bad one, when compared with that of the previous Fusly :—

Attacked ... 5,523

Died.

Ploughing cattle... 2,503

Cows ... 929

She Buffaloes ... 844

4,276

Sheep and Goats... 606

Vaccination.

10. The vaccine operations in the District are progressing satisfactorily, as may be seen from the appended Statement, and it is to be hoped that the people are beginning more thoroughly to appreciate the beneficial effects of vaccination on the infant population :—

Fuslies.	Number vaccinated.	Of which number failed.	Number operated.
1271...	7,305	704	6,601
1272...	7,304	714	6,590
1273...	7,467	673	6,794

Prices of grain.

11. The annexed Statement shows a considerable rise in the prices of grain, the percentage over the price of last year ranging from thirty-seven to one-hundred four, which is chiefly attributable to the considerable decrease in the extent of dry cultivation, as well as of wet; the latter in consequence of failure of water supply in tanks. The Ryots generally were strongly induced to sow their lands with cotton in preference to any other crop, by reason of the former having been in great request; so much so, that a large number of merchants both from the interior and Madras voluntarily advanced the cotton-sowing Ryots with large sums of money and in some cases purchased the out-turn of the fields at an early stage of the cultivation :—

Grain.	Price per garce.		Difference.	Per centage.
	Fusly 1272.	Fusly 1273.		
Paddy, 1st sort. ...	Rupees 162	Rupees 231	+ 69	42
Do., 2nd do. ...	149	205	+ 56	37
Cholum... ..	188	345	+ 157	83
Sujjaloo	185	323	+ 138	74
Horse Gram ...	183	323	+ 140	76
Raggy	166	232	+ 116	70
Wheat	360	734	+ 374	104

Ryots' holdings.

12. Under the head of "Ryots' holdings" the annexed Statement will show a net increase of 28,851 Acres, assessed at Rupees 37,304, or an increase of Rupees 14 per cent. over the assessment in Fusly 1272; while there is a decrease of Rupees 7,213 and 18,720 under the heads "Tirwajasty" and "Fussaljasty" respectively, which result is traceable to the failure of water in the tanks

SETTLEMENT REPORT OF

Enclosure B in Statement No. 3.

Description.	FUSLY 1272.		FUSLY 1273.		COMPARISON.			
	Extent.	Assessment.	Extent.	Assessment.	INCREASE.		DECREASE.	
					Extent.	Assessment.	Extent.	Assessment.
Dry	22,48,267	13,72,249	22,80,223	14,16,340	31,956	44,091	.....	.....
Wet	1,59,771	7,15,711	1,56,966	7,08,924	.....	.....	2,105	6,787
Total...	24,08,038	20,87,960	24,36,889	21,25,264	28,871	37,304	Net.	7,213
Tirwajasty ... ..	.....	41,221	.....	34,009	.....	.....	.....	48,729
Fasaljasty ... ..	.....	1,97,426	.....	1,48,706	.....	.....	.....	.....

Cultivation.

13. From the subjoined Statement it will be seen that there is an increase of cultivation as compared with the previous Fusly of 21,640 Acres, and a net decrease of assessment (including the two items of Fasal and Tirwajasty) of Rupees 75,215, which is mostly on wet lands, and is attributable to the failure of rain, and the consequent short supply of water in tanks. During the year under report, dry cultivation was carried on on a larger scale than in the previous year, owing partly to the above reason, and partly to the mass of the cultivating population having taken up cotton cultivation to the neglect of grain produce :—

Description.	FUSLY 1272.		FUSLY 1273.		COMPARISON.			
	Extent.	Assessment.	Extent.	Assessment.	INCREASE.		DECREASE.	
					Extent.	Assessment.	Extent.	Assessment.
Dry	22,28,557	13,62,682	22,67,502	14,10,623	39,005	47,946	.....	.....
Wet { Tank	79,171	4,53,948	60,884	3,29,583	.....	.....	18,287	1,24,365
Channel	42,544	2,75,561	43,175	2,78,596	631	3,035	.....	.....
Wells	46,453	2,16,080	46,744	2,14,249	291	.....	.....	1,831
Total...	1,68,168	9,45,589	1,50,893	8,22,428	922	3,035	18,287	1,26,196
Grand Total...	23,96,725	23,08,271	24,18,395	22,33,056	89,927	50,981	18,287	1,26,196
Net...	.....	.....	.....	.....	21,640	.....	.....	75,215

Waste remitted.

14. The remissions granted under this head amounted to Rupees 74,921,* or 56,586 more than in the previous Fusly, the per centage being about Rupees 309 over those of last year. They were granted on account of uncultivated lands under the several tanks, &c., which had not received even a few months supply of water; only seventy-five tanks having received a full supply, while 577 were full in the preceding Fusly. The annexed Statement shows the amount of remissions given under circumstances beyond the control of the Ryots, during the past five Fuslies, as compared with those given in Fusly 1273:—

Fuslies.	Dry.	Wet.	Total.
1267	27,541	98,133	1,25,674
1269	41,385	52,896	94,281
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

15. The dry waste remitted was on account of some of the indigent Potels, who allowed some of their "Apanam" lands to be waste through unavoidable circumstances.

Under Tanks	69,674
" Nullahs	8,318
" Wells	1,988
Dry waste	941

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Waste charged.

16. Enclosure B in Statement No. 3 shows that the amount of assessment charged on lands (dry and wet) left waste by the Ryots and Reddies, is Rupees 79,288, or 38,619 Rupees more than in the previous year; the excess being Rupees 95 per cent. over last year's waste charged: one-fifth of the amount charged belongs to the Potails, and the remainder four-fifths to the Ryots.

17. As regards the amount charged on irrigated wastes (Rupees 32,964), Mr. Wedderburn pointed out to the Ryots the excessive profits they were realizing from the abnormally high prices of produce; and they one and all voluntarily and cheerfully submitted to the small charge made. Besides, in some of the Western Taluks, the wet lands were sown with dry crops such as Jonna, Raggy, and Cotton, as more likely to return high profits.

18. The dry waste was charged for obvious reasons, the Ryots having taken up cotton cultivation and being unwilling to relinquish the lands as required by the District Hookumnamahs.

Occasional remission.

19. Shavy remissions were granted during the year under review to the amount of Rupees 11 in the Sub-division, while the Kowle remissions show a decrease of Rupees 49,675 as compared with previous year, as will be seen from Statement No. 4. This is owing to the expiry of the Kowle lease, and full assessment being charged thereon.

Dasavandum remission.

20. This item shows a decrease of Rupees 245, as compared with the previous year, which is chiefly owing to the failure of water in the tanks.

21. About forty-five Shrotriem villages having been enfranchised and charged with quit-rent, there is a decrease of Rupees 5,687 under this head.

Extent of lands cultivated with special products.

22. The subjoined Statement shows an increase of 76,486 Acres of Cotton cultivation, and a decrease of 1,708 Acres under Indigo, which latter is attributable to the Ryots sowing their whole lands with the former crop in preference to any other; twenty acres per cent. being the excess cultivation of cotton over that of last year:—

Products.	Fusly 1272. Extent.	Fusly 1273. Extent.	COMPARISON.	
			Increase. Extent.	Decrease. Extent.
Sugar-cane	8,065	8,081	16	...
Cotton	3,89,527	4,66,013	76,486	...
Indigo	3,417	1,709	...	1,708

Sevay Jamma and other heads.

23. In Statement No. 9 there is a decrease of Rupees 12,604 under the head "Jody" on personal Inams which is only nominal, that item having been transferred to its legitimate place in Column 3 of Statement No. 10, as directed by paragraph 9 of the Board's Proceedings, No. LXIX, Board No. 4,031, dated 30th June 1864.

24. The decrease of Rupees 2,171 and of 212 under the heads "Nirsarigi" and "Inam Tafriek" respectively, is traceable to the failure of water in tanks, &c., and to some of the Inamdars themselves cultivating their Inams.

25. The assessment of lands cultivated, but not included in the Jummahbundy, shows an increase of Rupees 1,469, owing to the cultivation made subsequent to the Jummahbundy; while there is a decrease of Rupees 206 under the head "Concealed cultivation," the reason for which is

26. The decrease of Item 11 of "Land Revenue Miscellaneous" amounting to Rupees 2,695, is owing to few cases of service Inams for offices having fallen temporarily vacant during the year under report.

27. Item No. 27 of the above Statement shows an increase of Rupees 971, which is chiefly attributable to the increase of 830 Rupees in the contract for the usufruct of fruit trees in the Taluk of Adony alone.

28. Under the head "Produce of Fisheries," Item 32, there was an increase of Rupees 267-8-0 over last year; but under the instructions of the Board of Revenue conveyed in their Standing Circular, No. LVII, Board No. 4,953, dated 4th August 1864, an increase of Rupees 120 only is shown in the Statement, as the remainder was credited to "District Road Fund" subordinate to "Local Fund." The increase, as above shown, is traceable to the failure of water in the Daroje tank, and the increased competition amongst the Fishery Contractors consequent thereon.

29. The decrease of Rupees 190 under the head "Interest on Arrears of Land Revenue" is attributable to the said sum being separately shown in a Memorandum, as directed in paragraph 17 of the Board's Miscellaneous Circular, No. LXIX, Board No. 4,031, dated 30th June 1864.

30. The decrease of Rupees 556 under "Revenue Fines," is owing to the fines inflicted in cases falling under Regulations IX of 1822 and VI of 1831 being less numerous than in the previous year.

31. The increase of Rupees 342 under "Savings and Refunds" is due to the salary of public officials credited to this head during the period of their absence or suspension from office.

32. The fluctuations in the several items comprised under "Other items" hardly need any explanation, the reasons being obvious from the nature of the headings.

33. In obedience to the orders of the Board of Revenue conveyed in their Official Memorandum, No. 775, dated 9th September 1864, and to the instructions contained in the Circular therein referred to, a separate Memorandum showing the Demand, Collection, and Balance of each item of Land Revenue Miscellaneous, detailed in Statement No. 9, accompanies the usual Statement.

General result of Land Revenue.

34. The annexed Memorandum shows a falling off of Rupees 12,378 under the head "Land Revenue," which is mostly due to the failure of water:—

DESCRIPTION.	Fusly 1272.	Fusly 1273.	COMPARISON.	
			Increase.	Decrease.
Land Revenue... ..	23,99,159	23,61,561	...	34,598
Shrestriem Jodi... ..	...	22,220	22,220	...
.. ..	23,99,159	23,86,781	22,220	34,598
Net...				12,378

35. The demand of Land Revenue for the Fusly under report is Rupees 23,86,781; of which Rupees 23,43,794 were collected up to August last, leaving a balance on account of that Fusly of Rupees 42,987. It is surmised that about 8,000 Rupees may hereafter be considered irrecoverable, and that the remainder of the former sum can be collected.

Abkary.

36. The net increase of Rupees 1,40,951 under "Abkary" is attributable to the inclusion in the accounts of the collections under this head in the Military Cantonment of this station under the Proceedings of the Board of Revenue, No. 2,768, dated 8th May 1863.

Income tax.

37. This item shows a net decrease of Rupees 21,868 owing to the reduction of the one per cent. rate, as per Board's Miscellaneous Circular, No. LIII, Board No. 3,960, dated 30th June 1863.

Moturpha.

38. Under the instructions of the Board of Revenue conveyed in their Miscellaneous Circular, No. XXXVI, Board No. 2,383, dated 20th April 1864, a sum of Rupees 410-0-0, which was in deposit pending the appearance of the parties claiming the same, was brought to account.

Earth Salt Revenue.

39. This item exhibits an increase of Rupees 1,704 for the Fusly under report, owing to the brisk demand in the market for this article, in consequence of which more pans were formed than in the previous year.

Stamps.

40. There is an increase of Rupees 4,819, which is due to the increase of litigation, and to the extraordinarily numerous executions of agreements between Ryots and merchants on account of cotton negotiations.

Demand, Collection and Balance of all Sources of Revenue current.

41. The Demand under all heads of Revenue for Fusly 1273, as shown in Statement No. 11, is Rupees 31,84,704; of which Rupees 29,99,422 were collected up to the end of the Fusly, and Rupees 1,33,631 collected subsequently up to August last; leaving a balance up to that month on account of the Fusly Rupees 53,648 uncollected, as particularized below:—

	RS.
Land Revenue... ..	48,036
Abkary	2,515
Income tax	2,117
Salt Revenue... ..	981
	53,648

42. It may be surmised that of this balance a sum of Rupees 14,649 can be collected without much exertion, and that the remainder, Rupees 9,000 (which mostly consists of the Jodi charged on village service Inams as per Extract from Minutes of Consultation, paragraph 33, dated 2nd June 1857), will prove to be irrecoverable.

Demand, Collection and Balance of Arrears.

43. Statement No. 13 shows the particulars of the arrears of all sources of Revenue, which at the beginning of the Fusly under review amounted to Rupees 1,78,372; from which the amount of subsequent collections within the Fusly and that remitted, aggregating Rupees 1,56,553 being deducted, leaves a balance of Rupees 21,819 at the close of the Fusly. The collections on account of the latter sum up to August last came to Rupees 876, which reduces the balance to Rupees 20,943.

44. During the settlement of Fusly 1273 a full inquiry was made into the causes of arrears, as detailed in the subjoined Statement; from which it will be seen that the circumstances under which the recommendation is made for the remission of Rupees 8,417, or Rupees 4-3-0 per cent. on the balance, are unavoidable. The cases included in the remission for the writing off of which sanction is solicited, are such as have after every possible attempt for recovery by distress and sale, proved to be hopeless.

SETTLEMENT REPORT OF

Particulars of Irrecoverable balances recommended for remissions in Fusly 1273.

Description.	Demand.	Amount recommended for remission.	Per centage of Columns 3 and 2.	PARTICULARS OF THE AMOUNT IN COLUMN 3.						
				By waste.	By deaths and desertions.	By indigent circumstances.	On account of Jodi.	Double entry in accounts by boundary disputes.	Double entries in the Beriz.	Other items.
1	2	3	4	5	6	7	8	9	10	11
1268 to 1271, arrears at the close of 1271.										
Land Revenue.....	4,300	242	5 10			175	13	1		53
Income tax.....	46	46			46					
Total.....	4,346	288			46	175	13	1		53
1272.										
Land Revenue ...	23,99,159	6,054	0 4 57	156	720	4,437	257	237	160	
Do. Miscellaneous	53,412	678	1 2		12			566	100	
Income tax.....	1,38,895	1,353	1 0	539	531				291	
Salt Revenue....	10,947	44	0 6		44					
Total.....	26,05,323	8,129	0 5 57	695	1,307	4,437	257	1,036	260	
	26,08,669	8,417		741	1,439	4,460	285	1,086	313	

Coercive process.

45. Enclosure A in Statement No. 13 will show the extent to which coercive measures were adopted for the recovery of arrears; in sixty cases property to the value of Rupees 810 was attached, but only in seventeen cases was property to the value of Rupees 366 distrained and sold under the law. No revenue defaulters were confined during the Fusly.

Gross collections and charges.

46. Statement No. 14 shows the gross collections in Fusly 1273 to be Rs. 31,40,390, and the charges thereon as Rupees 2,20,052, or 7 Rupees per cent. The charges for the collection of Land Revenue and Income tax are Rupees 2,08,599, or Rupees 7 per cent.

47. There is a net decrease of Rupees 35,497 as compared with the previous year, which is accounted for as follows.

48. The decrease of Rupees 20,629 in "Collector's salary" is owing to the absence on leave for nine months in the Fusly of Mr. Hathaway.

49. The decrease of Rupees 1,072 under the head "Deputation allowance" is due to the non-disbursement under that head of any charge; as the permanent Collector of Cuddapah was Acting Collector of the District.

50. There is a decrease of Rupees 620 under "Uncovenanted Deputy Collectors" owing to the demise of the 1st Class Deputy Collector Streenuvasa Row.

51. The net increase of Rupees 1,164 under Huzur and Taluk Establishments, is attributable to the establishment of the Town Sub-Magistracy, and to the increase from Rupees 5 to 6 of the salaries of Taluk Peons.

52. The decrease of Rupees 8,650 under Treasury guards is due to the cost of the Huzur and Taluk Treasury guards having been charged in the accounts of the District Police, during the Fusly under report.

53. The increase of Rupees 949 under Huzur and Taluk Sadarward charges is owing to the unusually enhanced prices of the articles during the Fusly. The other items do not call for any explanation.

Land acquired by Public servants.

54. The subjoined Statement shows, in abstract, the extent of landed property acquired, &c., during Fusly 1273, by public servants in the District. In Fusly 1272 there were 123

BELLARY.

public servants, who newly acquired lands in the District; the mode of acquisition being more or less by purchase or transfers, &c. :—

Items.	Number of public servants.	Extent.	Assessment.
As per Fusly 1272 ...	160	9,743	10,680
Relinquished in Fusly 1273 ...	1	40	96
Remainder... ..	159	9,703	10,584
Add newly acquired in Fusly 1273... ..	8	783	1,064
Total in 1273... ..	167	10,486	11,648

Working of the system of Village and Taluk accounts.

55. During the settlement period it has been ascertained that the several village accounts are not quite completely prepared according to the prescribed forms of the Manuals ordered by Government. The grave shortcomings were severely noticed and duly rectified. The annexed Memorandum will show the particulars of the results of the examination. It should however be observed that the several forms of Fusly 1272 were not with printed headings, and the figures therein inserted were all of the Canarese or Telugoo characters, there being no distinction of Rupees, Annas, and Pice. This practice was pointed out to the Taluk and village officials as irregular, and one which would not be allowed:—

Taluk.	Number of villages.	Number of accounts without defects.	Number of accounts which require corrections.	Total as per Manual.
1. Bellary... ..	6	.....	133	133
2. Hospett	5	.....	115	115
3. Alur	8	9	175	184
4. Adony... ..	4	.....	92	92
5. Tadipatry	2	6	42	48
6. Annantapur... ..	7	.....	154	154
7. Dhuruvaram	1	.....	22	22
8. Penkonda	1	.....	22	22
9. Hindupur	1	.....	22	22
10. Madaksera	3	.....	66	66
	38	15	848	863

56. To economize labor on the part of the Kurnums while preparing their accounts, &c., it is highly desirable that a set of forms should be struck off at the Collectorate press and supplied to the Taluks for distribution among the village accountants. The press attached to this office is overburdened with work from other offices to the great delay and stoppage in the execution of the more legitimate work of the office.

57. The Taluk accounts are kept in the prescribed forms.

58. Standing Circular No. V, dated 18th January 1864, requires me to certify to the Taluk and Huzur accounts being properly kept. Having found certain disagreement in some respects between the two, instructions have been given to prevent any discrepancies occurring between the

Taluk and Hazur accounts, which the Deputy Collector in charge of the Treasury will see carried out.

50. The Settlement Report of the Sub-division is herewith forwarded.

60. As the settlement in question was not made by myself, I do not think it incumbent upon me to remark upon the abilities of the subordinate officers. I think it right however to record my very favorable opinion of the intelligence, diligence, and so far as I have been able to judge uprightness of my present Serishtadar N. Murugasam Mudaliar.

BELLARY,
29th September 1864.

(Signed) A. HATHAWAY,
Collector.

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(Signed) A. HATHAWAY,
Collector.

SUB-COLLECTORATE.

1. I have the honor to submit the Annual Settlement Report of the five Taluks comprising the Sub-division for Fusly 1273, A. D. 1863-64.

2. The settlement of these Taluks with the exception of Anantapur was conducted by me at their Kusbah stations.

The Taluk of Anantapur was by my orders settled by Strinevass Row, late 1st Class Deputy Collector, at its Kusbah station, as I had to take charge of the District in consequence of Mr. Wedderburn, late Acting Collector, having proceeded on leave.

The following statement prepared in conformity to Statement No. I, shows the period, &c., occupied in the settlement of them :—

Name of the gentlemen who conducted the Jummahbundy.	Names of the Taluks.	Number of villages.	Land Revenue Pattahs.	Period occupied for the settlement of each Taluk.	Date of commencement, and completion of the Jummahbundy.
J. W. Reid, Esq., Acting Sub-Collector.	Dharmavaram.	186	8,208	25	From 1st to 25th February From 20th November to 7th December 1863. From 9th to 21st December. From 30th December to 18th January 1864.
	Penkonda	90	5,324	18	
	Hindupuram. Madaksira.	86 145	6,945 6,708	13 20	
Strinivass Row, 1st Class Deputy Collector.	Anantapur.	109	8,038	9	From 17th to 25th March 1864.
		616	35,223	85	

3. In the five Taluks of the Sub-division there are 1,018 hamlets attached to 710 large villages, of which 616 are Ryotwar, and 94 villages held on payment of a fixed quit-rent, Surva Inam Jahaghar, &c.

Of the sixteen Shrotriya villages which were last year still included in the villages under Ryotwar settlement, the title deeds for three villages were received, and they were made over to their respective owners, and in consequence the number of the Ryotwar villages is less by three than the last Fusly, and there is an increase in the number of fixed Jodi villages.

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SETTLEMENT REPORT OF

4. The statement below exhibits the difference between the number of Puttahs and the number of Ryots as compared with the previous Fusly :-

ITEMS:	Fusly 1272.	Fusly 1273.	COMPARISON.	
			Increase.	Decrease.
Ryots. { Resident Ryots	29,288	28,948	.....	340
	5,345	5,190	.....	155
	34,633.	34,138	.....	495
Puttahs. { Ryotwar... ..	34,633	34,138	.....	495
	996	1,085	89	.....
	35,629	35,223	.....	406

Retained Puttahs of the last Fusly 19,705
 Retained as per last year 13,872
 The variation being slight, the same Puttahs were retained,
 and a note of difference inserted... .. 5,833

Renewed and new Puttahs... .. 15,518

Total... 35,223
 The variation being great 13,450
 To new Ryots... .. 2,068

Total... 15,518

The variations in the holdings are due to the giving up of red dry lands that they may be as usual fallow once in every three years, the holders taking up new red dry lands instead, and to the relinquishment of lands from scarcity of water in the tanks, and also to the taking up new lands where there were means of irrigating them.

The Puttahs of 13,450 individuals were renewed owing to material changes in their holdings.

Unless absolutely necessary to issue a new document, the old Puttahs were generally revised and re-issued. The decrease of 406 in the number of Puttahs of the last year is owing chiefly to the relinquishment of lands from the failure of rains.

5. The season was far more unfavorable than that of last year. Except in the Madaksira Taluk, the Mungary and Hingary rains were deficient.

In the Madaksira Taluk there fell occasionally moderate showers of rain.

In the Taluks of Hindupur, Madaksira, and Penkondah in May and June, and in Anantapur and Dharmavaram Taluks in July and August the early rains fell to a certain extent, and in consequence dry lands were sown, and some tanks received a small supply of water sufficient to sow the early or Kartikum crop. Subsequently in all the Taluks but Madaksira rain was deficient; dry crops began to show signs of drying up from which they were to some extent saved by a fall of rain in October.

The fall of rain in Madaksira being better, there were full crops in some parts, and half in other, and on the average the out-turn in that Taluk was three-fourths of a full crop. In the other four Taluks the average was one-third of a full crop.

From want of water the out-turn of crops under tanks was not a good one. On an average however the out-turn was not less than three-fourths in the Madaksira Taluk, and not more than half in other Taluks.

The Hingary or latter rains that fell in October brought a small quantity of water into some tanks. The Vysakum crops under them were carried on proportionately to the supply of water in tanks.

The extent of cultivation under nullas and wells was greater than the last Fusly.

There was not much loss in their growth. The high and remunerative prices of grain enabled the Ryots to pay Government dues punctually.

6. In the Sub-division, irrigated lands being greatly dependent on tanks, the following statement is given, showing the cultivation under them which compares this Fusly with the previous one :-

Fusly.	Total number of tanks.	SUPPLY OF WATER.						CULTIVATION.		
		Received full supply.	Received three-fourths and upwards of supply.	Received half and upwards of supply.	Received one-fourth of supply.	Total number of tanks received supply.	Number of tanks received no supply.	Acres.	Assessment.	Demand.
1270...	639	172	95	116	134	517	122	47,976	2,60,164	2,58,984
1271...	639	105	81	111	235	532	107	46,329	2,39,360	2,38,325
1272...	635	390	90	78	77	635	...	57,183	3,20,180	3,18,180
1273..	635	28	16	49	396	489	146	42,044	2,16,824	2,14,824
Decrease in Fusly 1273...								15,139	1,03,356	1,03,356

7. The freshes in Pennar and Chettravati rivers being scanty, there was not much water in the channels depending on them.

8. Cholera prevailed in this Fusly in all the Taluks of the Sub-division. From January to May there were no Cholera in any one of these Taluks, but at other times it was prevalent.

The following statement exhibits the number attacked with the disease and the proportion who recovered therefrom :-

Names of the Taluks.	Total number of persons attacked with the disease.	PARTICULARS.		Number of villages.
		Recovered.	Died.	
Anantapur	94	51	43	6
Dharmavaram	175	70	105	2
Penkondah	136	57	79	9
Hindupur	255	74	181	8
Madaksira	417	143	274	20
Total...	1,077	395	682	54

The murrain among cattle to some extent was epidemic in all the Taluks except Dharmavaram. The following statement shows the number of cattle which were lost by murrain :-

Names of the Taluks.	Number of villages.	Number of cattle attacked with the disease.	Of which recovered.	REMAINING DIED.		
				Ploughing cattle.	Other cattle.	Total.
Anantapur	4	540	58	334	148	482
Penkondah	7	368	...	128	240	368
Hindupur	3	353	166	164	83	247
Madaksira	12	1,180	236	536	408	944
Total...	31	2,441	400	1,162	879	2,041

9. The subjoined statement shows the vaccine operation during the Fusly under report :—

TALUKS.	Total number of persons vaccinated.	PARTICULARS.	
		Successful.	Unsuccessful.
Anantapur	578	548	30
Dharmavarum	414	390	24
Penkondah	473	447	26
Hindupur	285	285	..
Madaksira	485	460	25
Total...	2,235	2,130	105

On the whole the vaccine operation was carried on to the same extent as in the last Fusly, but in the Penkondah Taluk there is observable in the accounts a decrease in the number of those who have undergone the operation, and a proportionate increase in the Madaksira Taluk.

In the other Taluks the variation is observable but slight.

The vaccination produced the desired effect.

10. The following statement shows the prices at which the principal grains were sold in the last two Fuslies :—

Articles.	Amount of Rupees per Madras Garce in Fusly 1272	Amount of Rupees per Madras Garce in Fusly 1273.	COMPARISON.		
			Increase.	Decrease.	Per centage.
Paddy, 1st sort	149	195	46	.....	RS. A. 30 14
Do. 2nd sort	137	178	41	.....	29 15
Jonalu or Cholam	163	252	89	.....	54 10
Sazzaloo	164	230	66	.....	40 4
Horse-gram	163	271	108	.....	66 4
Rayaloo	152	222	70	.....	46 1
Hareekaloo	128	164	36	.....	28 2

The rise in the prices of all sorts of grain is attributable to the deficiency of rain and scantiness of crops in consequence.

The scarcity in Bellary and in all other places, and I am inclined to believe that in the Sub-division the publication in the District Gazette of the prices of grain in Bellary tended to make prices dearer in the Sub-division, not on account of increased export from the Sub-division, but because to some extent the merchants in the villages looked or professed to look on the lists as a sort oferrick of prices at which they were authorized to sell.

Though there was a falling off in the out-turn, still the remunerative prices of grain brought great advantages to the cultivators, while the poor classes, non-cultivators, and especially those on fixed salaries suffered greatly.

11. The subjoined is a statement showing the changes in the Ryots' holdings in comparison with the last Fusly :—

Fusly.	DRY.		WET.		TOTAL HOLDINGS.	
	Acres.	Tarum.	Acres.	Tarum.	Acres.	Tarum.
1272	6,10,210	1,58,954	88,382	3,81,009	6,98,592	5,39,963
1273	6,02,863	1,61,339	85,665	3,75,882	6,88,528	5,37,221
Net...	7,347	2,385	2,717	5,127	10,064	2,742
Actual Increase...	1,13,165	32,068	2,723	10,333	1,15,888	42,401
Actual Decrease...	1,20,512	29,883	5,440	15,460	1,25,952	45,143

Causes for decrease of occupancy.

The decrease in lands is due to four facts,

- I. To the usual exchange of red dry lands.
- II. To the throwing up of dry lands from deficiency of rains.
- III. To the relinquishment of wet lands on account of scarcity of water in tanks.
- IV. To Ryots having given up lands through poverty, &c.

Causes for increase of occupancy.

The increase in dry lands is due to the following facts :—

- I. To the usual exchange of red lands as above stated.
- II. To the cultivation of the bed of those tanks which received little or in fact no water.
- III. To the newly taking up of some lands in those places where the Mungary or early rains had fallen.

The increase in wet lands is due,

- I. To the taking up of lands under those tanks which received moderate supply of water from early rains.
- II. To the cultivation of the bed of the tanks where there was no water; and lastly, to the larger cultivation under nullas and wells.

The decrease in the number of acres of dry lands, whilst the amount of assessment on these lands is greater, is due to the fact that highly assessed lands were brought under cultivation.

12. Subjoined is a statement showing the extent of land actually under cultivation as compared with the previous Fusly :—

ITEMS.	FUSLY 1272.		FUSLY 1273.		COMPARISON.			
	Acres.	Tarum including Fusuljasty.	Acres.	Tarum including Fusuljasty.	Increase.		Decrease.	
					Acres.	Assess-ment.	Acres.	Assess-ment.
Dry land... ..	5,98,643	1,55,066	5,96,211	1,59,120	...	4,054	2,432	...
Irrigated lands.	Under Tanks ...	57,183	3,20,180	42,044	2,16,824	...	15,189	1,03,356
	do. Nullas ...	13,847	70,904	14,216	71,264	369	360	...
	do. Wells ...	22,023	1,14,947	22,314	1,14,389	291	...	558
	Total...	93,053	5,06,031	78,574	4,02,477	...	14,479	1,03,554
Grand Total...	6,91,696	6,61,097	6,74,785	5,61,597	...	...	16,911	99,500

The remarks in the preceding paragraph regarding the variation in dry lands are equally applicable here. On the whole there is decrease in the number of acres, whilst there is increase of Rupees 4,054 in the amount of assessment, which fact is to be attributed to highly assessed lands being brought under cultivation.

* The large decrease of cultivation under tanks is caused by the failure of water in tanks. Of the total decrease, Rupees 1,03,356 is under the head of tanks, Ain Tarum is Rupees 61,841, and Fusuljasty Rupees 41,515 = Rupees 1,03,356.

There is an increase of Acres 553, assessment Rupees 3,552, under nullas in the bed of tanks, &c., in the Anantapur and Penkonda Taluks, but from want of seasonable rains there was decrease of Acres 184, assessed at Rupees 1,256. Fasuljasty Rupees 1,936 = total 3,192, and on the whole there was an increase of Rupees 360 as shown in the above statement.

In the cultivation under wells the increase was,

Acres.	Assessment.	Fasuljasty.	Total.
513	1,509	156	1,665
The decrease was,			
222	1,077	1,146	2,223

On the whole there was an increase of 291 in acres, and decrease in assessment of Rupees 553.

The reasons for real increase under wells.

The tank irrigation having failed in consequence of there being little or no water in tanks, the attention of the cultivators were turned more than usual to the cultivation under wells. The increase is the result of industry in raising water by wells (which the cultivators repaired either themselves or at their own cost.

The reasons for decrease under wells.

The decrease is owing to the deficiency of water in wells from want of rains.

The decrease in Fasuljasty is consequent on the deficiency of water.

13. The following abstract shows the demand for waste charged :—

Items.	Fusly 1272.	Fusly 1273.	COMPARISON.	
			Increase.	Decrease.
Of Ryots	8,922	27,900	18,978	.....
Of Reddis	2,946	7,715	5,669	.....
	10,968	35,615	24,647	.....

From want of water much land both wet and dry entered in the holdings of Ryots were left waste.

Dry waste has been charged nearly in full to all the lands, except on Reddis Appanum, to whom the liberty of relinquishing lands have not yet been conceded.

In charging wet waste caused by the failure of water in tanks, the scale which is given below, laid down by the late Acting Collector Mr. Wedderburn, was observed :—

If the waste equals or exceeds 50 per cent. of the wet Puttah. } Full remission.

If do. one-third or 33 per cent. is waste... Two-thirds of that, or 22 per cent. is remitted.

If do. one-fourth or 25 do. ... Half of that, or 12 per cent.

No remissions were granted for ten per cent. waste or under.

The demand not remitted on lands left waste, Rs. 24,647, is greater than in the preceding Fusly.

14. The following abstract shows the remissions in Caboolaty Bunjer in comparison with the last Fusly :—

Items.	Fusly 1272.	Fusly 1273.	COMPARISON.	
			Increase.	Decrease.
Dry land.	1,546	439	.....	1,107
Irrigated. {	Under Tanks	5,161	50,232	45,071
	Do. Nullas	2,125	2,880	755
	Do. Wells	967	972	5
		8,253	54,084	45,831
Grand Total	9,799	54,523	44,724	.....

Although according to the existing rules dry waste is to be fully charged, yet as Reddis holding Appanum lands are precluded from throwing up such lands at pleasure, some remission was granted for waste dry Appanum lands. The assessment on lands left waste through poverty and desertion of Ryots was also remitted to some extent. In no other instance was remission granted on dry waste. Hence there was decrease in remissions of dry lands as compared with that given in preceding Fusly. After deducting the waste charged on wet lands left waste from the deficiency of water in tanks, &c., on the principle specified in the preceding paragraph, the net amount of remission was greater than in the preceding Fusly.

15. Statement No. 4 exhibits the particulars of remissions granted on cultivated lands in comparison with the last Fusly.

ITEMS.	Fusly 1272.	Fusly 1273.	COMPARISON.	
			Increase.	Decrease.
"Pikasuki" or withered crop	...	111	111	...
Kowle remission... ..	180	111	...	69
Shamlut Dasavandum remissions	839	673	...	166
Shrotriem remission	1,928	1,414	...	484
Cuttogutta, Cuttubadi, and Inam remission.	511	498	...	13
Salary of Reddi and Kurnums	102	75	...	28
	3,561	2,912	...	649

The remission on "Pikasuki," or withered crops was granted to some Ryots in the Anantapur Taluk by the late 1st Class Deputy Collector, Strinivass Row, who conducted the Jumma-bundy of that Taluk, in consequence of crops under two tanks in that Taluk having been shown to be entirely withered away from want of water. Hence increase under that head.

The decrease in Kowle remission is owing to the Kowle of the lands held on that tenure having expired this year. The decrease of remission in Shamlut Dasavandum lands was in consequence of that description of land being less cultivated.

The decrease in Shrotriem remissions is due to less cultivation in Shrotriem villages, and also to the fact of Shrotriem villages being made over to their respective Shrotriemdars on condition of paying the quit-rent fixed thereon.

The slight decrease under Cuttugutta and Cuttubadi remissions is owing to less cultivation of Inam lands. The decrease under the head of Salary, &c., of Reddis and Kurnums is due to Mirasidars having been placed in the office of Reddis, and to the remissions not being granted to those village servants who have sufficient Inam produce, and the customary fees.

16. The reasons for increase and decrease in Sundry Items of Revenue entered in enclosure of Statement No. 4 are here stated :—

Items.	Fusly 1272.	Fusly 1273.	COMPARISON.	
			Increase.	Decrease.
Sundry Items {	1. Inam Jodi	24,995	24,599	396
	2. Do. Neersargi	5,942	1,641	4,301
	3. Do. Tafik	179	101	78
	4. Do. Bungalow quit-rent	10	.....	10
	5. Rents of old topes, rents of Betel trees, &c.	2,549	.....	2,549
	6. Rents of hill farms	358	.....	358
	7. Do. of jungles	282	.....	282
	8. Government plantation	874	.....	874
Inam Quit-rent {	9. Ryotwar quit-rent ... ..	.....	8,250	8,250
	10. Quit-rent on Dasavandumdars ... ..	.....	698	698
Total...	35,189	35,289	100	.....

The decrease under the first items of Jodi has been caused by the usual Jodi payable on Inam lands being absorbed into permanent quit-rent levied on such of them as have been enfranchised by the Inam Commission.

The water rate or Inam "Bezavari," hitherto included under the head of Neersargi-baying now been carried to Sevoy Jama, there is decrease under the second head.

The decrease under the third head is owing to Inam lands being cultivated by the Inamdars themselves, and to less cultivation of Inam lands. The amount realized under heads from 4 to 8 has been credited to Sevoy Jama in the year under review. Hence decrease is observable under their respective heads.

The amount under the heads of 9 and 10, which were entered in lump in the last year, under the head of fixed quit-rent on Inam lands in Shrotriem villages having been entered in this year separately under their respective heads, there is an increase under these heads.

17. The following statement shows the extent of land held in Kowle tenure as compared with the last Fusly :—

Item.	Fusly 1272.		Fusly 1273.		COMPARISON.			
	Acres.	Assess-ment.	Acres.	Assess-ment.	Increase.		Decrease.	
Dry land	...	...	1	1	1	1	...	...
Wet land	52	299	50	212	...	...	2	87
	52	299	51	213	...	...	1	86

Of the lands held on Kowle tenure in the last Fusly, the term of lease of wet land to the extent of Acres 19, assessment 127 has expired, and one acre of wet land, assessed at Rupees 7 was given up. If from this decrease of 20 Acres, assessed at Rupees 134 be deducted Acres 18, assessed at Rupees 471, being the wet land granted on Kowle tenure during the Fusly under review, there is shown to be a net decrease of Acres 2, assessed at Rupees 87 as shown in the Statement. All the lands now under Kowle tenure are progressive Kowle: no Payamali Kowle is included in this.

18. The annexed memorandum exhibits the extent of land cultivated with Sugar-cane, Cotton, and Indigo during the year under review as compared with the previous year :—

FUSLY.	Sugar-cane.		Cotton.		Indigo.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
1272	1,494	9,161	3,074	2,520	577	565
1273	1,768	14,213	18,254	5,891	213	249
Increase ...	274	5,052	10,180	3,371	...	...
Decrease ...	...	...	...	...	364	316

The increase of cultivation of Sugar-cane and Cotton is due to the existing high prices.

Indigo is not much cultivated in the Sub-division, and the quantity raised shows a decrease.

19. The annexed statement exhibits the result of the Land Revenue Settlement entered in Column 8 of Statement No. 10 as compared with the last Fusly :—

ITEMS.	FUSLY 1272.				Fusly 1273.	COMPARISON.	
	As per account of last Fusly.	Deduct the amount credited to Sevoy Jama, &c.	Increase of amount transferred from one to another head.	Net amount of Beriz.		Increase.	Decrease.
Quit-rent of Shrotriem and Inam villages.	17,108	8,662	...	8,446	9,251	865	...
Ryotwar	6,92,725	6,356	8,662	6,95,031	5,93,975	...	1,01,056
	7,09,833	15,018	8,662	7,03,477	6,03,226	...	1,00,251

The quit-rent imposed on enfranchised Inams, title deeds of which have been received in this year, account for the increase under the first items, and the reasons given in paragraph 12 for the decrease of cultivation from want of water in tanks through deficiency of rains account for the decrease under the second item.

20. The subjoined is a comparison of this with the previous Fusly as regards Extra Sources of Revenue entered in Columns from 9 to 12 of Statement No. 10 :—

ITEMS.	Fusly 1272.	Fusly 1273.	COMPARISON.	
			Increase.	Decrease.
Sayer (fees collected on firewood and proceeds of Government plantations)	9,641	...	...	9,641
Abkary	95,611	95,400	...	211
Duties on Arts and Trades	...	301	301	...
Income tax	20,799	14,325	...	6,474
Salt Revenue	3,101	3,126	25	...
Stamp paper and penalty inclusive	20,249	23,007	2,758	...
	1,49,401	1,36,159	...	13,242

The sale proceeds of Government topes was much less this year, and that amount being entered in Sevoy Jama, there is a total decrease under the first head.

Interest was charged on Abkary in consequence of kists not having been punctually paid, but the amount realized was credited under a separate head; hence decrease under this head.

The increase under the head of duty on Arts and Trades was owing to the balance, after deducting the amount refunded to the payers, which had been under the head; of Deposit being subsequently credited to this head.

The decrease in the items of Income tax is attributed to the reduction from 4 to 3 per cent.

The increase under Salt Revenue was slight.

The increase in Stamp Revenue is due to increased litigation in the established Courts, and to many Stamps being required for the conveyance deeds of lands which required to be on Stamp paper.

21. The following statement shows the increase and decrease under several heads in enclosure A of Statement No. 10, compared with the last Fusly :—

ITEMS.	Fusly 1272	Fusly 1273.	COMPARISON.	
			Increase.	Decrease.
Land Revenue	7,09,833	6,03,226	...	1,06,607
Sundry Revenue	1,49,401	1,36,159	...	13,242
	8,59,234	7,39,385	...	1,19,849
Extra Revenue including Interest	11,866	19,455	7,589	...
Sale proceeds of Government plantations	1,045	75	...	970
	8,72,145	7,58,915	...	1,13,230

I have explained in paragraphs 19 and 20 the causes for the decrease in Land Revenue and in Sundry Items of Revenue respectively, and no further explanation is needed. The causes for difference in Extra Revenue, and in the sale of Government plantations are specified in the following paragraph.

22. The following abstract of Statement No. 9 compares the Sevoy Jama and interest of this and the last Fusly :—

ITEMS.		Fusly 1272.	Fusly 1273.	COMPARISON.	
				Increase.	Decrease.
Sevoy Jama.	Revenue fines	1,287	543	...	744
	Sundry Sources of Revenue	10,571	18,912	8,341	...
		11,858	19,455	7,597	...
Interest.	Revenue	8	...	...	8
	Sundry Revenue	...	...	...	...
		8	...	...	8
Sale proceeds of Government plantation ...		1,045	75	...	970
		12,911	19,530	6,619	..

The particulars of the increase and decrease in Sevoy Jama.

744 In the amount of Revenue fines there is a decrease of Rupees 744 as compared with the preceding Fusly.

Causes for decrease in Sundry Sources of Revenue.

85 This year there was a decrease of Rupees 35 in the item of collection in excess of the Beriz.

10 Less than last year was obtained from the rents of the earth required for bangle manufacture.

54 Land rent on topes sold. Credited to Sevoy Jama in the last year having been entered in Putabs, there is a decrease of Rupees 54 under this head.

99

Causes for increase.

2,416 This increase is owing to the extent of land cultivated after the settlement being greater than in the last year.

127 Rupees was gained by the rent paid to Government on Inam lands under attachment.

111 Is the sale proceeds of Palmirah trees.

The following items specified in paragraph 16 being transferred to Sevoy Jama from sundry small sources of Revenue there is an increase under these heads :—

10 Of Bungalow quit-rent.

2,718 Rent of old Topes, of Babul trees, Grass rent, &c.

366 Rent of hill farms.

757 Rent of Government plantation.

1,866 Inam Bezavari, or water rate hitherto credited under the head of Neersarge.

6 Salary credited to Bajagashta or refunded head.

49 Sale proceeds of new receipt books supplied to Ryots.

BELLARY.

21

14 Being the amount of quit-rent in the Penkondah Taluk, which was not credited to accounts in Fuslies 1271 and 1272, and which was collected in the year under notice.

8,440

Net increase as per Statement was Rupees 8,341.

The interest on revenue balance was credited in this year to a separate head. Hence there is decrease under that head.

Fewer Government topes being sold than in the previous year there is decrease under that head.

23. The subjoined abstract shows the Demand, Collection and Balance as shown in Statement No. 11 :—

ITEMS.	Demand of Fusly 1273.	OF WHICH COLLECTED.			BALANCE.			Per cent- age be- tween Co- lums 2 and 8.
		Amount collected within the Fusly.	Subse- quent col- lection and amount written off.	Total.	Amount recover- able.	Irreco- verable.	Total.	
1	2	3	4	5	6	7	8	9
Land Revenue ...	6,03,226	5,69,331	18,809	5,88,140	9,086	6,000	15,086	2 8 0
Sundry Sources of Revenue.								
Sayer	95,400	81,252	11,119	95,400	...	...	...	...
Askary	14,325	12,611	1,482	14,123	202	...	20	1 7 0
Income tax	3,126	2,710	303	3,013	113	...	113	3 10 0
Salt Revenue	23,007	23,007	...	23,007	...	...	...	...
Stamp papers	301	301	...	301	...	...	...	...
	1,36,159	1,22,943	12,901	1,35,844	315	...	315	0 4 0
Grand Total...	7,39,385	6,92,274	31,710	7,23,984	9,401	6,000	15,401	2 1 0
Extra Revenue ...	19,530	14,625	2,729	17,354	2,176	...	2,176	11 2 0
Interest	...	...	...	...	...	...	...	...
	7,58,915	7,06,899	34,439	7,41,338	11,577	6,000	17,577	2 5 0

Thus the amount of irrecoverable arrears is Rupees 6,000. Of this about 5,000 are arrears of Turwar or full Jodi charged on village servants. The Mura Jodi was ordered to be abolished by Government in their Proceedings, dated 16th March 1864, No. 455, but the year being far advanced, the order was not brought into effect this year; however from consideration of the badness of the season, I ordered a larger balance to be kept in the list of irrecoverable balance than usual against such of the village officials as perform the police duties, and against poor classes of Madigas. In the above irrecoverable balance the assessment on lands held by poor Ryots has also been included.

24. The following statement shows the collection and balance of arrears of all sources of revenue :—

ITEMS.	Balance out-standing, at the commence-ment of Fusly 1273.	OF WHICH COLLECTED.			BALANCE.		
		Collected with-in the Fusly, including the amount written off.	Subse-quent collection.	Total.	Recover-able.	Irrecover-able.	Total.
Land Revenue.	17,223	13,592	207	13,799	1,535	1,889	3,424
Other Revenue.	15,390	15,306	12	15,318	23	49	72
	32,613	28,898	219	29,117	1,558	1,938	3,496
Extra Revenue.	9,402	8,949	23	8,972	268	162	430
	42,015	37,847	242	38,089	1,826	2,100	3,926

The details of the irrecoverable arrears are given in the subjoined Statement :—

Fuslies.	Taluks.	Land Revenue.	Extra Revenue.	Total.	Particulars.	
					Of the amount re-commended in the last year for writing off the amount for which no sanction has not yet been obtained.	The amount recommend-ed in this year for writing off.
1269	Penkondah ...	...	33 1 0	33 1 0	RS. A. P. 33 1 0	...
1271	Dharmavarum.	21 10 0	...	21 10 0	.....	21 10 0
1272	Anantapur ...	558 15 0	3 0 0	561 15 0	.....	561 15 0
	Dharmavarum.	862 4 0	109 1 0	972 5 0	.....	972 5 0
	Penkonda ...	306 15 0	.....	306 15 0	.....	306 15 0
	Hindapur ...	154 2 5	16 3 0	170 5 5	.....	170 5 5
	Madaksira ...	33 5 0	.....	33 5 0	.....	33 5 0
	Total...	1,916 9 5	128 4 0	2,044 13 5	.....	2,044 13 5
	Grand Total...	1,938 3 5	161 5 0	2,099 8 5	33 1 0	2,066 7 5

Causes for the above irrecoverable balance.

	RS. A. P.
Some Ryots died, some absconded, and some were too poor to pay ...	533 0 0
To a boundary dispute is due the fact of this sum being placed in irreco-verable balance ...	14 1 0
Balance outstanding against those Revenue and Magisterial village servants who were unable to pay the Tarwar or full Jodi imposed on them ...	1,663 1 8
Inam quit-rent... ..	6 14 0

	viz.,	5 0 0
Inam left waste by the death of the Inamdar...	...	1 14 0
Charged in excess ...	...	6 14 0
Income tax ...	...	49 6 0
Absconded...	30 13 0	
Paupers ...	18 9 0	
	49 6 0	

From the inquiries made during the settlement of Fusly 1273 regarding the irrecoverable balance above shown, the above seems to be really irrecoverable, I have the honor to recommend that sanction be obtained for writing off the same from the accounts.

25. The following statement prepared in conformity to enclosure A of Statement No. 13, shows the extent to which coercive process was employed under Act XXXIX of 1858, in the realization of the arrears of revenue of Fusly 1273 :—

Name of the Taluk.	Amount of Income tax due for Fusly 1272.	Value of property sequestrated.	Sold by auction.
	RS. A. P.	RS. A. P.	RS. A. P.
Penkondah...	20 0 0	1 7 0	1 7 0

Arrears of balance outstanding, after deducting the amount realized by distress and sale of the defaulter's property, was entered under the head of irrecoverable balance.

26. The village accounts of Fusly 1272 prepared agreeably to new form as well as accounts of Fusly 1273 that had been prepared up to the time of Jummahbundy, to some extent were examined during the Jummahbundy, and found to be correct.

27. The following statement shows the extent of land newly acquired by Huzur and Taluk servants in Fusly 1273 :—

ITEMS.	Num-ber of indi-viduals.	Land acquired prior to employment.				Land acquired in Fusly 1273 after employment.			
		CIRCAR.		INAM.		CIRCAR.		INAM.	
		Acres.	Assess-ment.	Acres.	Assess-ment.	Acres.	Assess-ment.	Acres.	Assess-ment.
Huzur { Old servants ...	2	...	...	...	...	13	38	...	...
{ New servants employed.	...	...	...	...	...	...	...	...	...
Taluk { Old servants ...	15	8	87	47	47	216	203	5	4
{ New servants employed.	...	...	...	...	...	...	...	...	...
	15	8	87	47	47	216	203	5	4
Grand Total...	17	8	87	47	47	229	241	5	4

28. The state of Anantapur Taluk as regards crime this year has shown an improvement in that respect which reflects credit on Kavula Ramachend Row, the Tahsildar. He is taking a laudable interest in the Municipal Association of Anantapur, of which he is the Secretary. Chentamanipeta Ragavendra Row, the Tahsildar of Dharmavarum, died on the close of the Fusly, and Government lost one of their ablest servants.

Deshey Rama Row and Urakura Subbi Setty discharged the duties of Tahsildars of Madak-sira and Penkonda to my satisfaction. You and the Board of Revenue are aware of the reasons for which I have recommended the transfer of Venkata Chellapati Nayadu to another Taluk. The relations of this officer with the Police are in this Taluk as formerly they were in the Penkonda Taluk, not satisfactory. He does not seem to gain their confidence or respect. Yerragunta Sivaramappa, my Serishtadar, has given me the same satisfaction as hitherto.

ANANTAPUR,
10th September 1864.

(Signed) J. W. REID,
Acting Sub-Collector.

SETTLEMENT REPORT OF CUDDAPAH.

* Sent by banghy.

Statement No. 1.

1. I have the honor to submit my Settlement Report for Fusly 1273 (1863-64), with the prescribed Statements.*

2. The settlement of the District was begun by me at Jammalamadugu on the 9th December 1863, and completed by my Head Assistant, Mr. McQuhae at Gurramcondah on the 4th May 1864. The Statement noted in the margin affords the necessary particulars.

3. The variations in the tenure of villages are owing to the operations of the Inam Commission. The results of the comparison of Column 3 of the Statement, with that of the previous Fuslies' Statement, are shown below :—

Last Fusly.			Current Fusly.		
Circar Villages.	Anna Shrotriems.	Kayam Jody.	1,060	26	238
1,059	37	225	Increase.	Decrease.	Increase.
			1	11	13

4. The issue of new Puttahs was restricted to cases in which the confirmation of old Puttahs with the necessary alterations was not found practicable, chiefly in consequence of the non-production of the old Puttahs of absent Ryots. The increase in the number of renewed Puttahs is therefore owing to this cause. The Board's instructions on this subject have been always kept in view.

Miscellaneous Circular, dated 19th June 1863, No. 3,635.

5. An abstract of the rain-fall during the year is given below. The orders of the Board, as marginally noted, have been conformed to in preparing this statement :—

Inches.					Inches.				
1863 April	...	...	...	1.27	1863 October	...	...	...	6.93
„ May	...	...	...	3.22	„ November	...	...	...	.59
„ June	...	...	...	1.31	„ December	...	...	...	.80
„ July	...	...	...	1.88	1864 January	...	...	...	...
„ August	...	...	...	2.92	„ February	...	...	...	...
„ September	...	...	...	2.20	„ March	...	...	...	...
12.80					8.32				

Grand Total... 21.12

6. The ground received sufficient moisture for cultivating dry crops from the rain which fell from April to July. Moderate supplies were received in the tanks and other reservoirs from the rains which fell in August, and the two following months; but on the whole the season was unfavorable. No rain fell in the Pulivendula Taluk during the earlier part of the year, but the later rains proved beneficial in that Taluk. The crops first cultivated

Sajja.
Arika.
Lamp-oil seed.

Cholam.
Red Gram, &c.

single exception of the Pulivendula Taluk. Garden crops were cultivated in lands irrigated by wells. On the fall of the later rains the Ryots

Chitta Jonna.
Cotton.
Gingely-oil seed.
Indigo.

Horse Gram.
Bengal do.
Wheat, &c.

were those noted in the margin. The cultivation was carried on in dry lands, in red and mixed soils, throughout the District with the crops noted in the margin. Lands irrigated by tanks and channels which were prepared for cultivation were sown with Paddy,

Raggy, Sugar-cane, Indigo, Cholam, &c., and in the Pulivendula Taluk, dry cultivation was carried on to a certain extent.

7. The crops suffered at first from a description of blight called "Penn lanka." But they improved considerably on the fall of the November rains. The average yield of the several descriptions of dry and wet crops is shown below:—

Dry crops.				Wet crops.			
In black soil.		In red and mixed soils.		Under wells.	Under tanks.		
Average produce.		Average produce.		Average produce.	Average produce.		
Chitta Jonna...	1 1/2	Arika...	2 1/2	Sajja...	1 1/2	Paddy...	1 1/2
Pedda Jonna...	1 1/2	Sajja...	1 1/2	Jonna...	1 1/2	Sugar-cane...	1 1/2
Cotton...	1 1/2	Corra...	1 1/2	Indigo...	1 1/2	Indigo...	1 1/2
Bengal Gram...	1 1/2	Raggy...	1 1/2	Gingely Oil seed...	1 1/2	Raggy...	1 1/2
		Jonna...	1 1/2	Chillies...	1 1/2	Jonna...	1 1/2
Wheat...	1 1/2	Lamp Oil seed...	1 1/2	Tobacco...	1 1/2	Chillies...	1 1/2
Indigo...	1 1/2	Horse Gram...	1 1/2	Korra...	1 1/2	Tobacco...	1 1/2
Green Gram...	1 1/2	Bengal do....	1 1/2	Raggy...	1 1/2		
Yellagisa...	1 1/2	Red do....	1 1/2				
		Green do....	1 1/2				
Kusum...	1 1/2	Black do....	1 1/2				

Fasli.	Fever, &c.	Cholera.	Small-pox.
1272 ...	3,743	1,170	1,126
1273 ...	4,703	1,818	1,608

8. The usual epidemics such as Fever Cholera and Small-pox prevailed in certain seasons of the year; the latter with great virulence in some localities. The result has been an increase of mortality. In the course of the settlement tour the people were induced to take an interest in the extension of vaccination, and I had several children vaccinated in my presence. Measures were also taken to secure successful results in future. The Abstract given below shows the operations of the Vaccinators in the District.

Fusly.	Number vaccinated.	Successful.	Not successful.
1272 ...	10,641	9,303	1,338
1273 ...	10,566	8,988	1,578

9. Cattle murrain was very rife in the Pulivendula and Poddatur Taluks, but the other parts of the District were comparatively free from the more serious disorders. The result of the comparison of the mortality of the Fusly with that of the previous Fusly is given in the subjoined Statement. The approved method of treatment of diseased cattle has been published in the

Gazette, and extensively circulated, throughout the District, no opportunity has been lost of explaining personally to the Ryots the method to be pursued.

Fusly.	Sheep and Goats.	Other Cattle.
1272...	13,107	15,308
1273...	33,300	22,558

Prices.

10. The submission of the Statement of the price of grain, &c., has been discontinued as directed by the Board, but an abstract showing

the prices of Fusly 1273, compared with the previous five years' average is given below, from which the Board will observe that the prices of agricultural products have never been so high in the District, or so highly remunerative to the Ryot. The Ryots being for the most part out of debt and independent of the general dealers are able to realize the full market prices of agricultural produce. The increase in the cultivation of Cotton greatly tends to increase the prices of other produce. The price of grain would have been much higher, however, had it not been for the large importation of rice, which was brought to Cudur by the Railway from Madras:—

	Current Fusly.	Average of last five years.	Last Fusly.
Rice ...	499	420	478
Paddy ...	231	193	240
Cholam ...	273	209	225
Raggy ...	239	194	206
Sajja ...	241	200	212
Arika ...	193	145	159
Korra ...	212	174	211
Horse Gram...	267	221	221
Green do.	499	319	405
Bengal do.	659	441	545
Red do.	367	242	246
Black do.	498	426	465
Indigo do.	985	961	1,118
Cotton do.	223	94	170
Wheat do.	598	322	334

Statement No. 3.

11. The Ryots as usual relinquished a portion of their lands at the beginning of the Fusly. The unfavorable state of the season which prevented extensive agricultural operations, and the transfer of some items from Ryotwar to Miscellaneous, as directed in the Board's Circular noted marginally, show a net decrease of Rupees 46,663 in the item Ryotwar. The changes noticeable in the Taluks in this item are owing to the alterations of the boundaries of the Taluks of the southern section sanctioned by Government in their order quoted in the margin.

Miscellaneous Circular, dated 30th June 1864.

Enclosure B.		
Lagd occupied in Fusly 1273...	74,103	7 4
Do. given up in do.	41,224	9 6
	32,878	13 10

12. Lands were newly occupied to a much greater extent than those relinquished, resulting in a net increase of Rupees 32,878-13-10.

SETTLEMENT REPORT OF

13. There is an increase of Rupees 37,138-15-2 in the waste remissions granted. Of the amount remitted the greatest portion is Nunjah waste remitted for failure of water supply. The other remissions were equally unavoidable.

Fusly 1272	59,989 5 10
„ 1273	97,128 5 0
Increase in Fusly 1273	37,138 15 2

14. The particulars of waste charged to the amount of Rupees 40,070 are shown below:—

Waste land retained for pasturage	Rupees 6,323
Lands taken on reduced assessment but laid fallow	626
Left waste through the negligence of Ryots	33,121
	<u>40,070</u>

Statement No. 4.

15. Remissions for Shavy or withered crops were not required to the same extent as in last year. From this cause, as well as the imposition of Kayam Jody on some Anna Shrotriem villages by the Inam Commission, and the decrease in the area of cultivation, there is a decrease of Rupees 4,735 as shown in the Statement. The increase of Rupees 464 is chiefly owing to the cultivation of dry crops in wet lands, one-half the assessment of which was remitted under the orders of the Board. The result is a net decrease of Rupees 4,271.

Statement No. 5.

16. The decrease in the remission shown in the Statement noted in the margin is also owing to the more limited area of cultivation:—

Fusly 1272	2,320 9 7
„ 1273	268 3 0
Decrease	<u>2,052 6 7</u>

Statement No. 6.

17. The increase in the remission as shown in the subjoined Statement is owing to the increase in the cultivation of lands held on Cowle tenure:—

Fusly 1272	308 6 4
„ 1273	343 14 11
Increase in Fusly 1273	<u>35 8 7</u>

Statement No. 7.

18. The increase in the cultivation of Sugar-cane is owing to the enhanced price of Jaggery. The great demand for cotton for the last two years also stimulated the Ryots to cultivate Cotton more extensively.

Cultivation of Sugar-cane.

	Acres.
Fusly 1272	2,176
„ 1273	<u>2,500</u>

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The area of Cotton cultivation during the year was never so extensive in previous years:—

Cultivation of Cotton.

Fusly 1272	51,640
„ 1273	<u>1,09,725</u>

The limited cultivation of Indigo is attributable to the falling off in the prices of the Dye.

Cultivation of Indigo.

Fusly 1272	40,113
„ 1273	<u>26,313</u>

Statement No. 8.

19. The submission of this Statement has been discontinued in consequence of the abolition of the Moturpha tax.

Statement No. 9.

Miscellaneous Circular, dated 30th June 1864, No. 69.

20. As required in the Board's Circular noted in the margin, a detailed Statement, with the items arranged as directed, is appended to the one noted in the margin which requires no explanation.

Statement No. 10.

21. The increase in the item Shrotriem Jodi amounting to Rupees 3,051 is owing to the imposition of Jodi on Anna Shrotriems. The increase in the item Miscellaneous is owing to the transfer to this head of several Ryotwar items as ordered by the Board. There is a decrease in the item "Ryotwar" of Rupees 46,663, owing to the unfavorable season, and a decrease of Rupees 5,311 in Income tax owing chiefly to the reduction of the tax from four to three per cent.

Total Land and Sundry Sources. Rs. A. P.

Fusly 1272	22,32,100 1 3
„ 1273	22,42,850 2 3
Increase in Fusly 1273	<u>10,750 0 7</u>

Enclosure B.

There is, however, an increase in Forest and Stamp Revenue, and the result is a net increase of Rupees 10,750 on the total demand. The acreage of cultivation and assessment shown in the Enclosure noted in the margin, correspond with the entries in enclosure A of Statement No. 3. Enclosure C requires no remark.

22. A great extent of land lying waste for more than ten years was taken up on reduced assessment. The result of a comparison with the previous Fusly is shown below:—

	Extent.	Assessment.
Fusly 1272	7,640	35,953
„ 1273	8,628	39,588
Increase	<u>988</u>	<u>3,635</u>

Statement No. 11.

	Rs. A. P.
* Collected	21,57,319 1 0
Remitted	394 10 9
	<u>21,57,623 11 9</u>

Board's Official Memorandum, No. 775, dated 9th September 1864.

23. The current demand of all sources of revenue amounted to Rupees 22,42,850-2-3. Of this amount, Rupees* 21,57,623-11-9 were collected or remitted within the Fusly, and Rupees 64,822-5-1 subsequently, leaving a balance of Rupees 20,404-1-5, which will be realized as early as practicable. A Memorandum has been added to this Statement as directed, showing in detail the Miscellaneous items.

SETTLEMENT REPORT OF

	Collections.	Increase.
Fusly 1272.	Fusly 1273.	RS.
RS.	RS.	RS.
21,46,622	21,57,623	11,001

Statement No. 12.

24. Notwithstanding the decrease in the Current Land Revenue Demand, the collections of the Fusly, compared with Fusly 1272 shows an increase as noted in the margin.

25. The increase in the item Jodi is owing to the imposition of Jodi on Shrotriems as shown in the margin of paragraph 3 of the report, by the Inam Commission.

	Demand.
	RS. A. P.
Fusly 1272...	35,672 10 4
" 1273...	33,723 12 3
Increase in Fusly 1273	3,051 1 11

Statement No. 13.

26. Of the arrears outstanding at the beginning of Fusly 1273 there was a balance of Rupees 13,409-11-11 at its close, subsequent collections reduce this amount to Rupees 12,453-7-0. The decrease in the arrears collections as shown below is owing to the small balance outstanding at the beginning of the Fusly.

	Collections.
	RS. A. P.
Fusly 1272...	1,27,753 11 5
" 1273...	79,551 13 6

27. Sanction for the remission of Rupees 1,737-13-5 is solicited. Strict inquiry by the Settlement officers shows that this amount is irrecoverable. The necessary details are shown in enclosure B of the Statement.

Enclosure A.

28. Coercive process was employed in the realization of revenue in ninety-seven cases, less a number than in the previous Fusly Rupees 593 were realized by the sale of the property seized.

Statement No. 14.

29. The variations shown in this Statement are explained in the remark Column of the Statement. The charges amount to Rupees 1,89,193-7-11, or 8½ per cent. on the collections.

30. The abstract given below shows in detail the lands acquired and relinquished by public servants.

	Number of individuals.	Extent.	Amount.
Relinquished...	4	49	51
Acquired	13	475	791

31. The abstract given in the subjoined Statement shows the result of the examination of the village accounts. The errors discovered were rectified, and the attention of the village Accountants were drawn to them. The necessity of an accurate preparation of the accounts was

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inculcated, and the Taluk authorities were directed to strictly supervise their preparation. It is anticipated that a marked improvement will be the result of these measures.

Division.	Taluks.	Number of villages.	Total number of accounts.	Number free from defects.	Require correction.
Collectors.	Badvel ...	8	160	160	...
	Poddatur ...	10	200	176	24
	Sidhout ...	5	100	79	21
	Pullampett ...	10	200	100	100
	Cuddapah ...	8	160	93	67
	Jammalamadugu ...	8	160	135	25
	Pulivendulah ...	10	200	200	...
	Total...	59	1,180	943	237
Sub-Collectors.	Royachoti ...	8	160	110	50
	Cuddree ...	8	160	129	31
	Calakada ...	7	140	104	36
	Madanapalli ...	8	160	114	46
	Total...	31	620	457	163
	Grand Total...	90	1,800	1,400	400

Stamps.

32. The proceeds of Stamp paper sold at the close of Fusly 1272 amounting to Rupees 1,187-12-0 were credited in the accounts of Fusly 1273, which accounts for the difference as shown below, between the Statement submitted to the Superintendent of Stamps and the Demand Collection, and Balance Statements submitted to the Board of Revenue. These differences will not appear in future accounts.

As per Demand Collection and Balance Statement:—

RS.	A.	P.	
83,673	10	6	Actual sale in Fusly 1273.
1,187	12	0	Sold in Fusly 1272, but credited in Fusly 1273.
84,861	6	6	
4,545	7	7	Extra Revenue.
89,406	14	1	

As per Statement sent to the Superintendent of Stamps:—

RS.	A.	P.	
83,673	10	6	Value of Stamps.
4,545	7	7	Extra Revenue.
88,219	2	1	Total.
			Decrease.
1,187	12	0	

33. The Board, in their Circular noted in the margin, required the extent, &c., of the land on which water tax had been imposed. These details cannot be furnished in these accounts, as the necessary information has not been obtained from the Taluks. Care will however be taken to afford these particulars in future. The Memorandum* submitted as directed in the Circular above quoted affords all the information obtainable at present.

34. The Sub-Collector's report is herewith forwarded.

35. In conclusion, I have the pleasure to inform the Board of the great co-operation I have experienced in all matters connected with the District from Messrs. Molony and McQuhae, Royappa Pantulu, and my Serishtadar E. Simhadry Pantulu, and I will add that I have reason to be pleased with my Native officers generally.

CUDDAPAH,
15th October 1864.

(Signed) H. G. SMITH,
Acting Collector.

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CUDDAPAH,
15th October 1864.

(Signed) H. G. SMITH,
Acting Collector.

SUB-COLLECTORATE.

1. I have the honor now to submit the usual Settlement Report and Accounts for Fusly 1273.
2. The Jummahbundy of the Taluks of Kadri and Madanapalli was conducted by me, that of Rayachoty by you, and that of Kalkadah by the Head Assistant Collector. In exchange for the Taluk of Kalkadah, I settled one of Mr. McQuhae's Taluks, that of Pullampett. The settlement in each instance was carried out at the Cusbah of the Taluk. The time occupied by me in this duty was for the Kadri Taluk nineteen days, for the Pullampett Taluk twelve days, and for Madanapalli thirty-six days. This only includes the days occupied in distribution of Puttahs from the first day to the last. I was for a much longer time than twelve days in the Pullampett Taluk, nearly a month altogether, during which time I was of course employed in settling disputes, examining accounts, and such like duties. The Madanapalli Taluk may seem to have taken an unnecessarily long time, but, as is generally the case after a lengthened tour in the District, there was an accumulation of work chiefly magisterial, which had to be got through simultaneously with the Jummahbundy, so that no steps were taken to hurry the settlement to a conclusion; nor would there have been any object in doing so, as the villagers are put to no inconvenience when their villages are settled on a day fixed before hand and notified to them. The whole of the Jummahbundy conducted by me was finished on 25th April.
3. There have been very extensive transfers of villages from one Taluk to another in this Division, which causes considerable alterations in the figures of account No. 1. In the Madanapalli Taluk there were last year ninety-six villages. Of these thirteen, were transferred to Kadri, leaving eighty-three, and seven were transferred to Madanapalli from Kalkadah, making a total of ninety. Two* of these have been transferred to "Permanently Settled," leaving eighty-eight in the account. In the Kalkadah Taluk there were one hundred and two last year, there are now one hundred and five, the result of seven having been transferred to Madanapalli, and ten from Rayachoty.

* Kavilapallinidda,
Buddoopalli.

Two villages permanently settled have also been transferred. In the Kadri Taluk there were one hundred and sixteen villages last year, there are now one hundred and twenty-eight, as thirteen have been added from Madanapalli, and one† deducted as permanently settled.

† Tangedicootah.

The Rayachoty Taluk had last year one hundred villages. Ten Circar villages have been transferred to Kalkadah, and one‡ permanently settled, leaving eighty-nine.

‡ Goondlavariipalli.

Four villages have been brought under permanent settlement during this year, and there are now fifty three villages in the Division under this tenure against forty-nine last year. The marginal statement shows an increase in total number of Puttahs of 1,655. There is an increase of 13,390 in the number of old Puttahs renewed, and a decrease of 11,735 in new Puttahs

	Last Fusly.	Present Fusly.
Old Puttahs	30,621	44,011
New Puttahs	20,476	8,741
	51,097	52,752
Increase in total Puttahs 1,655.		

issued. Five-sixths of the total number are old Puttahs renewed. I think the progress in this respect is generally satisfactory. It will take some time to get the Ryots into the habit of sending in their old Puttahs for renewal every year at the proper time, and the Jummahbundy cannot be delayed till they are all collected. The increase in the total number is for fresh land brought under cultivation under the stimulating influence of high prices.

4. Most of the Fusly was passed by me within the limits of the Sub-division. I was in Cuddapah for a few days in August, in Pullampett during most of the month of February, and on privilege leave during November and December; Mr. McQuhae was in the Sub-division performing the work during these two months.

5. The season was I regret to report the worst for agricultural operations of any of the long series of bad seasons with which this Division has been afflicted since I arrived in the beginning of 1859. In the Kadiri Taluk in particular the consequence of the want of rain have been most disastrous to the people. You are aware that in the beginning of this year I felt it my duty to recommend that a grant of money should be devoted to road-making in that Taluk to put food into the mouths of the people thrown out of employment by the absence of demand for agricultural labour, and prevent their taking to robbery to sustain life. I am happy to say that this measure has had the anticipated result, and that I know of no instance but in that of two individuals, where want was the inducement to crime. Of course there are more that have not come to my knowledge, but I feel certain that the grant sanctioned by Government has had the best effect in keeping hitherto honest people from criminal practices.

The account of rain-fall annexed is, I fear, quite untrustworthy. It will serve however to show the entire failure of the north-east monsoon, and account for the loss of second wet crop and consequent diminution of revenue in the Taluks dependent on artificial irrigation:—

Months.	Rayachoty.		Madanapalli.		Kadiri.		Kalkadah.	
	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.
July	2	5½	4	5	...	...	2	8½
August	3	1	5	6	2	1	4	9½
September	...	...	3	5	2	3	...	2
October	2	8	4	7	2	3	...	...
November	...	...	...	4	...	...	...	...
December	...	...	4	3	...	...	1	...
January	...	...	...	...	...	...	...	...
February	...	...	...	...	...	...	...	...
March	...	...	...	...	...	...	...	...
April	...	...	...	4	...	6	...	...
May	...	...	2	6	2	1	1	8½
June	...	...	5	5	3	1	2	1
Total	8	4½	31	5	12	5	12	9½

The figures representing the rain-fall in the Madanapalli Taluk are manifestly exaggerated, as there certainly was no rain in December when over four inches are registered.

The return showing the supply of water to tanks is perhaps more to be relied on, and this account which should vary in some proportion to that of rain-fall in each Taluk shows very different results in the Taluk of Madanapalli, where had the rain-fall been thirty-two inches, a far larger number than ninety tanks would have filled, considering the great number of tanks in the Taluk. The large reservoirs at Kandakur Pedda, Tippasamudram and Rangasamudram received but a half supply, or less, and in consequence the decrease of revenue in those villages has been serious:—

Taluks.	FUSLY 1272.		FUSLY 1273.	
	Full received.	Half received.	Full received.	Half received.
Madanapalli	147	650	90	665
Rayachoti	50	474	37	207
Kalkadah	179	492	188	626
Kadiri	15	110	6	99
Total	391	1,726	321	1,597

The dry crops on an average scarcely exceeded in produce a quarter of what is considered a full yield, though some, especially the important ones of Raggy and Horse Gram, came up to a half. As usual, crops under channels and wells were more productive than those under tanks, though the results of the well cultivation were less favorable than in ordinary years owing to the failure of the springs. An enormous number of the wells computed at 75 per cent. in Kadiri Taluk run entirely dry; great difficulty was felt in many localities in procuring water for ordinary household purposes, and cattle were only saved by driving them to long distances for water. Insects and blight were not productive of much injury, though the dry crops in Kalkadah suffered somewhat from this cause.

The sanitary state of the division has been more than usually bad, as will be seen by the accompanying return:—

Disease.	FUSLY 1273.			FUSLY 1272.		
	Attacked.	Died.	Re-covered.	Attacked.	Died.	Re-covered.
Fever with cold	4,349	1,288	3,061	6,727	564	6,163
Cholera	734	491	243	646	487	159
Small-pox	1,996	242	1,754	1,862	239	1,623
Total	7,079	2,021	5,058	9,235	1,290	7,945

The number of fatal cases of Fever is very large. Cholera and Small-pox show nearly the same result as last year. The total number of those attacked by Fever is one-third less than last year, whilst the fatal cases are more than double. I can ascribe this to no other cause than the low state of health induced by want and bad food. The high price of every commodity has compelled the mass of the people to live entirely on Raggy upon which, as they have not the means of procuring variety, they must find it hard to sustain life, and which must leave them too weak to encounter a sharp attack of Fever. Unless the year now commenced should give the country more abundant rain than that now ended, the prospects of the agricultural classes are gloomy indeed.

In addition to the hardships entailed by the bad season on themselves, the Ryots have had to contend against murrain among their cattle and sheep. The total loss amounting to 16,059 is double that of last year. Of this number 10,060 were sheep and goats, 2,670 were bullocks, 1,506 were cows, and the rest buffaloes. The number of those which were attacked but recovered was 27,503. It would seem from these figures that Ryots are more successful in their treatment of these diseases than they are in Kurnool. As a measure of precaution I have widely circulated Mr. Thacker's excellent suggestions on the isolation of diseased cattle, and as the Ryots know the disease to be infectious, I have hopes that they will be sufficiently alive to their own interests to adopt them without compulsion.

The falling off in the number of vaccination I attribute to the apathy of the Vaccinators. If they are charged with this apathy, they invariably reply that they get no assistance from heads of villages, but they rarely complain before they are themselves charged with neglecting their duties though they have been warned times without number to do so.

	In Fusly 1272.	In Fusly 1273.	Decrease.	Increase.
Successful	2,923	2,238	685	...
Unsuccessful	294	591	...	97
Total	3,217	2,829	685	97

Statement No. 2 does not present any very marked features except the rise in the price of every article in the Taluk of Kadri, and a slight fall in the price of rice elsewhere. Horse Gram has risen steadily throughout the division, and the other articles have risen or fallen in different localities. The rise in all articles in Kadri is of course entirely attributable to the pressure of the season. The fall in the price of rice in other Taluks is probably the consequence of improvement in the communications of the country, the effect of which is to discourage hoarding; the decrease under notice was certainly not the result of large supplies, for the wet crops everywhere were considerably under the average, and there has been a large demand for exportation.

Statement No. 3 exhibits a net decrease of Land Revenue on the whole division of 31,467-3-9. The extensive transfers of villages have of course largely effected the comparative results in each Taluk. By this account it would seem that the revenue of the Kadri Taluk has risen 8,998-9-0, in spite of the bad season. This however is an apparent rise due to the transfer of thirteen villages from Madanapalli. The Land Revenue of those villages for this year is 9,681-12-0, so that the Taluk of Kadri, as it formerly stood, has fallen off to the extent of 633-3-8. The decrease in Madanapalli is entered at 14,273-2-10, but it is in reality much larger, for it has received 16,294-9-8 from Kalkadah, and lost 9,681-12-8 to Kadiri, making a real decrease according to the old limits of the Taluk of 20,885-15-10. The decrease in Kalkadah is entered at 3,873-2-0, but it has received from Rayachoti 20,762-4-9, and lost to Madanapalli 16,294-9-8, so that the real decrease in the Taluk as per its old limits is 8,340-14-1.

The Rayachoti decrease is entered at 22,319-7-11, but as it has given over 20,762-4-9 to Kalkadah, the real decrease is only 1,557-2-2.

The comparative account therefore as per the old limits of the Taluks shows a decrease in all, as under—

	RS.	A.	P.
Madanapalli	20,885	15	10
Kalkadah... ..	8,340	14	1
Rayachoti... ..	1,557	2	2
Kadiri... ..	633	3	8
	31,467	3	9

The cause of the bulk of this decrease is the failure of rain in the Madanapalli Taluk. Last year the revenue of this Taluk went up 20,656-9-8, so that it has now gone down again to somewhat lower than what it stood in Fusly 1271, the difference being only 229 Rupees. The increase in Kalkadah last year was 7,329, so that it has sunk 1,011-10-10 below the level of 1271. There was an increase in Rayachoti last year of 7,660, so that the Beriz of that Taluk stands at 6,103 Rupees above what it did in 1271.

The Kadiri Taluk is only 35 Rupees below what it stood at in 1271. On the whole therefore the Land Revenue for 1273 is higher than that for 1271 by 4,826-8-6 Rupees. This calculation has been made for sake of comparison on the old limits of the Taluks. On the present limits the figures would of course be different for each, but give the same result for the whole.

Enclosure 4 is the comparative statement showing the differences in cultivation and settlement for each description of land. The large increase in the cultivation of dry land is remarkable. This increase is progressive as last year. There was an increase of 35,226 acres, yielding revenue 13,613 Rupees over the former year. This year again there is an increase of 31,239 acres, yielding revenue 10,279 Rupees, so that in two years this species of cultivation has increased by nearly 66,500 acres, giving revenue of nearly 24,000 Rupees. The other items of wet and garden cultivation, and of second crop and additional assessment being dependent on the rain-fall have decreased largely.

Enclosure B shows the fluctuation in the Ryots' holdings. The Statement below shows the rates per acre of land relinquished and taken up.

	Average Acre.	Relinquished.	Taken up.
Dry land... ..	1	0 6 4	0 5 8
Wet... ..	1	4 9 0	5 7 9
Garden	1	4 6 5	5 1 0

It will be noticed that the average rate on dry land is somewhat lower on the taken up than on the relinquished, and that the reverse is the case on the wet and garden. The same statement shows the remission on account of waste. The chief remissions on dry land were in the Kadri Taluk, but the whole amount of this remission was only 56-12-10. The remissions granted on whole numbers of wet land amounted to 83,857, being Rupees 35,323 in excess of the remissions granted last year. The particulars and causes of this large remission will be noticed hereafter. The remissions on portions of numbers are for dry and garden land *nil*, for wet 82-12-9, or Rupees 25 less than last year. There is an increase in the amount charged on portions of waste of 1,388-4-9. The amount charged on whole numbers of waste is nearly the same. These figures do not call for special remark.

Enclosure C exhibits very clearly the nature of the cultivation in each Taluk. Kadri shows an area of 1,82,604 acres of dry cultivation, whilst Kalkadah has but 90,547, or not quite half the same area. Madanapalli has 19,463 acres of wet cultivation, whilst Kadiri has but 9,361. Regard being had to the fact that remissions are granted on wet and not on dry land, this statement explains the otherwise somewhat anomalous fact that Kadri suffering from famine has not decreased in point of revenue nearly to the extent that Madanapalli has, which has not experienced the same pressure. Again this account shows that remissions on dry land was not necessary in the Kadri Taluk for the area of dry cultivation being double that of Kalkadah, the assessment is lower by over 3,000 Rupees, the average rate in Kadri being about 4 Annas 9 Pice per acre. The waste remitted was the highest in Madanapalli, which has the largest area of wet cultivation, and which suffered proportionately from the failure of the north-east monsoon.

There are a few items in account No. 4 which require some explanation. The item of Rupees 79-14-6 for withered crops will be explained hereafter. There is an increase in remission on account of dry cultivation in wet land. This is remissions granted according to Mr. Wedderburn's order published at page 85 of the District Gazette for 1862. Owing to failure of water, dry crops were more extensively cultivated in wet lands, hence the increase in the remissions granted. The decrease in Bunjer Cowle is attributable to the falling in of these tures. The decrease of Rupees 323-5-10 in remission granted to Shrotriendars is in consequence of the transfer of four villages to "Permanently settled," and decrease of cultivation in the remaining Shrotriem villages entailing a corresponding decrease in the remission in this account, which is only granted when the land is cultivated.

The same is the cause of decrease under the heads of half and one-third remissions. These lands are chiefly under the Podda Tippasamudram tank which received but a small supply.

The quarter and one-eighth remissions are chiefly under the Munchoor and Moostoor tanks in Kalkadah Taluk. These tanks were more fortunate, and hence the increase in cultivation and consequent remission. The increase in remission for plantation calls for no remark.

Statement No. 5 is one which is not usually forwarded from this Division, as no remissions are granted for Shavy; but in this year it was found necessary to vary the rule in one instance—that of crops under the Mellakavamalah tank of the Kadri Taluk which almost entirely perished owing to the extraordinary nature of the season. The Ryots would have been unable to bear this loss had not some relief been granted to them, and quarter remission was in consequence allowed.

Statement No. 6 requires no remark.

Statement No. 7, when compared with last year's Statement, shows an important increase in the Cane and Cotton cultivation, and a slight increase in Indigo; the last is entirely in Rayachoti where alone the plant is cultivated. The Cotton cultivation has more than doubled, and there are now more than 11,000 acres planted. The Cane cultivation has also risen by 1,500 Rupees, and now covers an area of 2,397 acres. The Cane and Cotton cultivation in Rayachoti are almost stationary, but no very fair comparison can be made owing to the alterations in the limits of Taluks.

The chief differences in Statement No. 9 between the demand for this year and that for last are in Honey rent and Forest Revenue. The honey rent was under orders received from the Board of Revenue, only let out for one year, and the year being unfavorable, the rent declined to the extent of 106 Rupees.

The increase in Forest Revenue is due to the operation of the new Forest Rules. The interest account has decreased owing to more punctual payments. In Enclosure A in No. 10 account there is a large increase in Jody owing entirely to four new villages having been brought under this settlement. Of this, one village Tangedicoontah in Kadri Taluk gives Rupees 1,048-10-0; the other three are small.

The decrease of Rupees 31,007-4-3 in Ryotwar has been already explained, and is entirely the result of the bad season.

The increase of Rupees 628-8-10 is entirely on zifted Inams, as there is a decrease of over 200 on the unclaimed Inams, and a decrease of Rupees 167-8-6 on Inams under suspension, these Inams being now carried to another head. The increase on zifted Inam is thus Rupees 1,011-12-9. The cause of this is as follows:—On the 22nd January 1863, certain books containing lists of Inams zifted by the Inam Commissioner on account of failure of claimant to attend at the Inam Settlement were forwarded from your office to mine. These were put into the hands of the English writer attached to my office for translation, and were not finished till 2nd May. On the 6th May orders were issued to all Tahsildars to collect the amount, but it was not included in the demand for last Fusly, except in the Rayachoti Taluk. Thus in these Taluks there has been the demand on this account for two Fuslies included in the demand for Fusly 1273.

The item "concealed cultivation" shows a large increase, but this is not due to concealed cultivation properly so-called. After the close of the Fusly some supplemental quit-rent books were received from the office of the Inam Commissioner for the Taluks of Kadri and Madanapalli, and the demand on this account has been entered under this head. The amount thus credited is for Madanapalli 1,069-14-10, and for Kadri 499-8-0, making a total of 1,569-6-10. If this be deducted, there is a trifling decrease in concealed cultivation. There is a large decrease in the item of Revenue fines. Last year I found it necessary to enforce the punctual remissions of kists from the villages, the attendance of village officers at Jumma bundy, and other duties by severe fines. This year these punishments have produced their effects to the great advantage of the Government service, and probably in the end to the saving of the pockets of the village officers themselves.

The increase in suspended Inams is due chiefly to an amount of 167-8-6, having been transferred from item No. 4 to this head.

The next item requiring remark is the Stamp Revenue, which has risen to the extent of over 7,000 Rupees. I do not attribute this to increase of litigation, but to the sale of bill and receipt stamps, and of papers for bonds and other agreements. The increase is at all events satisfactory, but I have no information as to the precise cause of the rise.

The Sundry Sources under Extra Revenue have increased 508-15-0 in consequence of the increase in Forest Revenue already alluded to.

The Income Tax has increased nearly 2,000 Rupees. For this I can assign no particular cause.

The total Current Demand is 6,53,009-2-8, of this 6,33,316 were collected within the Fusly, and 15,288-13-10 subsequently up to the end of August, leaving a balance now due of 4,404-2-10. Of this sum, 600-7-8 is due on account of Income tax.

There are four villages now included in Return No. 12 not in last year's account. These are Cavillapalli Gudda and Buddipalli in Madanapalli Taluk, Tangedicoontah in Kadri, and Goond-lavaripalli in Rayachoti. The demand on these four villages is 1,152-10-0, of which Tangedicoontah alone gives 1,048.

The balance as shown by account No. 13 was at the beginning of the Fusly 24,649-10-4, of which 23,045-1-7 was collected within the Fusly, and 553-3-4 written off by orders of the Board of Revenue, leaving 2,051-5-5 of old balance to be collected at the end of June. The subsequent collections up to the end of August were 276-2-3, leaving 1,775-3-2 still due for former years. Of this the sum of 59-12-8 is entered as doubtful, 249-15-11 is irrecoverable, and 1,465-6-7 is considered recoverable. Of the recoverable balance, 876-11-1 is due on account of Income Tax, and part of this will in all probability be found to be irrecoverable. A further report will be made on this subject.

The particulars of irrecoverable balance are Fusly 1269 Rupees 1-0-6, due on land put up for sale and not brought; 3-13-3, due by absconded Ryots who have left no property. The total for that Fusly being 4-13-9.

For Fusly 1270 there is but one item of 3-13-3 due by a Ryot absconded leaving no property.

For Fusly 1271 there are two items; one of 6-15-4 due on land put up to sale, but not sold owing to the poorness of the soil; and one of 46-15-8, which is the demand on some land in the village of Buttalapooram in Madanapalli Taluk entered by the Curnum as cultivated, but which has been proved to have been waste in that Fusly.

For Fusly 1272 the first item is 25-9-5, on account of some Dasavandums zifted, but the money due on which is not collected by orders of the late Collector as remarked last year. 14-4-4, also a usual item for Cattoobadi Inam occupied by a public road.

7-7-9 due on land in the Kadri Taluk on which remission is annually given to a Cattoobadi without Inam.

39-13-0 due on land put up for sale and not bought.

12-10-0 a usual remission to a Cattoobadi without Inam in the Rayachoti Taluk.

6-0-0 due by a Ryot unable to pay and without property.

2-7-11 Jodi due on an Inam resigned.

12 difference between a rate of 3 Rupees per acre, originally fixed on some land irrigated by a private tank near Madanapalli, and a rate of 1 Rupee per acre as per orders of the Collector.

2-12-5 Fassaljasty erroneously charged.

4-14-10 difference in the value of some grain collected on account of village fees.

9-13-6 Zifted Dasavandams erroneously entered twice in the demand.

5-9-10 Teervajasty improperly charged on land under a new well.

36-14-4 Due on a Shrotriem lately attached but subsequently released from Fusly 1272, by orders of the Inam Commissioner this amount having been included in the demand prior to receipt of the order.

Statement No. 14 shows the state of the village accounts of twenty-three villages examined this year. The results except in one or two instances are satisfactory. These are trifling omissions of headings and such like errors, but generally speaking the accounts are very well kept, and many villages show no error whatever. This is very satisfactory in a large village like Candakoor, the accounts of which are perfect.

The Taluk accounts, examined as per-order of the Board of Revenue, No. 323, dated 18th January 1864, do not exhibit such good results. The accounts examined were those of the Kadri and Madanipalli Taluks, and they were found to be full of errors and omissions. Some accounts are not kept at all, and scarcely any are signed.

Telugu figures have been used in some accounts, and others are incorrect in form. Measures have been taken to secure greater care in the preparation of the Taluk accounts.

The Huzur accounts are correct.

My Serishtadar, H. Krishna Row, maintains his character as a steady, diligent, and trustworthy officer.

CUDDAPAH,
26th September 1864.

(Signed) F. B. MOLONY,
Sub-Collector.

SETTLEMENT REPORT

OF

KURNOOL.

Submission of Annual Jumma-bund Report and Statements. 1. I have the honor to forward the Annual Jumma-bund Statements according to the prescribed forms, for the past Fusly 1273.

Places at which settlement was made. 2. With two exceptions the settlement of each Taluk was made within its limits. Two villages of the Nandikotkoor Taluk, close to Kurnool, were settled at the Cusbah station by the Deputy Collector, and thirty-two of the northern villages of the Cumbum Taluk were settled by myself at Bhoopatipally, a village on the southern limits of Markapoor.

Explaining cause of settling Cumbum villages in Markapoor Taluk. 3. It had been my intention to settle these villages at Cumbum, but Mr. Thacker was employed in treating some cases of Murrain at Bhoopatipally, where we were encamped after a tour through the Markapoor Taluk, when I received the orders of Government to proceed forthwith to Bellary. Not wishing to leave Bhoopatipally while the cases were under treatment, nor to leave the Cumbum settlement incomplete, I distributed the Puttahs for the remaining villages while the dak was being laid for my journey to Kurnool and Bellary.

Remarks upon the rapidity of settlement. 4. With reference to the remarks of Government on the rapidity with which the settlement is now carried out, I trust that it will be borne in mind that the recent simplification of our Revenue system, which is a subject for sincere congratulation to all the parties concerned, has made the annual settlement a far more formal matter than it was when the Board's order, dated 22nd November 1849, was published. Remissions except on account of want of water for wet cultivation, are now neither granted nor claimed, and fresh Puttahs even are not issued, unless some alteration in a Puttah makes it necessary. The general body of the villagers no longer therefore attend the annual settlement, at which in many cases only the village officials are present. Of course advantage is taken of the presence of the settlement officer by such parties as wish to bring forward complaints, but where a Tahsildar performs his duty efficiently, even complaints at a settlement are now rare, compared with the days, within recent memory, when every villager either wanted a remission, or objected to some intricate charge.

SETTLEMENT REPORT OF

District visited by Collector, Head Assistant, and Deputy Collectors.

year, and the Head Assistant and Deputy Collectors are constantly moving through their Taluks.

Renewal of Puttahs.

the necessity being occasioned by the former permanent remissions having been for the first time struck out of the Puttahs, in the Taluks of Koilkootla, Cumbum, and Markapoor, transferred from the Cuddapah District.

State of season.

and continued periodically until the end of November, but there was no heavy rain, and many of the tanks failed to receive their requisite supply.

Months.	Inches.	Tenths.
1863.		
April	2	...
May	...	7 $\frac{3}{8}$
June	...	7 $\frac{1}{8}$
July	3	...
August	4	1 $\frac{2}{8}$
September	3	...
	13	7 $\frac{3}{8}$
October	4	0 $\frac{3}{8}$
November	...	1 $\frac{1}{8}$
December	...	...
1864.		
January	...	...
February	...	...
March	...	...
	4	1 $\frac{1}{8}$
	17	8 $\frac{1}{8}$

State of crops.

its partial failure, the Cotton crop was most remunerative, owing to its continued high price. The wet crops also yielded an abundant harvest.

Sanitary state of the District.

an outbreak of Cholera occurred in Kurnool, which spread through the Taluks, and owing to the number of labourers collected on the Company's canal, caused serious ravages in some localities. Some mortality was also reported to have been occasioned by Small-pox. The accompanying return exhibits the numbers and results of vaccination, which has neither progressed, nor fallen off from former years. The per centage of cases, on the population, and births is so small, that there appears no reason to doubt the correctness of the return.

Extraordinary rise of Prices.

a fine harvest, and the phenomenon is even more marked in the Fusly under report, where it will be seen from the accompanying abstract statement, that a rise of about 33 per cent. is found in the prices of all the staple articles of produce. Prices have reached what may be called famine rates, while every village is stored with grain, and the fields are smiling with the promise of future plenty.

5. Either at the Jummabundy, or previously, I visited most of the District during last

6. It will be noticed that a large number of Puttahs were renewed at the recent settlement,

7. The season was a favorable one for dry cultivation, as showers fell early in the year,

Rise in prices caused by quantity of money circulating in Districts.

11. In my Administration Report for the last official year, I have entered at large on this subject, and I can only here repeat that the rise of price appears to me to be the result of the quantity of money in the District, and its consequent cheapness, acting upon the extraordinary prosperity of the agricultural classes, who are required to sell a very small proportion of their produce to pay their assessment; and who having few wants, take full advantage of their position to withhold supplies, and command the market. Except in some portions of the District to the east of the Nalla-Malla range, a poverty-stricken landowner is now unknown.

Extreme pressure of high rates on the low paid servant.

12. I have before now remarked on the extreme pressure such high prices exert on the lower paid servants of the State. A Peon in the receipt of Rupees 6 monthly must spend his whole stipend in paying for the grain required to keep alive his wife and himself; where there are children, they must live either by labor, or on charity. The Policemen in Kurnool cannot send their children to the Police school to be educated, they obtain employment for them as soon as they can work under the Contractors in the construction of the Company's canal.

Increase in extent of cultivation.

13. Enclosure Bin No. 3 shows that 22,362 Acres of land, bearing an assessment of Rupees 19,917-4-4 were thrown up by the Ryots; and 48,481 Acres, bearing an assessment of Rupees 37,743-5-0 were newly taken up, showing an actual increase in the holding of Rupees 17,826-0-8 in assessment, and 26,119 Acres in extent. In the Taluk of Markapur alone the extent of land newly taken up was not equal to that abandoned by the Ryots, the result of the exceptional poverty alike of the soil and people in that part of the District.

Remissions on waste land.

14. The particulars of waste charged and remitted appear in the same enclosure. The remissions on waste were made solely on wet lands uncultivated through the want of water: where waste was charged in wet cultivation, it was where the supply of water had not been deficient, but the land had been left unsown either by negligence or intrigue.

Remission on wet lands.

15. The particulars of remission are given in Statement 4, and call for little explanation. The Shamilat Bunjer 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 item of Cowle remission has nearly disappeared from the District accounts.

Items shown as permanent reductions.

16. All permanent reductions of assessment have now been excluded, and the items that still appear under the head of permanent remissions, are various kinds of Inam which have not been settled by the Commission, and which must continue as at present until title deeds are issued to the owners of the land treated thus exceptionally.

Culture of special products.

17. The following Statement shows the cultivation of special products as compared with the preceding Fusly:—

ITEMS.	FUSLY 1272.		FUSLY 1273.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
0	Acres.	RS. A. P.	Acres.	RS. A. P.	Acres.	RS. A. P.	Acres.	RS. A. P.
Sugar-cane ...	584	7,165 8 4	443	5,511 14 0	...	...	141	1,553 10 4
Cotton ...	1,52,831	1,33,883 12 8	2,60,167	2,50,763 12 10	1,07,336	1,16,880 0 2	...	...
Indigo ...	38,273	79,440 6 1	20,241	50,214 6 7	...	...	18,032	29,225 15 6

SETTLEMENT REPORT OF

KURNOOL.

5

Enormous increase in the growth of Cotton and decrease in Indigo.

18. The enormous increase in the growth of Cotton was to be expected under the stimulus of fabulous prices, but is, I think, to be regretted in the present condition of the District, when an artificial scarcity exists, and almost as large profits are to be made by the growth of cereals, as from any special crops. Such matters are of course out of the range of Government interference, it is only any measures intended to foster this unnatural growth of Cotton, which are, I think, to be deprecated. The great fall in the price of Indigo alone amongst agricultural products has led to a large decrease in the growth of this useless plant, which I should gladly see re-placed by grain throughout the District.

Items appearing in No. 9, confined to charges on Inams not yet settled, &c.

19. Statement No. 9 has been carefully prepared in accordance with the Board's instructions. The other items under Ryotwar Sundry are now confined to certain charges on Inams not yet settled by the Commission, and to Tirvajasty and Fasaljasty on Inams, whether enfranchised or unsettled.

Demand Collection and Balance Statement.

20. The separate Memorandum showing the Demand, Collection and Balance of each item under Land Revenue Miscellaneous, has been drawn up as required in paragraph 2 of the Board's Proceedings, No. LXXXVIII, Board No. 5,207, of the 13th instant.

Increase and decrease of Land Revenue, and their causes.

21. The abstract Statement of Land Revenue, Enclosure A in No. 10, shows a net increase of Rupees 36,245. The decrease in the quit-rent is occasioned from the arrears of the preceding year having been collected in the last Fusly, together with the current quit-rent, when the title deeds were first received from the Commissioner's Office. This revenue will in future have slight fluctuations. There is a slight increase in the Ryotwar, and a large proportionate one in Forest Revenue, Stamps, and Miscellaneous.

Cause of small decrease in Abkary.

22. The small decrease in Abkary is owing to fewer licenses for the sale of European liquors having been applied for, and that in Income tax is caused by the remission of one per cent. The Salt Revenue is dependent on the number of earth salt pans, and is of course trifling.

Cause of balance on the Current Demand.

23. Statement 11 shows the Demand, Collection and Balance of the whole Revenue, Current and Arrears, and shows a balance of Rupees 34,048-8-5 on the current demand one month after the close of the Fusly. Of this balance Rupees 28,924-13-9 falls under Ryotwar, but most of this is nominal, the wages of village Munsiffs, amounting to Rupees 25,278 being included in this sum, as these officers are paid by a yearly deduction of their salaries from their Puttahs, and the item will be adjusted by a transfer from the village service funds to this head. After deducting this sum, the true balance on the current demand of upwards of 18 lacs, amounts to somewhat less than nine thousand, or not quite one-half per cent.

Remarks on Jaghire villages.

24. Of the balance outstanding against Jaghire villages, as shown in Statement 12, the demand against the village of Yerragoody has been since collected, and the other petty balances will not be permitted to lie over.

Remission recommended to be struck off.

25. Statement 13 shows the collections on account of arrears, and the amount of Rupees 4,023-7-8, recommended for remission out of the remaining balance of Rupees 5,033-15-2. This recommendation is founded on detailed inquiry carried out at the Jummabundy, and the amount is irrecoverable owing to the poverty of the parties from whom it is due. Almost the whole amount entered as doubtful, falls in the Markapoor Taluk, and I fear from the exceptional poverty of that part of the District, that but little of this will be recovered.

Balance of Income tax recommended for remission.

26. The whole balance of Income tax arrears, Rupees 824-15-5, has been found on inquiry to be irrecoverable, and is recommended for remission.

Coercive process required in two Taluks.

27. Coercive process has been required chiefly in the Taluks of Cumbum and Markapoor, where alone the collections are still made with difficulty. The state of these Taluks, so different to the rest of the District, has been engaging my attention, and measures for their amelioration form the subject of separate report.

Taluk's accounts examined.

28. As directed in the Board's Standing Circular, No. V, dated 18th January 1864, I have the honor to state that the Huzur and Taluk accounts have been examined by my subordinates and myself, and found to be in proper form.

State of Curnums' accounts.

29. The annexed Statement shows the extent to which the Curnums' accounts have been tested, with the result. The deficiencies detected were generally of a petty character, and the accounts may now be considered to be kept with general correctness.

Land held by public servants.

30. 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	21	Acres. 239	Rupees. 568	Acres. 957	Rupees. 1,240	Acres. 1,196	Rupees. 1,808
Taluk servants	65	1,448	1,936	1,814	2,574	3,262	4,560
Total...	86	1,687	2,554	2,771	3,814	4,458	6,368

Remarks on the Subordinate Officers of the District.

31. I am glad to be able to report favorably of the continued valuable assistance I have received from Mr. Arbuthnot, and the Deputy Collector Ragoonadha Row, Timmapah, and Coomarasawmy Mudaliar. I regret that the services of Ragoonadha Row should now be lost to the District, where he acquired the good-will of all classes, and will not soon be forgotten.

SETTLEMENT REPORT OF KURNOOL.

Remarks on the Huzur Serishtadar and certain Tahsildars.

32. The Serishtadar Chowdappa, and the Tahsildar Pandity Kistna Row, Jagarlapoody Venkatasubbaya, Narahari Gopalakristnama Chetty, and Kanchy Balajee Row have all performed their duties in a most efficient manner. I regret that the last named officer has left the District where, during his few months stay in the Pattikonda Taluk, he effected much good.]

KURNOOL,
29th August 1864.

(Signed) J. I. MINCHIN,
Collector.

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21. Increase and decrease of Land Revenue and their causes.
22. Cause of small decrease in Alkary.
23. Cause of balance on the Current Demand.
24. Remarks on Jaghire villages.
25. Remission recommended to be struck off.
26. Balance of Income tax recommended for remission.
27. Coercive process required in two Taluks.
28. Taluks' accounts examined.
29. State of Curnums' accounts.
30. Land held by public servants.
31. Remarks on the subordinate officers of the District.
32. Do. on the Huzur Serishtadar and certain Tahsildars.

SETTLEMENT REPORT

OF

MADRAS.

1. I have the honor to submit herewith the Settlement Report of this District for Fusly 1273.
2. The number of Statements now sent is less by one than last year, as the Moturpha Statement this year has been dispensed with.
3. The Jumma bundy of the whole district having been completed before I assumed charge, I will merely confine myself to making a few explanatory remarks on the several Statements forwarded.

Statement No. 1, Villages at which the settlement was made.

4. Statement No. 1 shows the villages at which the settlement of each Taluk was completed. Mr. Banbury, the late Acting Collector, conducted that of the Taluks comprising the Collector's division, and Mr. Hutchins, that of the Sub-division Taluks with the exception of one village, which Mr. Pochin, the present Acting Sub-Collector, settled. Messrs. Banbury and Hutchins seem to have remained sufficiently long in the Taluks to go thoroughly into the details of the settlement of each.

Variations in the number and tenure of villages with remarks on the number of Puttahs renewed and not renewed.

5. The number of villages held under Ryotwary tenure is less by forty-nine than last year; and the reason of this is the transfer of that number of villages of the Sriharikottah division to Nellore, in December last, under the orders of Government, dated 7th January 1863, No. 16, Revenue Department.

6. The non-entry of any village at all under the head Amani, is owing to four villages, which were under such management last year, having been rented out in this year, and also owing to a village called Cowle Bazar in the Sydapet Taluk entered as "Amani" last year, having been transferred to "Ryotwar" this year. This village was surveyed, classified, and assessed some years ago, and ought to have been included under the head "Ryotwar" then, but by some mistake or other was hitherto always erroneously entered under "Amani," and the collections carried to account under that head. The mistake was only discovered and rectified during the present year.

7. The increase under the head of "Rents for one year" is owing to the above named four Amani villages having been so rented this year, and to nine others, which have been hitherto held on leases of more than one year, having been rented this year for one Fusly only. This renting for one year was done in the expectation that these and other villages similarly rented would be brought under Ryotwary Settlement before the end of the current year.

SETTLEMENT REPORT OF

MADRAS.

3

8. There is however but little chance of this being done so early, as the Special Deputy Collector appointed to conduct the work was withdrawn from the District before he had scarcely begun the work.

9. The villages held on Kayampattah or long leases of thirty years and upwards by the Mirassidars this year, appear as usual under the head of rents for more than one year. The instructions of the Board conveyed in their Proceedings of the 10th June last, arrived too late to enter such villages under the head "Miscellaneous" this year; but they will be so entered from Fusly 1274.

10. The aggregate number of Ryotwary Puttahs issued in the year is 42,965 exclusive of the Madras quit-rent bills. A comparison of the above figures with those of last year will show, that notwithstanding the transfer of the forty-nine villages to the Nellore District, there has been this year an increase of 245 Puttahs over those of last year.

11. The number of Puttahs renewed during the year is 30,942, or 6,603 more than last year. The number unrenewed, or wherein but slight alterations had to be made is 12,023. The increase of 6,603 in the number of renewed Puttahs is attributable to a variety of causes, amongst others the thinness of the paper on which the Puttahs are drawn up, causing them to be easily torn, and even if cared for, destroyed, and also the erroneous notion entertained by the Ryots of the benefit of a yearly renewal. Repeated Circulars have been published on the subject, but to little avail; and the only remedy that I can think of would be to hereafter give out that all Puttahs brought for renewal will be written upon thick durable paper, at a charge of one Anna per Puttah, or such sum as the paper of the Puttah shall cost. I propose making up a few such Puttahs this year, and trying, with the Board's permission, the experiment of charging for them in one or two Taluks.

Season and Sanitary state of the District.

12. The annexed is a tabular statement showing the quantity of rain which fell during the year 1863-64:—

Months.	Inches.	Teuths.
April 1863...	2	29
May "...	0	4
June "...	1	47
July "...	3	3
August "...	4	15
September "...	2	91
October "...	12	38
November "...	2	89
December "...	5	67
January 1864...	...	...
February "...	...	...
March "...	...	...
	35	46

13. The season was on the whole more favorable than the previous one, and the fall of rain from September to December was more copious than what the District had experienced for some years, and the tanks received more than their average supply. The result was a large increase in the breadth of cultivation. The rains, however, entirely failed in January, February, and March; and the consequence was that the water which the tanks had received in the previous months became exhausted, and the Nunjah crops dependant upon tank water, and the Manavari Nunjah dependant upon the falling rains, failed to a considerable extent, and remissions had to be given for Shavi.

14. This failure of the late rains was particularly prejudicial to those villages where the tanks were small, and out of proportion to the Ayakat, as also where the tanks were out of repair and leaked.

15. The sanitary condition of the District was remarkably good during the year, sickness of a serious type even in the large towns being almost unknown. There was a little Cholera and Small-pox in a few villages of the Madurantakam Taluk. The agricultural stock also was free from any unusual epidemics.

Progress of Vaccination.	
Cases in 1863-64.	Cases in 1863-64.
6,645	6,613
Successful.	Unsuccessful.
6,069	5,978

16. The marginal figures show the result of Vaccination as compared with the past year. The small decrease in the number of cases that are reported to have proved successful, is perhaps as much due to a more careful supervision, as to any real falling off in the number. The same remarks apply to the slight falling off in the number of the vaccinated. Every effort has been made to diffuse a knowledge of the benefits of vaccination, but the people are still apathetic and indifferent about it, especially in remote localities; the periodical visits, however, paid by the present energetic Zillah Surgeon of Chingleput, Dr. Shortt, to those localities are in some measure removing this apathy, and if the Vaccinators were only better paid, and a better class of men obtained for the work, the number of vaccinations would doubtless increase; but so bad is their pay, that there is often a difficulty in getting any one to serve as Vaccinator.

Prices of grain with remarks for their fluctuations.

17. The price of the staple article of food as compared with last year is given below:—

	Fusly 1272.	Fusly 1273.
Paddy, 1st sort ...	176	170
Do. 2nd do. ...	160	155
Raggy ...	220	201
Varagu ...	212	155
Kambu ...	205	185
Cholam ...	205	213

18. The average price of Paddy was Rupees 162½ or about Rupees 84½, or 108 per cent. more than the commutation rate fixed at the Survey, and Rupees 7½ per cent. below the price of last year. The slight fall in the price of grain generally may be attributed in some measure to the favorable character of the season, but mainly, I think, to the great quantity of grain, wet and dry, imported into Madras from other Districts both by rail and sea, and which forms the chief supply of the large markets in the interior of the District, such as Conjeveram and Madurantakam.

19. The holding* of the Ryots at the beginning of the Fusly consisted of acres 435,347, assessed at Rupees 12,76,161. The quantity of land given up during the year amounted to acres 7,231, assessed at Rupees 24,536, which, however, includes the lands which were transferred to the Nellore District with the Stribarikottah villages. The extent taken up during the season amounted to acres 29,242, assessed at Rupees 54,335; the entire holding therefore of this year, compared with that of last year, is in excess by acres 21,958, assessed at Rupees 29,799.* This increase is owing no doubt to the comparatively favorable character of the season.

Total holdings at the beginning of the Fusly...		Extent. Assessment.	
Deduct lands given up	...	4,35,347	12,76,161
		7,231	24,536
Lands taken up during the year		Difference	
		4,28,063	12,51,625
		29,242	54,335
Total..		4,57,305	13,05,960

Actual cultivation.

20. The actual extent of land cultivated out of the above holding is detailed in statement No. 3. Enclosure A shows the increase which amounts to Rupees 81,942. In comparison with last year there is an apparent decrease in the Nunjah beriz, but that is owing to certain remissions sanctioned by the Government in their order of the 22nd November 1862, upon the heavily assessed Nunjah lands having been this year only struck off the accounts, as also to the second crop assessment, which last year helped to swell the amount of Nunjah beriz, being entered this year separately, and not to any falling off in the actual extent of land under cultivation, there being in reality an increase under that head to the extent of acres 18,127 as will be seen from column 6 of the above statement. The increase in the second crop assessment is owing to the practice just mentioned of entering the demand for such crops only after they have been raised, and from no longer registering, as second crop, certain Nunjah lands, that have hitherto been so entered although not cultivated with second crop; the decrease of Rupees 52,742 under the head "Remissions" is also, owing to the same causes, and to the same alteration in the system of entering second crop assessments.

21. The decrease under the head "Sundry items" is owing to the following circumstances. The quit-rent that had been from time to time imposed by the Inam Commissioner, instead of having been brought to account in each year when the settlement was completed, and Title Deeds sent to the Taluks for distribution, was only done so last year. As then the whole sum due for some years was brought to account, and as in this year the current demand is alone entered, there is of course a decrease under the head of "Sundry items," which includes these Inam quit-rents. The decrease under this heading is also attributable in some measure to the transfer of the Strihari-kottah jungles to the Nellore District, the rent of which has hitherto been credited to this head.

Waste charged and remitted with reasons.

22. The Talukwar particulars of waste charged and remitted are shown in Enclosure C to Statement No. 3. The extent of waste remitted during the year is upon acres 49,012, assessed at Rupees 1,22,621. Of which the remissions granted on Punjah Podugal, or fallow lands, alone amounted to Rupees 38,914, or Rupees 1,715 less than the remissions for the same granted last year as shown below:—

Varagu Podugal Remissions.

	Fusly 1272.	Fusly 1273.
Sydapet	1,446	1,913
Chingleput... ..	5,240	5,166
Conjeveram... ..	4,159	4,137
Madurantakum	26,001	25,288
Trivullur	2,969	1,971
Ponneri	814	439
	<u>40,629</u>	<u>38,914</u>
Net decrease... ..		1,715

The largest item of such remission occurs, as in last year, in the Madurantakum Taluk, amounting to Rupees 25,288, or Rupees 713 less than that given in the same Taluk last year.

23. The Board having requested in paragraph 11 of their Miscellaneous Circular of the 30th June last, that it should be reported why the remissions under this head are given in the Madurantakam to so large an extent, and whether they could not be reduced, I beg to explain, that in that Taluk there are extensive tracts of high land, which can only be cultivated with the grain

* Staple article of dry grain in this part of the country. called Varagu,* and to grow which successfully, fifty per cent. at least must remain fallow each year. None of the land is therefore relinquished by the Ryots with the understanding that a remission to the extent of the fallow will be given to them.

24. Mr. Banbury called upon the Ryots to try and cultivate other crops upon this fallow, and warned the officials also to scrutinize carefully the fallows upon which the remissions were demanded, and to be sure that upon such no other crops were grown. The result has been that in the current year the remissions on such fallows show a decrease of Rupees 1,715; and orders have been sent to continue the scrutiny with I hope, in future, still greater success.

25. The remissions granted on waste lands in general compared with that in the previous year, show a net decrease of Rupees 46,242, and were only granted, where the failure to cultivate was owing to want of water, and not to any neglect on the part of the Ryots.

	Fusly.	Rupees.
Waste remitted	1272	1,68,863
	1273	1,22,621
Difference		46,242

26. This net decrease of 46,242 Rupees is, I think, very satisfactory, as it includes 83,567 Rupees, which were remitted by me after consultation with the Board on "Nunjah Dittam Bunter." Large as that remission was, it was less by Rupees 44,575 than the last year's remission upon the same description of lands.

27. The Board were fully made aware by my letters of the hardship that the people would have been subjected to if these remissions had not been granted, a proof of which is that the dues upon even the cultivated lands of the Districts have this year been with difficulty realized, and have only been so by appealing to the coercive process to the extent of Rupees 2,14,003.

Particulars of remissions—Statement No. 4.

28. The remissions granted during the year under all heads amount to Rupees 3,03,042, or Rupees 98,384 less than those granted last year. Of this amount, Rupees 1,22,621 constitute the item waste, remitted as shown in paragraph 22 of this report, and the remaining sum, Rupees 1,80,421, consists of remissions made under the several heads given below:—

	RS.
Occasional... ..	10,779
Special... ..	8,913
Deductions for the payment of village servants... ..	1,60,729
	<u>1,80,421</u>

A comparison of the remissions granted this year with those given last year, under the several marginal heads, show a decrease of Rupees 52,742. This is owing mainly, as observed in paragraph 20, to the reduced assessments on the heavily assessed Nunjah lands, sanctioned by the Government in their Order of the 22nd November 1862, having been entered in last year's accounts as remissions, and this year disappeared from them altogether. It is also owing to no remissions having been granted under the head "Bhoga Commi;" such remissions only appeared in the accounts as long as there was any Nunjah land registered as second crop with a consolidated assessment; now, that under the orders of Government above referred to, all Nunjah lands are entered as one crop land, liable to a Fasaljasty equivalent to half the taram assessment if a second crop is raised, no such remissions are necessary, and therefore the item has disappeared from the accounts.

29. The increase of Rupees 1,344 under the head of Special remissions arises from the following circumstances. A temporary remission of Rupees 12½ per cent. was allowed by Government in Fusly 1244 in the assessment of the wet and dry lands of certain villages (originally belonging to North Arcot, but since transferred to Madras) preparatory to introducing a permanent fieldwar revision. Similar remissions were also sanctioned in two of the villages of the Chingleput Taluk, when that Taluk was settled by Mr. Smally in Fusly 1231. But these remissions have hitherto been exhibited erroneously under the head of "Permanent Remissions" though not in reality of that nature; I have therefore entered them under the head "Special Remissions" in the accounts of this year, considering that to be their proper head, and hence the increase under that head.

30. The increase under the head of deductions to village servants, is owing to a proportionate increase in the cultivation.

Shavi remissions.—Statement No. 5.

	RS.	A.	P.
Sydupet	3,101	14	5
Chingleput	1,655	6	8
Maderantakam	1,404	15	9
Conjeveram	2,057	7	3
Trivalur	2,562	1	8
Ponneri	32	8	3
Total	10,814	6	0

that have been submitted since the Jummahbundy, and considering them correct, I have ordered the suspension of collections, and beg the Board will at once sanction the removal of the amount from the accounts.

32. Hitherto the practice has been to retain the amount of Shavi thus remitted after Jummahbundy in the accounts until the following Fusly, and then include it under the head of irrecoverable balance in Statement No. 13. As in my opinion this practice serves no useful purpose, but only tends to swell the balances most unnecessarily, I have thus recommended the current Shavi remissions being at once struck off the accounts.

Lands held on Cowles.

Rupees 2,817; to this must be added acres 117 assessed at Rupees 181 granted this year on similar tenure. The lands are purely Anadi Banjar and Poramboke, and require an outlay to turn them to any account. The terms of the Cowles when once given are strictly enforced, and such Cowles are only granted when there is no other waste to be had in the village. The remissions on such Cowles for the year amount to Rupees 1,253, which being deducted from the Faisal assessment of such lands, leaves a net Beriz for the year from them inclusive of assessment for second crop of Rupees 1,749.

Permanent Cowles.—Enclosure A to Statement No. 6.

	Fusly 1272.	Fusly 1273.
1,475 ... 1,813	2,561 ... 3,257	

about Madras; and the extent so taken up is given in the margin. There is still a very great demand for lands for raising such plantations, more especially in the Sea Coast Taluks of Sydupet, Ponneri, and Chingleput, where the land is best fitted for Casuarina planting, the soil being sandy with water close to the surface. The liberal terms upon which the Government have sanctioned the grant of these lands, (rent free twenty years,) has acted as a great stimulus to their cultivation; and the extent already taken up, and that for which applications are still pending, will, I have no doubt, in a few years go a great way towards meeting the early increasing demand for fuel that exists in Madras. The Government however, in a financial point of view, will be but very small gainers; but perhaps that ought to be not so much considered as the gain to the public. As there was nothing in the Cowles hitherto granted to prevent the above lands being planted upon, and made use of for twenty years, and then given up exhausted and tree less, I have, since assuming charge of the Collectorate, so modified the terms of the Cowles, that the lands granted for by them cannot be so relinquished, as I have stipulated therein that for every tree felled by the Cowle holders, another shall be planted in its stead.

Special Products.

	Extent.	Assessment.
	Acres.	RS.
Fusly 1273	117	6.9
" 1273	86	5.13

31. The extent to which Shavi remissions were given at the time of the Jummahbundy is shown in Statement No. 5, and that given subsequent to it, is shown in the margin; the above remissions, as compared with those given in last year, show an increase of Rupees 5,236. I have carefully scrutinized the Shavi reports.

33. The lands held on progressive Cowles amounted last year to acres 1,692, assessed at

34. Large tracts of lands have been taken up during the year for planting Casuarina and other trees, chiefly by people residing in and

35. The extent of lands cultivated with special products is shown in Statement No. 7 in a comparative form. The decrease in Sugar-cane occurs chiefly in Madras, and is owing to a deficiency of water.

	Extent.	Assessment.
	Acres.	RS.
Fusly 1272	5,665	11,446
" 1273	7,503	19,468
		2,962

himself, joins a Joint Stock Company who set up a vat, &c.

	Extent.	Assessment.
	Acres.	RS.
Fusly 1272	12	24
" 1273	132	279

parties to whom they were sent seem to take an interest in the matter, a few years hence, if the present high prices continue to rule, this District may prove to be a Cotton producing one.

Sundry items together with causes for increase and decrease.
* Statement No. 9.

36. The cultivation of Indigo has considerably increased, it being a product the natives hereabouts particularly like to speculate in. Every Ryot that can possibly manage it likes to have a portion of his land under this crop, and if not rich enough to prepare the Indigo himself, joins a Joint Stock Company who set up a vat, &c.

37. Cotton cultivation has also made some progress, 132 acres having been cultivated this year, and twelve only last the Cotton seeds that have been issued from time to time by the Board, have been distributed, and as the

38. The causes for the fluctuations of the several sundry items being detailed in Statement No. 9, I shall confine myself to making a few remarks on the more important items. The decrease under the head "Land Revenue" of Rupees 2,434 is chiefly owing to the transfer of the Sriharikottah villages, in which were many sundry items, to the Nellore District. The decrease of Rupees 17,187, under the head "Land Revenue Miscellaneous," is also chiefly due to the transfer of Sriharikottah, as well as to interest realised on Land Revenue arrears, &c., having been carried to separate account this year under the orders of the Board conveyed in their Standing Circular, dated 8th April 1861, No. XXX, and also somewhat to a decrease in the cultivation after settlement.

39. The Board, in paragraph 15 of their Miscellaneous Circular of the 30th June last, No. LXIX, having desired me to explain on what principle the rent from the general market at Madras is collected, and whether it does not properly belong to Municipal or Local Fund, I beg to state in reply that the market is the property of the Government, having been procured by purchase by them. The stalls are let annually to the highest bidders, and the proceeds have hitherto been carried to account under the head "Land Revenue Miscellaneous." The proceeds should perhaps go to the Municipal Fund; but if they do, I think the building also should be handed over to the care of the Municipality.

40. The following abstract statement exhibits the settlement of land, and other sources of revenue, as compared with the preceding year:—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	RS. A. P.	RS. A. P.		
Permanently settled	1,06,523 5 4	1,06,523 5 4	...	...
Shrotriem and Inam villages ...	73,701 15 6	69,982 12 0	...	3,719
Rent for one year	9,459 9 10	19,815 14 3	10,356	...
Do. for more than one year ...	12,292 0 8	4,982 14 7	...	7,309
Ryotwar	12,05,586 8 7	12,87,528 7 10	81,942	...
Amany	3,560 10 9	...	...	3,560
Miscellaneous	1,39,482 8 8	1,22,295 11 1	...	17,187
Total	15,50,606 11 4	16,11,129 1 1	60,523	...
Abkarry	9,98,333 10 10	11,12,546 1 7	1,14,207	...
Income tax	32,578 5 0	1,78,223 0 9	1,45,645	...
Salt	17,15,769 15 10	20,47,804 2 3	3,32,034	...
Stamps	1,43,510 10 6	1,70,238 6 0	26,728	...
Miscellaneous	7,832 7 11	3,572 9 10	...	4,260
Grand Total	44,48,636 13 5	51,23,513 5 6	6,74,877	...

From the above abstract, the Board will observe that the demand for Fusly 1273 under the head Land Revenue is Rupees 16,11,129, or Rupees 60,523 more than that of the past Fusly, and this increase is, as already explained, chiefly owing to extended cultivation. If to the above were added as last year interest realized on arrears the real increase would be Rupees 70,237.

Abkarry.	
Last Fusly 1272.	Fusly 1273.
9,98,339	11,12,546
Net Increase...	1,14,207

41. The marginally noted large increase in the Abkarry Revenue is chiefly owing to the system lately introduced by Mr. Ellis of letting by auction the Arrack and Toddy Shops in the Madras Abkarry limits. The Abkarry farm of Chingleput proper having been rented out for five years from Fusly 1272 at Rupees 1,57,500 per year, the revenue derived from this source is of course the same as last year.

Income tax.

42. The large increase of Rupees 1,45,545 under this head is owing to the whole tax of the Presidency town having been transferred during the year to the accounts of this District. There is, however, a decrease of Rupees 11,331 in the Income-tax demand of the Chingleput District, which is owing partly to the reduction of the rates from four to three per cent., and also to the poverty of the weaver class throughout the District.

Salt.

43. The following abstract shows the revenue of the year from salt as compared with the previous one :—

Fusly 1272.		Fusly 1273.		Increase.	
Mds.	Rupees.	Mds.	Rupees.	Mds.	Rupees.
14,15,747	17,15,770	16,45,760	20,47,804	2,30,013	3,32,034

44. The increase of Rupees 3,32,034 is chiefly owing to the increased facilities afforded for the transit of salt by rail to the north and north-west of Madras, and to a consequent system of wholesale trade having sprung up.

45. The quantity of salt in Store at the beginning of Fusly 1273 consisted of Maunds 21,60,382. If to this quantity is added the salt manufactured and received into store during the present year, the total is found to be Maunds 35,48,621, or 2,00,349 Maunds less than last year. The decrease is owing somewhat to the transfer of the Chunambet pans to South Arcot, and the ditto for Cheyur this year having been less than the ditto of the same pans last year. It is also owing to a large quantity of the salt manufactured during the year in the two places noted

Summerjary Covelong.

in the margin having been received into store at the Home's Gardens depot in July and August last after the close of the Fusly under report.

46. The home and inland consumption during the year amount to Maunds 14,02,083, and the quantity shipped is 2,43,677 or 6,000 Maunds less than the quantity shipped in Fusly 1272. The quantity of salt sent by rail to the Districts north and north-west of Madras consists of Maunds 11,94,939, or 2,15,748 more than last year.

47. The amount of Coodivaram paid for manufacturing in Fusly 1273 is Rupees 1,20,465, or 39,715 less than the Coodivaram paid last year, which is mainly owing to the transfer of the Chunambet pans to South Arcot District. The cost of storage and charges of establishment, &c., amount to Rupees 1,05,199. If these two items are deducted from the value of salt sold during the year, the net revenue derived from this source amounted to Rupees 18,22,149, or Rupees 3,83,275 more than the net revenue of last year.

48. The sales of salt at the Depot at Home's Garden were not quite as satisfactory as was expected; but there can be no doubt as to the value of the depot, and the convenience of it to the return cart owners from the south of Madras. There is a slight increase in the salt sold during the year over that of last year, but this increase might be owing to the stoppage of retail sales at the Madras Cotar for a short time, when the demand for salt for Malabar was

great, demands of this sort will no doubt frequently occur hereafter, and it will probably end in all retail transactions in salt having to be carried on at Home's Gardens alone.

	1272. Maunds.	1273. Maunds.
July	13,041	3,913
August	12,758	8,876
September	13,784	12,201
October	13,709	9,888
November	10,882	10,656
December	9,217	8,792
January	12,358	6,310
February	10,909	8,226
March	17,337	8,957
April	4,912	13,753
May	2,725	15,259
June	2,826	23,857
	1,24,548	1,29,788

Stamps.

49. There has been an increase of Rupees 26,728 under this head. The increase chiefly occurs in Madras.

Demand Collection and Balance of Current Revenue from all sources.

50. The entire Demand Collection and Balance of Current Revenue from all sources for the year is Rupees 51,23,513, or Rupees 6,74,877 more than the entire demand for last year, as shewn in the abstract appended to paragraph 40 of this report. The collections within the Fusly amounted to Rupees 48,12,427, leaving a balance of Rupees 3,11,086 at the close of the Fusly. Of this balance the collections up to September amount to Rupees 1,49,307, so that there is a balance of Rupees 1,61,779 yet to be collected.

Land Revenue Collections.

51. The Land Revenue collections alone call for any particular remarks; they are both the heaviest and the most difficult to realize. Out of an aggregate demand of Rupees 16,11,129, Rupees 14,10,484 or 87 per cent. were collected within the Fusly, leaving a balance of Rupees 2,00,645, or 13 per cent. of the demand. The collections up to September, amounting to Rupees 1,09,931, reduced the balance to Rupees 90,714, or to within Rupees 6 per cent. of the entire demand. The above result although perhaps still far from satisfactory is good for this District, as last year the balances at the end of the Fusly were only within 21 per cent. of the demand, and this year they are within 13 per cent. of it.

52. In future years I hope, that by strictly adhering to collecting according to kists, the balance will be less at the end of the Fusly than they are now three months after its close.

53. The particulars of balance under all heads at the close of September, amounting to Rupees 1,61,779, are shown below :—

Particulars of the balances Land Revenue.

Permanently settled estates...	1,871
Ryotwar...	57,146
Shrotriem	3,597
Rent for one year ..	773
Rent for more than one year ..	539
Miscellaneous ..	26,788
	90,714
Abkarry...	28,374
Income tax	42,691
Total ...	1,61,779

Balance on Permanently settled Estates.

54. For the balance under the head Permanently settled estates, the Tahsildars have attached villages in proportion; and when the usual accounts are submitted from the Taluks, a report will be submitted to the Board, and sanction asked for their sales.

Ryotwar balance.

55. Of the Ryotwar balance of Rupees 57,146, Rupees 10,814-6-0 are due upon Shavi land; as this will eventually have to be removed from the accounts, the real balance to be collected will be Rupees 46,332. For that balance landed property has been attached to its full extent, and the advertisements for its sale are being daily sent to the Board for publication and for sanction; some delay is unavoidable at present in selling lands for arrears of revenue, as in each case the advertisements have to be stuck up in the Board's Office; but from the beginning of next month, when the new arrears of Revenue Recovery Act is to be brought into force, such delay will no longer occur.

Shrotriem balance.

56. The Shrotriem balance is chiefly due upon estates, the title deeds of which have not been as yet distributed owing to the non-appearance of the Shrotriemdars. The Tahsildars have been directed to attach these villages, and to entertain the necessary establishments for their management. They will continue under attachment for a period of one year, and in default of the Shrotriemdars coming forward to receive the title deed and pay up the arrears, the villages will be permanently resumed, as directed in the Board's Proceedings. Stringent orders have been issued to the Tahsildars for the early collection of the still outstanding balances under the heads of "Rent for one year," and "Rents for more than one year."

Miscellaneous.

57. One-half of the outstanding balance under the head "Miscellaneous" consists of quit-rent and ground-rent in Madras, and amounts to Rupees 13,299. This amount is certainly very large, considering that the demand is only Rupees 81,259. The Deputy Collector of Madras, who is charged with its collection, having been called upon for an explanation, pleads the defects of the present law, which debarb distraining officers from entering the houses of defaulters. The same law forbids the premises themselves being made liable, and confiscated for such arrears.

58. The difficulties attending the collections of the Madras quit-rent has repeatedly been brought to the notice of the Board and Government, and I have nothing therefore to add, but to entreat the Board to take early steps for remedying the defects of the present law, as nothing short of a complete alteration will improve the collections of Madras.

Rupees 13,489.

59. In regard to the remaining balance under the head "Miscellaneous" as per margin, property has been attached to a greater or less extent, and is being sold. I hope to see a great portion of it made good by the end of next month.

Abkarry.

60. The Abkarry balance of Rupees 28,374 is due from the Chingleput Contractor, who withholds payment of it until a certain claim that he has against Government is disposed of, the question being still before the Board.

Income tax.

61. The large balance under the head Income tax is chiefly due from the residents of the Presidency town, and the Deputy Collector of Madras, who is charged with the collection of this part of the revenue, also has been desired to adopt most stringent measures for the early realization of the balance.

Demand Collection and Balance of arrears from all sources.

Rupees 8,982.

Rupees 469.

11th September 1862, No. 490.

25th January 1864, No. 132.

6th May 1864, No. 785.

Board's Proceedings 27th August 1863, No. 5,364.

62. The arrears of previous Fuslies amounted at the beginning of this Fusly to Rupees 5,09,808. Of this sum, the collections within the Fusly have amounted to Rupees 3,22,323. This sum being added to the arrears of the Streeharicottah villages transferred to the accounts of the Nellore District, and to the arrears of interest exhibited in a separate Memorandum, as per Board's Standing Circular of the 8th April last, No. XXX, there remained a balance of Rupees 1,78,034. Deducting from the last named balance Rupees 43,454, being the amount written off the accounts as per orders of Government noted in the margin, there remained at the end of the Fusly a balance of Rupees 1,34,580 to be realized of this amount; the collections to the end of September amount to Rupees 5,023, further reducing thereby the arrears to Rupees 1,29,557.

63. The whole balance under this head at the end of this Fusly is less by Rupees 7,324 than last Fusly, which is partly owing to the arrears of the Streeharicottah villages having been transferred to the accounts of the Nellore District.

64. The following abstract shows the particulars of the balance of Rupees 1,29,557:—

Ryotwar	...	...	...	...	...	...	...	...	...	39,324	0	0
Shrotriem	...	...	...	...	...	...	...	...	...	1,493	0	0
Rent	...	...	...	...	...	...	...	...	...	2,409	0	0
Amany	...	...	...	...	...	...	...	...	...	1,456	0	0
Miscellaneous	...	...	...	...	...	...	...	...	...	51,669	0	0
Total...										95,351	0	0
Abkarry	...	...	...	...	...	...	...	...	...	27,790	0	0
Income tax	...	...	...	...	...	...	...	...	...	5,416	0	0
Grand Total...										1,29,557	0	0

65. Of the Ryotwar balance of Rupees 39,324, Rupees 23,436 as per items as shown below is irrecoverable:—

Difference between the old and new rate of assessment in certain villages of the North Arcot District, (now belonging to Madras,) pending the introduction of the new scale of assessment as sanctioned by Government for that District...	8,508
Amount remitted on Shavy crops after the settlement of Fusly 1272.	5,578
Amount, the collection of which was suspended for various reasons, and that for which no property is available...	9,350

For the remainder, Rupees 15,888, property has been attached, and it is thereby in course of being realized.

66. Of the Shrotriem arrears, a sum of Rupees 178-14-4 is irrecoverable, as it was originally erroneously brought to account; the remainder, Rupees 1,314-1-5, is due from certain Shrotriemdars who have not as yet appeared to receive their title deeds, notwithstanding frequent notices have been given them. The villages on which the above arrears are outstanding have been lately attached, and will be dealt with as stated in paragraph 56 of this Report.

67. Under the head "Rents," arrears are due to the amount of Rupees 875 from parties who are totally impoverished; these arrears extend over several years from Fusly 1264 to Fusly 1268, and may be considered irrecoverable, and therefore should be struck off the accounts. The remainder, Rupees 1,534, is recoverable, and for it property has been directed to be attached.

68. Of the arrears under the head "Amany," the whole of the Rupees 834-7-2 extending over the Fuslies 1265, 1266, 1267, 1269, 1270, 1271, and 1272, is irrecoverable. These arrears chiefly arise from the Tahsildars having carried to account, on estimate, a larger sum as Government share than what the lands really yielded when the crops were cut. This practice will hereafter be put a stop to, and the Revenue Officers directed to bring to account only the actual value of the Government share after the crop has been reaped. The amount above stated as irrecoverable is also in part due to the Ryots being too poor to pay anything, and in part to Ryots who have left no property, and whose whereabouts is not known. The recoverable portion of the balance is in the course of collection, and will soon be cleared off.

69. The arrears under the head "Miscellaneous" are the largest, and the bulk of them appertain to the Madras quit-rents and ground-rents. The reasons, as given in paragraph 57 of this Report, for the arrears in current Fusly, apply equally to arrears of previous Fuslies.

70. Of the irrecoverable portion of the arrears, Rupees 2,592 belong to the Chingleput District as per Statement No. 13, the remaining and far the largest portion is due upon Madras quit and ground-rents, amounting to Rupees 9,842. Of this sum Rupees 5,735 have been outstanding for more than six years, and are therefore legally irrecoverable; and the amount, Rupees 4,107, is the aggregate of a number of charges which were made against parties in Madras for the last five Fuslies, and which have now been found to have been erroneous. Deducting the several irrecoverable sums referred to from the aggregate amount of Rupees 51,669 outstanding at the end of September, there remains still a balance of Rupees 39,234 to be realized. For the speedy collections of this, I have issued stringent orders, and hope to see most of it realised before the end of the year.

71. The Abkarry arrears are due from the Chingleput Contractor, whose reasons are the same for previous Fuslies as for the current Fusly, as explained in paragraph 60 of this report.

72. Of the Income-tax arrears a sum of Rupees 3,342 was recommended to be written off the accounts in my Income-tax Report, dated the 12th September last. If that sum be deducted from the aggregate outstanding arrears, there will remain the small sum of Rupees 2,074 yet to be collected.

Irrecoverable arrears recommended for remission.

73. The Fuslywar details of the several irrecoverable sums, together with the various

items to which they belong is given in the abstract appended below, and I beg the Board will be pleased to obtain the sanction of the Government for their removal from the accounts:—

	Fusly 1259.	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.
Ryotwar...	...	...	...	...	467 10 6	951 3 1	804 7 9	828 16 1	1,845 4 5	1,227 1 7	2,678 5 10	2,403 10 7	7 12 11 4	6 10 8 14	0 34 230 12 9
Amany...	...	...	...	...	...	403 4 0	7 4 10	53 6 4	...	156 14 0	36 13 9	42 13 7	130 14 10	...	834 7 2
Rent...	...	...	...	...	...	...	1 2 1	240 11 8	120 10 5	...	...	...	...	...	875 0 1
Shrotrien...	...	...	...	...	...	...	...	...	4 3 8	...	...	...	150 13 0	...	178 14 4
Miscellaneous...	140 13 0	...	...	...	...	20 15 6	208 0 7	139 4 11	5,896 6 11	1,055 13 2	773 12 2	2,396 10 11	1,767 15 0	...	12,434 11 9
Total..	140 13 0	23 11 5	...	...	467 10 6	951 3 1	804 7 9	828 16 1	1,845 4 5	1,227 1 7	2,678 5 10	2,403 10 7	7 12 11 4	6 10 8 14	0 34 230 12 9

Coercive Process.

74. The subjoined abstract shows the number of cases in which coercive processes were employed, the amount of property attached, and the amount sold in this Fusly, and in last. There has been a considerable increase under each head, and we may conclude therefore, that in spite of the large remission on "Nunjah Dittum Bunjer," the Ryots had greater difficulties in paying their dues this year than in last, more especially as, in addition to the above, a considerable extent of attached land has still to be sold to make good the remaining balances of this Fusly, and the arrears of previous ones:—

Fuslies.	Number of cases in which coercive process was employed.	Value of property attached.		Value of property sold.		Total.
		Land.	Personal.	Land.	Personal.	
1272 ...	12,313	29,229	78,701	14,017	2,097	16,114
1273 ...	18,629	78,309	1,35,694	21,865	1,921	23,786

Gross collections and charges.

75. The collections from all sources during the year amount to Rupees 51,34,749, which is in excess of the collections of the previous year by Rupees 6,93,969. The charges incurred under all heads, amounted to Rupees 4,92,859, or Rupees 54,506 less than the charges incurred in the preceding year, or 9½ per cent. on the gross collections. Deducting the charges from the gross collections, the net revenue of the year amounts to Rupees 46,41,890.

The working of the forms of Taluk and Village accounts.

76. The working of the Taluk and Village forms of accounts has not hitherto been at all satisfactorily enforced in this District. The Taluk and village officers were examined at the last Jummahbundy for the first time, and all showed great deficiency of knowledge in keeping accounts according to form. Their numerous errors were then however pointed out to them, and they were warned by the late Acting Collector, that unless they managed to have the accounts prepared this year with a less number of errors, they would be turned out. It remains therefore to be seen at the settlement of the approaching Fusly what results these warnings have produced.

Returns of landed property held by Public servants.

77. The individual return of landed property possessed by each of the public servants in this District, has as usual been obtained, and the returns do not show that any of them have acquired any additional extent of landed property during the year.

Conduct of public servants.

78. I have only lately joined this District, and since the Jummahbundy, but I am of the same opinion as my predecessor as regards the efficiency of the Deputy Collectors, Rungasawmy Iyengar, Messrs. Smith and Locke, and beg to record also that from what little I have seen, I consider the Serishtadar a valuable and zealous public officer.

SYDAPET,
31st October 1864.

(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 the Report on the Revenue Settlement of this District for Fusly 1273, accompanied by the usual Statements.

2. Neither the Sub-Collector nor myself can state any thing from personal knowledge regarding last year's settlement. As we were neither of us then connected with the District, Mr. Hathaway having conducted his Jummahbundy in Salem, whilst I was similarly engaged in the Madras District.

Settlement of Taluks.

3. The settlement of the District commenced on the 6th January 1864 at Sholinghur, in the Wallajah Taluk, and was completed on the 20th June last at Palmanair.

4. This year Mr. Robinson settled the Taluks of Wallajah and Chendragherry in the principal, and the Arcot Taluk in the Sub-divisions. Mr. Barlow undertook the settlement of Vellore, Poloor, Gudialham, and Wandawash Taluks, the last of which was partly settled by Mr. Blair. Chittoor Taluk was settled partly by Mr. Robinson, and partly by Mr. Foster; and Palmanair partly by Mr. Robinson, and partly by Mr. Price.

5. The Taluks were as usual settled within their respective limits. Statement No. 1 gives the stations and the time occupied in the settlement of each Taluk.

Variations in the number and tenure of villages.

1. Peddasamireddipalli.
2. Vithhothi Yelanagaram.
3. Voerlabunda.
4. Thimmiahgaripalli.
5. Katharikuppam.
6. Neelakentaryapuram.

6. From column 3 of the Statement No. 1, the number of Circar villages is 2,919, which is exactly the same as that of last year. Six villages as per margin, appear to have been enfranchised during the year under report by the Inam Commissioner; and the changes of tenure in

these and other villages under the settlement of the Inam Department will be exhibited in the next Quinquennial Return No. 15, due for Fusly 1276.

SETTLEMENT REPORT OF

7. The subjoined abstract exhibits the particulars of Puttahs "Renewed" and "Not renewed" as required in the Board's Circular, dated 24th July 1861, No. 3,946.

Division.	Taluk.	With alterations.	Without alterations.	Total.	Renewed and new Puttas.	Grand Total.
1	2	3	4	5	6	7
Principal Division.	Chittoor	3,987	12,691	16,678	7,913	24,591
	Chendragherry	1,227	1,458	2,685	5,040	7,725
	Palmanair	3,705	3,072	6,777	4,825	11,602
	Gudiatham... ..	6,747	5,808	12,555	7,755	20,310
	Wallajah	8,675	4,929	13,604	8,731	22,335
	Total...	24,341	27,958	52,299	34,264	86,563
Sub-Division.	Vellore... ..	4,765	7,346	12,111	5,937	18,048
	Poloor	4,202	5,143	9,345	8,451	17,796
	Wandawash	7,543	3,724	11,267	12,903	24,170
	Arcot	11,187	6,654	17,841	5,762	23,603
	Total...	27,697	22,867	50,564	33,053	83,617
	Grand Total...	52,038	50,825	1,02,863	67,317	1,70,180

8. From column 4 of the Statement No. 1, it will be observed that of the whole number of Puttahs distributed during the year under report, nearly two-thirds were not renewed. The Ryots willingly produced the Puttahs granted them in the previous years. In cases where they were either lost or torn fresh ones were issued, but their number was considerably less than that of last year.

Season and sanitary state of the District.

9. The season was, as stated in the Administration report, throughout unfavourable. The early rains were, I am given to understand, very light and partial, and the north-east monsoon is said to have been a total failure. In many villages of the Northern and Western Taluks, large tracts could not be brought under the plough at all for the second crop; in others the means of irrigation failed before the growing crop attained maturity, and even in the most favoured localities, I am told the out-turn of both harvests was much below the ordinary standard both as to weight and quality. In parts of the District the crops suffered seriously from blight.

Cows...	862
Bullocks...	1,883
She Buffaloes...	598
He do.	908
Sheep...	1,173
	5,424

10. The sanitary condition of the District was any thing but good. The loss of live stock during the year was deplorably large as will be seen from the marginal statement. Cholera prevailed more or less throughout the District, and the number that fell victims to this epidemic was 640. Fever and Small-pox did not show themselves to any great extent.

11. A statement showing the average fall of rain during the last five years, prepared as per instructions of the Board of Revenue contained in their Miscellaneous Circular, dated 19th June 1863, No. 3,635, is hereto subjoined:—

Fusly.	SOUTH-WEST MONSOON.							NORTH-EAST MONSOON.							Grand Total.
	April 1863.	May.	June.	July.	August.	Sept.	Total.	Oct.	Nov.	Dec.	Jan. 1864.	Feb.	March.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1269	3. 55	1. 1	1. 76	3. 94	2. 94	3. 86	17. 6	2. 38	12. 86	1. 53	...	...	...	16. 47	33. 53
1270	...	87	1. 3	3. 68	3. 57	2. 37	11. 52	6. 28	4. 44	...	...	...	...	16. 47	33. 53
1271	623	3. 394	1. 855	2. 320	5. 410	3. 84	17. 444	201	4. 683	...	...	...	72	8. 15	19. 67
1272	21	1. 303	2. 51	2. 118	4. 316	4. 724	14. 533	4. 43	2. 129	123	...	...	...	5. 55	22. 499
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

NORTH ARCOT.

Vaccination. 12. The subjoined statement exhibits the results of vaccine operations during the year under report compared with those of last year:—

Fusly.	Number vaccinated.	Successful.	Unsuccessful.
1272	8,867	8,222	645
1273	6,638	6,226	412
Increase	...	...	...
Decrease	2,229	1,996	233

13. From the comparative statements of vaccine results for the last two Fuslies, the Board will see a gradual decrease in each year in the number of persons inoculated. I have requested the Civil Surgeon, who is the local Superintendent of Vaccination, to explain the cause, and his reply will be duly submitted to the Board.

Prices of Grain. 14. The subjoined abstract shows the prices at which grain was sold during the year under review compared with those of the previous one:—

PRODUCTS.	Fusly 1273 per Garce.	Fusly 1272 per Garce.	COMPARISON.	
			Increase.	Decrease.
Paddy, 1st sort	154	166	...	12
Do, 2nd do.	144	156	...	12
Jonnala	187	224	...	37
Sajjala	190	195	...	5
Horse-gram	176	187	...	11
Raggy	167	198	...	31

According to the statement prices have fallen; but these figures which were based on average of price lists obtained from the dealers at the principal stations, are not to be implicitly relied on; neither, I imagine, are the statistics of rain-fall. Mr. Robinson remarked in the Administration report for the past official year, that these price lists were very unsafe tests, as it was ascertained from local inquiry that during certain months of the year grain was sold almost at famine rates, and even during the remaining months, prices ruled very high. Under the pressure of the series of bad harvests which the District is said to have experienced, and a steady drain towards Bellary and Malabar, it would certainly appear natural that prices should rise materially.

Ryots' holdings.

15. The enclosure B in Statement No. 3 exhibits the particulars of Ryots' holdings, also their diminution and extension. From the subjoined statement it will be seen that during the year a larger extent of fresh land was taken up than was relinquished, the result being a net increase of 33,982 Acres, with an assessment of Rupees 45,695. The assessment of the Ryots' holding, according to the last year's statement, was Rupees 18,05,242, and that brought forward in the statement for the year under report is only 18,01,726, the difference of Rupees 3,516 being the result of the revision of assessment of certain villages in the Wallajah Taluk transferred from the Madras District, authorized in the Proceedings of the Board of Revenue, dated 4th March last, No. 1,368, as well as of the relinquishment of the second crop Nunjah assessment on private well lands sanctioned in the Order of Government, dated 14th April last, No. 631. The increase of assessment, Rupees 45,695 mentioned above will, under the above circumstances, be reduced to Rupees 42,179:—

ITEMS.	Acres.	Assessment.
Land taken up	59,621	96,871
Do, relinquished	25,639	51,176
Difference	33,982	45,695
Ryots' holding in Fusly 1272	6,31,279	18,01,726
Do, in Fusly 1273	6,65,261	18,47,421

16. The amount of the second crop assessment referred to above belonged to the three Taluks of Palmanair, Vellore, and Wallajah. The first two were settled subsequent to the receipt of the Government order in question; and in the third, the cultivation of such second crop having been subsequent to the Jummahbundy, the assessment thereon was excluded from the supplemental Beriz accounts of that Taluk. In the remaining six Taluks settled prior to the receipt of the orders, the assessment was included in the demand; but with a view to carry out the principle of alleviation throughout the District from Fusly 1273, Mr. Robinson directed the postponement of its collection pending sanction being obtained for writing off the same.

17. The total sum that has been relinquished for the whole District in this Fusly, both on account of Fasaljasti, or assessment of second crop raised on the one crop well land, as well as of the second crop assessment on the second crop well land, amounts to Rupees 4,555.

Fasaljasti	2,076
Second crop assessment on two crop well lands ...	2,479
Total...	4,555

18. Out of seventeen villages transferred to this from the Madras District (exclusive of four composing the Arigalvadi Muttah), two were Punjab villages, and the existing rates of assessment of four others were below the limit prescribed in the Proceedings of the Board of Revenue, dated 4th March last, No. 1,368, and consequently no revision of their rates was necessitated. The assessment of the remaining eleven villages was revised during the Jummahbundy settlement of Wallajah Taluk for the current Fusly, and the result thereof is given in the following statement:—

Items.	Extent.	Old assessment.			Revised assessment.			Decrease.			Per centage between Columns 3 and 5.
1	2	3			4			5			6
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Land under occupation.	996 15 2	14,558	2	4	11,757	4	8	2,800	13	8	19
Unoccupied	131 14 2	1,376	6	7	1,200	13	2	175	9	5	13
Total...	1,128 13 4	15,934	8	11	12,958	1	10	2,976	7	1	19

Actual cultivation.

19. The subjoined is an abstract statement showing the actual cultivation inclusive of waste charged for Fusly 1273 as compared with that of the previous year.

Items.	Fusly 1273.		Fusly 1272.		COMPARISON.			
					Increase.		Decrease.	
1	2		3		4		5	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Actual cultivation	6,30,181	17,17,603	6,00,468	16,84,733	29,713	32,870	.....	.....
Second crop assessment...	.....	43,495	.....	42,123	.....	1,372	.....	.....
Additional do. or Tirva-jasty ... ..	.....	21,271	.....	24,494	.....	.....	.....	3,223
Total...	6,30,181	17,82,369	6,00,468	17,51,350	29,713	54,242	.....	3,223

20. There was on the whole an increase in the actual cultivation, as well as in the realizations on account of second crops raised with Government water. A slight decrease is observable in the item "Teervajasty," but the whole result of these three sources is an increase of Rupees 3 1,019. It will be hereafter seen in Statement No. 10 that the actual increase over last year after deducting remissions, is only Rupees 5,260.

Result of the revision in 1867.

21. I may here say a few words regarding the effect of the revision of the assessment. Mr. Read in his Administration report showed the result as regards South Arcot, and I annex a similar statement for this District:—

South Arcot.

North Arcot.

		Rupees.			Rupees.
Average of ten years from Fuslies 1254 up to 1263...		22,36,121	Average of ten years from Fuslies 1257 up to 1266....		16,47,044
Fusly 1264 in which reduction of assessment was effected.....		19,51,276	Fusly 1267 in which reduction of assessment was effected.....		13,74,418
Do. do. 1265 ...		24,13,917	Do. do. 1268 ...		16,16,777
Do. do. 1266 ...		21,56,902	Do. do. 1269 ...		17,32,684
Do. do. 1267 ...		20,11,691	Do. do. 1270 ...		15,73,990
Do. do. 1268 ...		27,45,858	Do. do. 1271 ...		16,05,615
Do. do. 1269 ...		27,70,028	Do. do. 1272 ...		16,80,701
Do. do. 1270 ...		24,61,352	Do. do. 1273 ...		16,81,823
Do. do. 1271 ...		27,79,856			
Do. do. 1272 ...		28,76,162			

Approximate net settlement of Fusly 1273 29,42,586

Rupees 40,000 have been added to the Land Revenue of this District, since the revision by

"Memo."
The realizations under "Inam quit-rents" have also been included in "Ain Land Revenue" subsequent to the revision. I find that the Budget Estimate for the present year 1864-65 under "Land Revenue" is 15,00,000 only, nearly 1½ lakhs less than the average Beriz before the revision.

the transfer of villages from adjoining Zillahs; deducting this it is found that only in one Fusly has the revised Beriz exceeded the average of the ten years prior to the introduction of the measures for improvement and alleviation.

The effect is far more satisfactory in South Arcot. However, a series of adverse seasons is alleged as the cause for this comparatively less gratifying result of Mr. Bourdillon's labours and well considered schemes for the benefit of this province, in which he took so deep an interest.

Waste charged and remitted.

22. During the year under review remissions were claimed upon an extent of 51,904 acres, bearing an assessment of Rupees 1,57,316, as being left waste. The particulars of waste charged and remitted in the different Taluks are given in the subjoined statement:—

Division.	Taluk.	WET.				DRY.				GARDEN.			
		Remitted.		Charged.		Remitted.		Charged.		Remitted.		Charged.	
		Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rs.	Acres.	Rs.
Principal Division.	Chittoor ...	1,726	9,909	27	135	1,261	1,253	986	991	...	...	...	...
	Chendraghery ...	466	2,667	46	245	404	516	688	754	...	...	...	...
	Palmanair ...	2,462	9,952	1	3	485	476	103	98	...	...	...	...
	Goodlatham ...	2,724	14,228	79	359	1,107	1,597	970	1,310	...	...	...	...
	Wallajah ...	6,417	23,414	709	2,978	146	166	4,545	5,141	...	...	3	7
	Total ...	12,795	60,170	855	3,720	3,403	4,010	7,292	8,294	...	...	3	7
Sub-Division.	Vellore ...	1,687	10,962	5	33	1,061	1,799	1,044	1,747	...	...	...	...
	Poloor ...	2,864	14,021	93	511	756	928	1,065	1,421	...	...	...	...
	Wandawash ...	1,267	7,047	432	2,182	7,160	9,918	2,611	3,716	...	...	...	...
	Arcot ...	3,643	20,283	164	902	444	680	3,235	4,965	...	...	...	...
	Total ...	9,461	52,313	699	3,628	9,421	13,325	7,975	11,349	...	...	...	...
	Grand Total...	22,256	1,12,483	1,554	7,348	12,824	17,335	15,267	20,143	...	...	3	7
	Fusly 1272 ...	20,039	1,05,246	3,128	17,534	10,768	15,253	21,396	28,368	4	8	1	1
	Increase ...	2,217	7,237	...	...	2,056	2,082	...	...	...	...	2	6
	Decrease ...	...	...	1,574	10,186	...	...	6,129	8,715	4	8	...	...

23. In the Taluks of Wallajah and Arcot, the remissions on account of Punjab waste were very heavy; and in the Wandawash Taluk, remissions on account of Punjab waste were likewise granted. Mr. Barlow made a representation concerning this point in his letter to the Collector, dated 21st May 1864. I am told that the failure of rains coupled with annually bad harvests induced Mr. Robinson to be more than usually liberal this year in granting remissions. The remissions under all heads amount in round numbers to two and a quarter lakhs.

Remission.

24. Statement No. 4 gives the particulars of remission granted during the year under report; and I shall notice each item in order.

Lands submerged in the beds of tanks.

25. The remissions under this head amount to Rupees 174-12 9, which is less than the aggregate amount under this head during the previous year. These remissions in the year under report were granted in the Arcot Taluk alone.

Shavi.

26. The total amount of Shavi claimed during the year under report was Rupees 61,767, of which Rupees 57,161 were remitted, being eighty-eight per cent. Under this head, there was an increase of Rupees 27,071 over last year, which is attributable solely for want of timely and good rains. These remissions were granted mostly in the Wallajah and Arcot Taluks.

Bhoganaechti.

27. The remissions on account of the loss of the second crop assessment on double crop lands amount to Rupees 18,887, exhibiting an increase of 1,060 Rupees as compared with the amount remitted during Fusly 1272, the result being attributable to the failure of the north-east monsoon. In some cases a double crop was raised, the second crop being solely irrigated by means of private wells. These remissions were allowed chiefly in Palmanair and Chendragherry Taluks, where the tanks are comparatively small, and the supply received by early rains could not, therefore, last for the second crop.

Stalacumny, or portion of fields left waste.

28. A sum of Rupees 5,529 were remitted under this head, which exceeds that of the previous year by Rupees 1,716. In the principal division this indulgence was, I am given to understand, granted only when the claims after careful examination were found deserving of being entertained. By far the greater portion of the indulgence under this head was granted in the Sub-division, and amounted to Rupees 4,487. The Board may doubtless remember that Government approved of Mr. Bourdillon's intention that this item of remission should disappear with the introduction of the lightened assessment.

Chikkadpudi, or lands ploughed but not sown.

29. Remission granted under this head amount to Rupees 10,877, which is less than that of Fusly 1272 by Rupees 58. Nearly three-fourths of these remissions were granted in the sub-divisional Taluks. The main cause for such large remissions was the want of timely and good rains as already observed.

Piru Nashtam, or loss of crop.

30. A sum of Rupees 3-7-8 was remitted on account of the loss of crop in Poloor Taluk, caused by collecting and heaping up in a field bricks and other materials required for the repair of an irrigation work.

Payamally, or the destruction of lands by floods.

31. A sum of Rupees 21-14-0 was remitted in Arcot Taluk under this head.

Cowle Remission.

32. A sum of Rupees 101-4-0 was remitted on account of the assessed waste in Vellore Taluk granted on a progressive cowle. This was more fully reported upon in the Settlement report for Fusly 1272, vide paragraph 24.

Vittappal, or the seed sown not springing up.

33. Rupees 162-11-5 were remitted under this head in the Gudiatham Taluk.

Special Remission.

34. There was a small special remission of Rupees 5-10-10 on account of the Tirwah of certain lands sown with cotton as an experiment by the Acting Sub-Collector; this sum has since been realized by the sale of the produce, and will be credited to Sevoy Jummah.

Customary Remissions.

35. The variation under the items of customary remissions are trifling, and need no special mention.

36. The permanent remission under the designation of "Teervakammi," referred to in paragraph 20 of the Settlement report for the 1272 Fusly, was allowed to continue in the year under review. The lands will, however, be classed as Punjab in the current year, as proposed by Mr. Fraser, and thus the necessity of granting this remission annually will be obviated.

37. The permanent reduction granted to one Kandi Row, referred to in paragraph 21 of the Settlement report for Fusly 1272, is still continued pending the settlement of the matter by the Inam Commissioner.

Miscellaneous.

38. During the year under report, there was a decrease under "Damashayee Inam and Merahs" below that of last year. These former Inams are now held by Ryots who pay the Ain assessment thereon to Government, and we disburse to the village officers therefrom the commuted Merahs to which they are proportionately entitled. A fall in the Beriz consequently causes a fall in the amount of the Merahs to be thus distributed.

39. The small increase under Item 17 calls for no special remarks.

Sugar-cane, Cotton, and Indigo.

40. Sugar-cane, Cotton, and Indigo.

Fuslies.	Sugar-cane.		Cotton.		Indigo.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1273	5,255	45,586	2,296	4,728	13,885	38,934
1272	5,442	46,647	34	75	11,071	36,903
Increase ... ..	.....	.....	2,262	4,653	2,814	2,031
Decrease... ..	187	1,061	.....	.....	.....	.....

41. The decrease of Sugar-cane cultivation has occurred in the Palmanair Taluk owing to want of rain.

42. The small increase of Rupees 2,031 in Indigo cultivation needs no remark.

43. There is by this return a considerable increase in the cultivation of Cotton, but we cannot affirm that there was in reality so large an extension in the cultivation of this product. Cotton is sown in the same field with Raggy, Cumboo, Yelloo, and Castor-oil seeds, they all came up together, so that the actual area under cotton is not known. Mr. Robinson appears however to have directed that such mixed culture should all be entered under the head of cotton. The high price which cotton realized caused a somewhat larger breadth to be sowed with this product, although the soil of the District is not particularly favorable to its growth.

44. The instructions of the Board of Revenue, conveyed in their Miscellaneous Circular, No. LXIX, dated 19th June 1863, have been attended to in the preparation of Statements Nos. 9, 10, 11, 13, and 14.

Ryotwarry Land Revenue—Sundry Items.

45. The particulars of these items are given in Statement No. 9.

Jodi on Sundry Inams.

46. There is an increase of Rupees 4,137 under this head owing to the additional quit-rents charged by the Inam Commissioner.

Dasabandham Inam Jodi.

47. Under this head, there is a decrease of Rupees 531, which is attributable to a smaller extent of Inam land of this description having been in this year brought under cultivation than in the previous one.

Tax on trees on unassessed lands.

48. The decrease of Rupees 445 under this head, is attributable to the same cause that was assigned last year for its decrease.—*Vide* paragraph 29 of the Jummahbundy report for Fusly 1272.

Mera to village servants.

49. The increase of Rupees 127 calls for no remark.

Other Items:

50. The details composing this head are given in the statement. There is a decrease of Rupees 980, which happened mainly under "Inam Bhogajasty" and "Tank Fishery;" these are similarly attributable to the unfavorable season.

Miscellaneous.

51. Of the items composing this head the following call for remarks.

Land cultivated, but not included in the Jummahbundy.

52. The increase of Rupees 6,149 under this head is traceable to the arrears of Inam quit-rent from the date of the title deeds having been included in this item.

Cultivation of Chattrom Inams.

53. The increase of Rupees 308 was occasioned owing to a sum of Rupees 248 which had been in deposit from some years past having been brought to account during the year under review.

Cultivation of Village Service Inams for offices temporarily vacant.

54. The decrease of Rupees 647 under this head is traceable to the same cause that was assigned for its decrease in Fusly 1272.—*Vide* paragraph 33 of the Jummahbundy report for that Fusly.

Sale of Durbha and other grass, and interest on arrears of Land Revenue.

55. The decrease of Rupees 331 and 1,146 respectively are merely nominal. Under instructions* of the Board these items were transferred during the year under report to other heads of accounts.

Revenue Fines.

56. The variations under this and other items of "Miscellaneous," which are of fluctuating character, need no special remark.

Forest Revenue.

57. The increase of Rupees 2,189 under this head, is owing to the operation of the new rules introduced in the middle of Fusly 1272 having been in force throughout the year under report.

General results of Land Revenue.

58. The subjoined abstract gives the general results of Land Revenue as compared with those of the preceding year:—

ITEMS.	Fusly 1272.	Fusly 1273.	COMPARISON.	
			Increase.	Decrease.
Total cultivation including second crop and additional assessment	17,51,350	17,82,369	31,019	...
Deduct { Occasional remission	1,62,961	92,989	30,023	...
Customary do.	7,687	7,556	...	131
Miscellaneous do.	1,08,952	1,07,122	...	1,829
Total... ..	1,79,600	2,07,668	28,068	...
Remainder... ..	15,71,749	15,74,701	2,952	...
Add Sundry Items.... ..	94,675	96,983	2,308	...
Total	16,66,424	16,71,684	5,260	...

Sundry Sources of Revenue.

59. The Sundry Sources of Revenue are given below in comparison with those of Fusly 1272:—

ITEMS.	Fusly 1272.	Fusly 1273.	COMPARISON.	
			Increase.	Decrease.
Abkary	2,92,155	2,92,155	.....	.....
Miscellaneous	1,188	.....	.....	1,188
Total	2,93,343	2,92,155	.....	1,188
Stamps	84,009	93,245	9,236	.....
Miscellaneous... ..	2,300	2,707	407	.....
Total	86,309	95,952	9,643	.....
Grand Total	3,79,652	3,88,107	8,455	.....

Abkary.

60. The decrease under Abkary Miscellaneous is nominal. During the year under report it was transferred to another head of account—*vide* Proceedings of the Board of Revenue, dated 8th April 1864, No. 2,102.

Stamps.

61. The increase under this head calls for no remark.

General fiscal results.

62. The revenues derived from all sources are exhibited in enclosure A in Statement No. 19. The following is an abstract thereof:—

ITEMS.	Fusly 1272.	Fusly 1273.	COMPARISON.	
			Increase.	Decrease.
Permanently settled	5,01,461	5,00,239	.....	1,222
Not permanently settled.				
Jodi of Shrotriem and Inam villages ...	19,924	20,928	1,004	.....
Ryotwarry	16,66,425	16,71,684	5,259	.....
Rents for more than one year	100	100	.....	.....
Miscellaneous	10,471	15,027	4,556	.....
Total ...	16,96,920	17,07,739	10,819	.....
Total Land Revenue ...	21,98,381	22,07,978	9,597	.....
Forest Revenue	389	2,578	2,189	.....
Abkary	2,92,155	2,92,155	.....	.....
Miscellaneous	1,187	.....	.....	1,187
Total ...	2,93,342	2,92,155	.....	1,187
Income tax	74,306	33,167	.....	36,139
Miscellaneous	67	27	.....	40
Total ...	74,373	33,194	.....	36,179
Stamps	84,008	93,245	9,237	.....
Miscellaneous	2,300	2,707	407	.....
Total ...	86,308	95,951	9,643	.....
Total Land and Sundry Sources of Revenue.	26,52,793	26,36,856	.....	15,937
Cattle Pound Fund	5,227	4,782	.....	445
Road Fund	32,840	32,774	.....	66
Jungle Conservancy Fund	10,449	11,081	1,212	.....
Total ...	48,516	49,217	701	.....
Grand Total ...	27,01,309	26,36,073	.....	15,236

Permanently settled.

63. The decrease of Rupees 1,222 under this head is owing to the permanent reduction made in the Peishkush of the Zemindar of Kangundi on account of the lands taken in his estate for railway purposes.—*Vide* Order of Government, dated 20th January 1864, No. 30.

Jodi of Shrotriem and Inam villages.

64. The increase of Rupees 1,004 under this head was occasioned by the additional quit-rent charged by the Inam Commissioner during the year.

Income tax.

65. A large decrease of Rupees 36,139 partly to the relief granted to the tax payers in the most heavily taxed portions of the District, and mainly to the reduction of the tax from four to three per cent. under the provisions of Act XXVII of 1863.

63. The variations in other items requiring remark have already been noticed.

67. The Demand, Collection and Balance of all Sources of Current Revenue are given in the subjoined statement.—

ITEMS.	Total Demand.	Collections within the Fusly.	Remainder.	Subsequent collection up to 31st August 1863.	Remainder.	Per cent. between Cols. 2 and 6.
1	2	3	4	5	6	7
Permanently settled	5,00,239	4,14,734	85,505	83,177	2,028	...
Not permanently settled including Miscellaneous.	17,07,740	13,51,491	3,56,246	2,13,117	1,43,129	81
Forest Revenue	2,578	2,578	...	...	...	...
Abkary	2,92,155	2,51,697	40,458	40,458	...	...
Income tax including Miscellaneous	38,194	19,264	18,930	8,808	10,122	27
Stamps do	15,951	95,951	...	...	...	...
Total ...	26,36,857	21,35,718	5,01,139	3,45,860	1,55,279	6

Permanently settled.

68. Of the balance of Rupees 2,028 outstanding on the 31st August last, Rupees 1,318 have since been collected, and the remaining Rupees 710 are due by the Muttadar of Arigilvadi, and strict orders have been sent to the Tahsildar of Wallajah for the immediate collection of this sum.

Jodi on Shrotriem and Inam villages.

69. A balance of Rupees 2,743 is due under this head, and a greater portion being against the Arcot Taluk, the Sub-Collector has been requested to direct the Tahsildar to realize the balance at once.

Ryotwarry.

70. The balance under this head, on the 31st August last, is Rupees 1,34,221, which is less than that on the same date of last year by Rupees 4,624. Considering the liberal remissions conceded in their Taluks, the Tahsildars of Arcot and Vellore are much to blame for allowing these large arrears to accrue in their Taluks. The Tahsildars of the Wallajah and Gudlatham Taluks have also been remiss, and have still considerable balances outstanding.

Income tax.

71. Measures have been adopted for the early collection of balances under this and other heads.

Demand, Collection and Balance of Arrears.

72. The following abstract shows the Demand, Collection and Balance of arrears of revenue outstanding for Fusly 1263:—

Fuslies.	Arrears at the beginning of the Fusly.	Collected and remitted within the Fusly.	Balance at the close of the Fusly.	Subsequent collections up to 31st August 1864.	BALANCES.			
					Recoverable.	Doubtful.	Irrecoverable.	Total balance.
1	2	3	4	5	6	7	8	9
1263...	6 4 7	.....	6 4 7	.....	6 4 7	.....	.....	6 4 7
1264...	6 6 10	.....	6 6 10	.....	6 6 10	.....	.....	6 6 10
1265...	151 10 4	15 9 1	6 1 3	.....	6 1 3	.....	.....	6 1 3
1266...	34 12 5	22 13 3	11 15 2	.....	11 0 3	.....	0 14 11	11 15 2
1267...	344 0 3	.....	344 0 3	.....	5 6 8	.....	338 9 7	344 0 3
1268...	.....	.....	.....	.....	.....	.....	.....	.....
1269...	2,638 4 0	1,107 2 6	1,531 1 9	39 11 10	742 15 11	73 7 3	674 14 4	1,491 5 11
1270...	6,379 14 8	3,923 9 11	2,456 4 9	25 10 10	1,711 2 1	243 15 0	475 8 10	2,439 9 11
1271...	12,555 0 6	5,983 5 9	6,566 10 9	205 6 0	5,115 13 9	431 2 4	814 4 8	6,361 4 9
1272...	4,00,159 7 4	2,76,904 2 4	23,255 5 0	2,151 13 1	20,037 15 8	143 15 0	693 1 1	21,124 15 0
Total...	4,22,275 12 11	2,88,091 10 7	34,184 2 4	2,422 9 9	27,693 3 0	892 8 0	3,197 5 5	31,783 0 5

Recommendation in regard to Land Revenue Arrears.

73. Sanction is solicited for writing off the arrears shown in column 8, as they have been ascertained to be irrecoverable from various causes. The particulars are given below:—

ITEMS.	Fusly 1266.	Fusly 1267.	Fusly 1269.	Fusly 1270.	Fusly 1271.	Fusly 1272.	Total.
1.	2.	3.	4.	5.	6.	7.	8.
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...	0 14 11	338 9 7	463 9 0	28 11 5	75 13 2	102 2 9	1,009 12 10
Assessment of lands purchased on behalf of Government, owing to there being no bidders, minus the amount for which they were purchased by Government...			183 10 2	379 0 7	530 0 9	154 4 0	1,246 15 6
Assessment of land forming the subject to boundary disputes, the amount having been credited to the accounts of both the villages...			8 14 2	8 3 9	32 6 0	197 6 8	246 14 7
Jodi of relinquished Inams...			15 12 0	15 12 0	17 4 11	18 6 9	67 2 11
Assessment charged on a piece of land cultivated by the members of Department Public Works by Pumpkins, but relinquished...			3 1 0				3 1 0
Assessment of lands taken up for local roads...				4 13 0			4 13 0
Jodi of Service Inams usually remitted, the emoluments assigned being very inadequate...				10 13 4	11 0 9		21 14 1
Increase of assessment resulted from Kurnums erroneously exhibiting Punjab as Nunjah, &c., in the accounts...				7 0 4			7 0 4
Assessment of land taken up for the Railway...				2 10 0			2 10 0
Assessment charged by Kurnums in excess by oversight...				13 8 7	2 13 1		16 5 8
The amount embezzled by Monigars, which could not be realized even after the sale of their property and confinement in jail...				4 15 10		355 12 8	360 12 6
Assessment improperly charged on waste lands...				0 11 11			0 11 11
Assessment of waste and Shavi brought to account by the Sub-Collector, but remitted on appeal...					144 2 1		144 2 1
Assessment of waste in the tank bed brought to account, but subsequently remitted...						9 9 9	9 9 9
Jodi of the resumed Inams...						16 12 8	16 12 8
The amount of Nunjah assessment subsequently altered into Punjab assessment...						9 14 9	9 14 9
The assessment of land taken by the Department Public Works for a nursery for young plants...						7 4 0	7 4 0
	0 14 11	338 9 7	674 14 4	475 8 10	814 4 8	871 9 3	3,175 13 7
Jodi to be remitted on account of lands in the Shrotriam village of Vocheri in Wallajah Taluk, taken up for the McLean Canal...						21 7 10	21 7 10
	0 14 11	338 9 7	674 14 4	475 8 10	814 4 8	893 1 1	3,197 5 5

74. The old balances were scrutinized during the settlement by Mr. Robinson and the other officers who conducted the settlement, and I am given to understand that it was Mr. Robinson's wish that all old arrears up to Fusly 1269 inclusive should be written off. These arrears amount to Rupees 1,866-2-0, of which by the Tahsildar's report it appears that Rupees 851-11-2 can be realized. I would recommend that sanction be obtained for writing off the irrecoverable portion of this outstanding balance, viz., Rupees 1,014-6-10, and that the remainder be recovered in the usual course.

Recommendation in regard to the arrears of Land Revenue "Miscellaneous."

75. Sanction is solicited to write off the sum of Rupees 99-8-6 shown in column 11. The subjoined statement shows the details:—

Items.	Fusly 1266.	Fusly 1267.	Fusly 1268.	Fusly 1269.	Fusly 1270.	Fusly 1271.	Fusly 1272.	Total.
1.	2.	3.	4.	5.	6.	7.	8.	9.
The assessment due by an indigent Ryot of land in the tank bed cultivated with Cucumbers which never reached maturity...			8 0 5					8 0 5
The assessment of land taken by D. P. W. for nursery...			4 2 2				21 12 0	25 14 2
The assessment due by Ryots who have died or left the country...				24 1 2				24 1 2
The emoluments of village servants carried to account, but subsequently disbursed...					15 8 3			15 8 3
Assessment of land under boundary dispute, the amount having been credited in the accounts of both the villages...						11 0 9		11 0 9
Assessment of lands purchased on behalf of Government for want of bidders, minus the amount for which they were purchased by Government...							2 5 9	2 5 9
Inam quit-rent entered twice by mistake...							12 10 0	12 10 0
Total			12 2 7	24 1 2	15 8 3	11 0 9	36 11 9	99 8 6

Arrears of Income tax.

76. A large portion of these arrears appertaining to the Fuslies 1271 and 1272 will, I apprehend, have to be remitted. Statements of these arrears have been called for from Taluks, and on their receipt, sanction will be solicited separately for remitting these portions which are irrecoverable.

77. It has been the rule to levy on Kuttubady two crop Inams, the full jodi of two crops whether the latter was raised or not. The jodi thus levied being with reference to the old rates of assessment of these Inams it is often found to be equal to, and sometimes more than the revised rate of assessment of a single crop actually raised thereon. The order of Government, dated 24th November 1863, No. 2,127, directing that Kuttubadies should continue to do Police duties until the village Police is organized having been carried into effect, the above mode of levying jodi was found harsh and unfair. To afford some relief to these Kuttubadies, and in consideration of their services, Mr. Robinson issued orders during the Jummabbundy of the current Fusly to collect jodi upon the assessment of the one crop when this alone was raised. Thus there is a reduction of Rupees 295 in the Kuttubadi jodi upon the assessment of second crop not raised.

The extent to which coercive process was employed in the collection of Revenue.

78. Enclosure A in Statement No. F3 shows the extent to which coercive measures were adopted in collecting revenue during the year under report. An abstract thereof is hereto subjoined:—

PLACES.	PROCESSES ISSUED.			Estimated amount of property.	PROPERTY SOLD.	
	Number of Villages.	Number of Ryots.	Amount of Balance.		Estimated value.	Sale proceeds.
Principal division ...	229	719	5,370	2,283	1,201	977
Sub-division ...	214	5,240	32,657	4,149	2,148	1,958
Total...	443	5,959	38,027	6,432	3,449	2,935

79. The Board will observe from the foregoing statement that a smaller number of processes were issued in the collection of revenue. The amount of sale proceeds however is larger during the year under report owing to the processes in the present year comprising more valuable holdings.

Charges.

80. Statement No. 14 exhibits the gross collection and charges of the District. The increase under Land Revenue is attributable partly to the third kist of Carvetanugger, which used to be paid about the last day of the Fusly having in the year been paid and credited before the termination of the year, and partly to a very large amount having been collected within the Fusly in the Wandawash Taluk by the exertions of the late Acting Tahsildar. The increase under Abkary is attributable to the arrears at the commencement of the Fusly 1273, which was larger than that at the commencement of the preceding year, having been realized and credited during the past twelve months.

81. The increase under the item Collector's salary is merely nominal. When Mr. Fraser acted as Collector of this District, his salary was debited to the District to which he was permanently attached, and no charge on that account was borne by this District. The variations under other items call for no remark.

Village accounts.

82. In the Taluks settled by Mr. Robinson, the accounts of some villages were as usual selected at random, and examined minutely when some defects and omissions were found. The Kurnums concerned were warned to be more careful for the future, and strict orders were given to the Tahsildars on the subject.

Lands acquired by the public servants.

83. During the year under report 9-7-0 Cawflies of land were acquired by the public servants. A detailed statement in the prescribed form is herewith forwarded.

84. The statement regarding Demand, Collection and Balance of Land Revenue Miscellaneous called for in Board's Circular No. LXXXVIII, dated 13th August last, accompanies this letter.

85. With regard to the officers attached to this District, my experience is necessarily slight; I have seen enough however to show me that Mr. Hathaway, the Acting Sub-Collector, possesses administrative abilities of a high order. Mr. Price is always cheerful, always willing, takes great interest in his work, and is an excellent Assistant. I have not had an opportunity of seeing much of Mr. Foster's method of transacting business during my short stay in the District, but what I have seen is certainly satisfactory.

86. The Treasury Deputy Collector, M. Vencatratna Pillay, has been of much assistance to me; he is attentive and well up in all the details of his office; the knowledge also which he has acquired while Inam Deputy often proves very useful to me.

87. Copy of the Sub-Collector's report is herewith sent.

CHITTOOR,
1st October 1864.

(Signed) G. BANBURY,
Acting Collector.

SUB-COLLECTORATE.

1. I have the honor to report on the Revenue Settlement of the Sub-divisional Taluks for Fusly 1273.

Villages at which the settlement was conducted.

2. The subjoined statement will show by whom the Jummaabundy was conducted, and at what places, with the number of days occupied in settling each Taluk. Mr. Blair settled only 160 villages of the Wandawash Taluk, and distributed 4,923 Puttahs during his stay of three days in the Taluk, when he was required to leave it to join the Inam Commission. Arcot Taluk was settled by the late Collector, Mr. Robinson, who distributed 23,603 Puttahs. The remainder of the Sub-division was settled by Mr. Barlow, late Acting Sub-Collector, together with Guriattam, one of the Collector's Taluks.

TALUKS.	Number of villages.	Stations where the Jummaabundy was conducted.	Number of days occupied in settling each Taluk.	By whom conducted.
			Days.	
Wandawash...	420	Wandiwash ...	11	Messrs. Blair and Barlow.
Polar ...	226	Seshamangalam ...	5	Mr. Barlow.
Vellore...	190	Vellur ...	18	Do.
Arcot ...	344	Velapadi... ..	35	Mr. Robinson.
	1,180	Dusi and Arcot ...	69	

Puttahs.

3. The number of Puttahs for the Sub-division for the Fusly under report is 83,617, being an increase of 4,643 over those of the previous Fusly. Out of this number, 5,599 were new Puttahs for lands freshly taken up; 27,454 were new Puttahs issued in the room of those that were old or illegible; and 27,697 were old Puttahs renewed with alterations. The remaining 22,867 are those that were not renewed. Although the rule of not issuing new Puttahs was adhered to as much as possible, yet the paper on which these Puttahs are written is so bad that at the end of a few years it is often worn out, or the writing illegible, and in every case the piece of paper is of too small a size to admit of any alterations or additions. Hence the large number of Puttahs that were renewed.

Season.

4. The following statement will show the quantity of rain that fell in the Sub-division according to the returns received from the Taluks, as compared with that of the previous year:—

TALUKS.	Fusly 1272.	Fusly 1273.	COMPARISON.	
			Increase.	Decrease.
	Measures.	Measures.		
Vellore ...	40	24	...	16
Polar...	55	64	9	...
Arcot...	26	24	...	2
Wandawash ...	69	78	9	...
Average...	47½	47½	...	...

Health.

5. The loss of life by epidemic Cholera was more than that of the previous Fusly by 276. No loss of life by Fever or Small-pox was reported. The loss among cattle was considerable, especially in the Wandawash Taluk, amounting to 2,780 head, which is 951 more than that of the preceding Fusly.

Prices of Grain.

6. The subjoined statement shows the current prices of the principal kinds of grain :—

ITEMS.	PRICE IN RUPEES PER GARCE.		COMPARISON.	
	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Paddy	154	146	...	8
Cholum	149	172	23	...
Kambu	177	187	10	...
Horse Gram	172	170	...	2
Ragi	192	161	...	31
Varagu	103	97	...	6

Ryots' holdings.

7. The accompanying statement will show the amount of land resigned and taken up, giving a total increase of cultivation over the preceding Fusly of 20,305 acres, assessed at Rupees 29,655 :—

Abstract Statement of Ryot sholdings.

Items.	DRY.		WET.		TOTAL.	
	Extent in Acres.	Assessment in Rupees.	Extent in Acres.	Assessment in Rupees.	Extent in Acres.	Assessment in Rupees.
Ryots' holdings at the commencement of the Fusly	2,03,280	3,12,970 0 8	1,06,893	6,42,291 15 11	3,10,173	9,55,262 0 7
Deduct land given up	15,282	22,506 9 7	2,719	15,024 1 11	18,001	37,530 11 6
Remainder	1,87,998	2,90,463 7 1	1,04,174	6,27,267 14 0	2,92,172	9,17,731 5 1
Lands newly taken up	34,527	46,094 10 0	3,779	20,491 13 3	38,306	67,186 7 3
Total holdings	2,22,525	3,37,158 1 1	1,07,953	6,47,759 11 3	3,30,478	9,84,917 12 4
Net increase	19,245	24,188 0 5	1,066	5,467 11 4	20,305	29,655 11 9

Waste charged and remitted.

8. The following statement will show the particulars of waste charged and remitted under the heads of wet and dry. The causes which necessitated the granting of large remissions on account of Punjab crops is explained by Mr. Barlow in his letter, dated 21st May 1864, No. 167 :—

Fusly.	WET.				DRY.				TOTAL.			
	Remitted.		Charged.		Remitted.		Charged.		Remitted.		Charged.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1272...	12,263	71,080	2,099	12,601	9,779	13,994	12,129	13,227	22,033	85,074	14,223	80,328
1273...	9,461	52,312	699	3,623	9,421	13,233	7,976	11,849	18,832	65,637	9,674	15,477

Remissions.

9. The total amount of remissions under the heads of Bhoganasti, Stalakammi, Shavi, &c., amount to Rupees 46,585, being an increase of Rupees 15,424 above that allowed in the previous Fusly. Shavi occurred in 396 villages in the Sub-division. The total amount of remissions on account of Shavi is Rupees 32,233, being an increase of Rupees 15,043 over that of the preceding year. Remission on account of Shavi was only granted in those cases in which withered crop was visible.

Special crops.

10. During this Fusly there was an increase in the cultivation of special products, Sugar-cane, Indigo, and Cotton, the result being as follows :—

ITEMS.	SUGAR-CANE.		COTTON.		INDIGO.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Dry	44	93	14	24	1,718	2,697
Wet	580	3,835	3	15	328	1,307
Total	624	3,928	17	39	2,046	4,004

11. The following statement shows the particulars of current demand of Extra-Revenue and Interest account :—

Items.	Fusly 1272.		Fusly 1273.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
EXTRA REVENUE.								
1. Cultivation after settlement	2,483	3 1	2,029	5 11	119	11 0	573	8 2
2. Pay of village servants dismissed, &c.	643	7 3	139	1 10	...	...	504	5 5
3. Commission on sale of Ryots' property	11	1 7	15	9 3	5	2 3	0	11 0
4. Over-collection on cultivation	31	9 4	289	12 6	276	4 8	18	1 6
5. Stoppages on account of fine	329	7 6	866	5 3	536	13 9	...	...
6. Proceeds from the sale of trees, &c.	578	8 6	472	7 6	24	3 0	130	4 0
7. Road Fund	28	11 0	29	10 2	3	11 7	2	12 5
8. Cultivation of unclaimed Inam	28	11 4	34	13 10	10	0 0	3	13 6
9. Assessment of trees on waste lands	3	11 6	3	11 6	...	...	...	...
10. Maniems of dilapidated Chooltries	49	4 2	...	...	...	...	49	4 2
11. Pagoda Maniems under attachment owing to dis-continuance of service	10	5 4	7	4 9	...	...	3	0 7
12. Items of Revenue kept in deposit at Jummahbundy	729	1 11	807	3 6	78	1 7	...	...
Total	4,927	2 6	4,695	6 0	1,054	0 3	1,285	12 9
INTEREST ACCOUNT.								
Interest on Ryotwary holdings	309	9 4	613	10 5	309	1 1	...	...
Grand Total	5,236	11 10	5,314	0 5	1,363	1 4	1,285	12 9

Demand, Collection and Balance.

12. The total demand of Current Revenue for Fusly 1273 under all heads, amounts to Rupees 9,36,644. Of this Rupees 7,36,837 was collected within the close of the Fusly, leaving a balance of Rupees 1,99,807. There have been subsequent collections to the extent of Rupees 1,31,223, so that the balance as it stood on the 10th instant was Rupees 68,584. The subjoined

abstract will show the Talukwar Demand, Collection and Balance of all sources of revenue including Current and Arrears:—

Taluk.	Whole demand at the beginning of the Fusly, both Current and Arrears.	COLLECTIONS, BOTH CURRENT AND ARREARS.							BALANCE.	
		Land Revenue.	Income Tax.	Moturpha.	Stamp.	Extra Revenue.	Road Fund.	Total.	Current.	Arrears.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Vellore...	2,49,003 5 6	1,50,061 14 10	3,898 3 6	342 3 10	20,561 3 0	1,000 5 10	3,339 1 8	1,79,203 0 8	61,547 1 1	8,253 3 0
Arcot ...	8,86,757 14 5	2,78,295 0 0	2,244 12 0	...	8,504 3 0	635 5 0	5,592 11 5	2,95,361 15 5	80,267 12 1	11,128 2 11
Poloor and Arnee	1,87,428 1 7	1,45,563 2 8	7,552 3 0	...	3,034 9 0	550 5 2	2,568 8 3	1,59,367 12 1	25,383 12 6	2,876 9 0
Wandawash...	4,02,853 2 6	3,57,216 5 2	636 8 0	...	794 14 0	986 9 2	7,232 7 0	3,66,806 11 4	32,708 2 0	3,323 5 2
Total...	12,26,042 8 0	9,31,135 6 8	14,321 10 6	342 3 10	32,984 13 0	3,122 9 2	13,732 13 4	10,00,639 7 6	1,99,806 11 8	25,696 4 10

VELLORE,
24th September 1864.

(Signed) W. F. HATHAWAY,
Acting Sub-Collector
(True Copy.)
(Signed) G. BANBURY,
Acting Collector

SETTLEMENT REPORT

OF

SOUTH ARCOT.

1. I have the honor to submit my Report on the settlement of this District for the past Fusly 1273, accompanied by the annual Statements prepared in the usual form.

I. 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 Taluks were settled at their respective Cusbahs with the exception of Cuddalore Yellavanasur and Chellumbrum; and in these three, Punrooty, Trekalur and Porto-Novo were, respectively, the places at which the Jummahbundy was held. The work of the settlement commenced on the 11th February 1864, and was completed on the 26th April 1864.

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 for the past two Fuslies are detailed in the following comparative statement:—

No.	Description of villages.	Number of villages in Fusly 1272.	Number of villages in Fusly 1273.	Increase.	Decrease.
1	Ryotwar villages	2,989	2,990	1	...
2	Shrotriem do.	63	63	...	...
3	Surva Inam do.	7	7	...	...
4	Moturpha do.	11	11	...	...
5	Mutah do.	17	17	...	...
6	Amany do.	3	2	...	1
	Total...	3,090	3,090	1	1

4. The increase of one village under the head "Ryotwar" is owing to its transfer from Amany in the past year.

5. The total number of Puttahs issued in the year under notice amounted to 2,45,314, of which 59,741 were renewed. The renewal of these Puttahs was owing to the non-production, in some cases, of the old Puttahs either from their having been lost, or because they were damaged, and also to the necessity for fresh Puttahs to those who had newly obtained land on Durkhast.

III. Season and sanitary state of the District, and a brief account of the benefit of vaccination, and the extent of its operations.

6. The season, as already stated in my Revenue Administration Report for 1863-64, was not, on the whole, a favorable one for agricultural, for although the rain was more than usually plentiful it was not so seasonable in

its fall. The annexed Memorandum gives the average rain-fall from April 1863 to March 1864, inclusive, agreeably to the Reports furnished monthly to the Board of Revenue.

Months.	1862-63.		1863-64.	
	Inches.	Tenths.	Inches.	Tenths.
April	1	3 $\frac{1}{2}$	19	6 $\frac{1}{2}$
May	4	5	18	5 $\frac{1}{2}$
June	4	3	13	2 $\frac{1}{2}$
July	5	6 $\frac{1}{2}$	31	1 $\frac{1}{2}$
August... ..	10	8 $\frac{1}{2}$	25	9 $\frac{1}{2}$
September				
Total for the 1st half year...	26	7	113	6 $\frac{2}{2}$
October	6	3 $\frac{1}{2}$	3	4 $\frac{3}{4}$
November	11	9 $\frac{1}{2}$	5	1 $\frac{1}{2}$
December	14	7 $\frac{1}{2}$	7	1 $\frac{1}{2}$
January... ..	2	...	...	...
February	...	5	...	...
March	13	9 $\frac{1}{2}$	...	...
Total for the 2nd half year...	49	5 $\frac{1}{2}$	15	6 $\frac{1}{2}$
Total rain-fall for the whole year...	76	2 $\frac{1}{2}$	129	3 $\frac{1}{2}$
Increase...	...	...	53	1 $\frac{1}{2}$

It will be seen from this that the total quantity of rain for the entire year under report amounted by registry to 129 inches in round numbers, or 53 inches in excess of the preceding Fusly 1272. On comparing the statement of rain-fall submitted with my report in the last year with the average as obtained from the Registers forwarded monthly embracing from April 1862 to March 1863, I find no difference as pointed out by the Board in paragraph 2 of their Miscellaneous Circular, No. LXIX, dated 30th June 1864.

7. The fall of rain during the months of July, August, and September was very favorable to the cultivation of both dry and wet crops, but in the subsequent months of October, November and December when rain at intervals is so much needed to mature the crops there was, unfortunately, a failure which was very injurious to the wet cultivation; and although several tanks in December received a large supply of water, it was too late to save the standing crops. The entire absence of rain in the following months of January, February and March was fatal to the general propitiousness of the harvest. The rain which fell in April, May, and June was beneficial to the dry lands, especially to the culture of Indigo, and Gingly Oil Seeds.

* Coleroon. Guddelum.
Pennyaur.

8. In the months of July, October, and, December there were heavy freshes in the principal rivers* of the District, but none to speak of between January and June.

9. Thus, both of wet and dry crops, the out-turn was indifferent owing to the unseasonableness, rather than to the actual deficiency of rain.

Vaccination.

10. The annexed Abstract exhibits the progress of Vaccination in the District during the past year as compared with the preceding one, distinguishing the successful from the unsuccessful cases:—

Fuslies.	Successful.	Unsuccessful.	Total.
1272	7,707	637	8,394
1273	8,146	646	8,792
	439	41	585

11. The alleged increase of 398 cases is ascribed by the Acting Civil Surgeon to the gradual disappearance of prejudice, and the corresponding recognition on the part of the people of the benefit of Vaccination. I am not myself disposed to accept the Vaccination returns as very reliable; indeed I fear they are very much the reverse; and it is, I think, to be regretted that the system of local Superintendents of Vaccination was discontinued since, if the object have the importance which Government attach to it, I think the additional cost of a separate Establishment as existed for a few years was money well laid out; and at all events it secured with some certainty that Vaccination should be a reality instead of a mere sham, which I now fear is too often the case throughout the country.

12. I think the observations of the Zillah Surgeon contained in his letter to me of the 17th September last are worthy of record here, though the subject is one almost demanding special report. Doctor Doyle writes—"I cannot contrast the present system of vaccination with that which preceded it, as the local Superintendents were abolished before I was appointed to a civil station. I fear, however, that the present system is not satisfactory. It can hardly be expected that persons in the rank of life of the Vaccinators will take pains in a calling which involves travelling from village to village, and much personal inconvenience without some active stimulus to exertion. At present they can do pretty much or as little as they please, as it is almost impossible to ascertain the truth of their reports; if they really do what they profess in their monthly returns they do very well indeed. When making my tours of inspection, notwithstanding that the Vaccinators are warned when and where to expect me, I have often reason to feel dissatisfaction at the small number of recently vaccinated children, which are brought up for examination. Under these circumstances I think that the more frequently the Vaccinators are inspected the better, and such visits ought to be made without notice, and by a person who could remain in a village for some days, if necessary, until the Vaccinator was found. This would be absolutely necessary because, otherwise, whenever the Vaccinator would not be able to present fair evidence that he was doing his duty he would take care to keep out of the Inspector's way, and when the Inspector was at one side of the District, the Vaccinator would be at the other, and it might take some days to find him. Whilst saying this I do not, by any means, intend to condemn the present system, as, I am sure, much is done by its means, but I think more might be done if the Vaccinators were under constant supervision."

4. "Much, I think, might be done by the Native officials to encourage vaccination if they could be induced to take an interest in the subject, and to give every assistance in their power to the Vaccinators both by inducing the people under them to get themselves and their families vaccinated, and by having the operation performed on their own children. If it was generally understood that an example in this respect was required from the Government servants, but few of them most probably would make any objection. Finally, I would endeavour, as much as possible, to impress upon the people the horrors of the Small-pox and the advantages to be derived from vaccination; and with this view I would suggest that a short history of the ravages committed by the Small-pox be published in the form of a reading lesson, which ought to be translated into the various languages and read in all the schools along with this. I would have an account of vaccination explaining fully from whence it has its source,* what it is, and the immunity from Small-pox which it confers on almost all those who will submit to the operation, &c. If two such lessons were introduced into the ordinary reading books and read daily in all the schools throughout the country, they would do much to lessen the prejudice which, at present, exists against the practice of vaccination; and I believe it is chiefly by convincing the people that it is their own interest to be vaccinated that we are likely to bring the practice into general use."

* Viz., the cow.

13. There are many suggestions here which, I think, are worthy of adoption; and considering the almost periodical ravages of Small-pox, I do feel that the subject of vaccination calls for special treatment and attention.

14. The sanitary state of the District was almost on a par with previous ordinary years. Cholera and Small-pox made their appearance at their accustomed seasons, and the latter in parts of the District was very severe, and was more than usually fatal. March and April and from November to January were the months in which both Cholera and Small-pox mostly prevailed. Cattle also suffered much from murrain during January and March, and from a disease called Posukay in May, 1864.

IV. Prices of Grain.

15. The average prices of grain will be found in the subjoined table. As compared with the preceding year 1272 the prices in Fusly 1273 of all kinds of Paddy ranged somewhat higher owing to the partial harvest as already explained. But, on the other hand, there was a

visible falling off in the prices of all dry grains attributable, of course, to the comparatively favorable out-turn of Punjab produce, for the cultivation of which generally the season was propitious:—

Grain.	Fusly 1272. In Garce.	Fusly 1273. In Garce.	Increase.	Decrease.
1. White Paddy	149	151	2	...
2. Coarse do.	136	141	5	...
3. Cholum	173	143	...	30
4. Cumboo	157	149	...	8
5. Horse Gram	167	161	...	6
6. Raggy	164	147	...	17
7. Varagu	140	96	...	44

16. Agreeably to the instructions of the Board in 1853 the ordinary market rates only are ascertained excluding from the calculation the prices obtained at petty sales by ollucks or puddies. The average has been entered in the monthly returns, and the annual result is made up from these returns.

V. Ryots' Holdings.

17. The extent of the Ryots' holdings at the commencement of the year including waste remitted was acres 10,64,275 assessed at Rupees 29,55,221, of this 61,804 acres, assessed at Rupees 1,21,410 were relinquished for various causes, while eleven per cent. or acres 120,323, paying a revenue of Rupees 2,29,505, were newly occupied either on Durkhast or without permission. Thus, the total holdings at the close of the year, exclusive of Teerwahjastee and Fasil Jastee, amounted to acres 11,22,794, yielding a revenue of Rupees 30,63,316, the increase being acres 58,519,* assessed at Rupees 1,08,095 as compared with the total holdings of the year preceding, or an increase in Fusly 1273 over Fusly 1272 of acres 56,845 yielding, a revenue of Rupees 96,930,† exclusive of waste remitted as particularized at foot.

18. As regards this increase my remarks entered under the respective heads of dry, wet and garden lands will afford the necessary explanation.

Enclosure B. in No. 3.

19. The subjoined abstract table gives the details of the Ryots' holdings of the year for Ryotwar villages:—

Items.	Extent.	Assessment.
Holdings of the previous year	10,64,275	Rupees. 29,55,221
Deduct lands given up	61,804	1,21,410
Remainder... ..	10,02,471	28,33,811
Add lands taken up	1,20,323	2,29,505
Total Holdings	11,22,794	30,63,316
Waste remitted	3,700	17,708
Remainder... ..	11,19,094	30,45,608
<i>Particulars of the above.</i>		
Actual cultivation	10,41,452	28,80,117
Waste charged... ..	74,642	1,65,491

* 1272	Acres.	Rupees.
1273	10,64,275	29,55,221
1273	11,22,794	30,63,316
Increase	58,519	1,08,095
† 1272	Acres.	Rupees.
1273	10,63,749	29,48,678.
1273	11,19,094	30,45,608
Increase	56,345	96,930

20. Before proceeding to offer my explanation in regard to this favorable result,* I will annex a Statement showing the details of the items of "land given up," and of "land taken up in the year under review.

* Acres: Assessment.
56,345 96,930

Details for bona fide relinquishment and additions.	DRY.		WET.		GARDEN.		TOTAL.	
	Extent.	Assess- ment.	Extent.	Assess- ment.	Extent.	Assess- ment.	Extent.	Assess- ment.
		RS.		RS.		RS.		RS.
1. Land resigned by the Ryots in fixed period.... ..	56,945	95,202	4,309	22,323	78	403	61,332	1,18,428
2. Land given up for roads &c.	361	742	106	695	5	16	472	1,453
3. Difference of Teer- wah between old and revised rates consequent on the annual settlement effected in Fasli 1273, as suggested in paragraph 27 of my letter to the Board, under date 11th December 1863, No. 325, in six villages trans- ferred from late Chin- gleput to Tindevanum Taluk of this District...	.....	201	...	275	...	17	.....	493
Kadir, or Grains in ear, such as Cum- boo, Raghi, Varagoo, Cholum, Tennay, &c., which pay a high tax according to the Teerwah diuum of Jag- hiredars had been cul- tivated in Punjab lands in Fusly 1272 in the villages composing the resumed Jaghirc of Sun- carapoerum; while in Fusly 1273 Kai, or grains in pod, such as Thovaray, Oolundoo, Gram and Doll, which pay a low assessment have been cultivated on the same Punjab fields, hence the difference in the Teerwah ... ..	.....	960	...	...	...	76	...	1,036
Total...	57,306	97,105	4,415	23,793	83	512	61,804	1,21,410
<i>Particulars for the ad- ditions. Increase gained by the extension of cul- tivation</i>								
Land taken up on Durkhast	94,332	1,60,358	4,465	23,037	108	650	98,905	1,84,045
...	19,092	33,408	2,300	11,918	26	134	21,418	45,460
Total...	1,13,424	1,93,766	6,765	34,955	134	784	1,20,323	2,29,505

21. Of the aggregate amount of Rupees 1,21,410 or acres 61,804 appearing under the item of "lands resigned," a sum of Rupees 1,18,428 is the assessment of such land, which the Ryots have relinquished within the prescribed period owing, partly to their inability to cultivate, and

partly to the unfavorable character of the season. A large proportion of the lands so given up has, however, been usually cultivated prior to the settlement, and such extent has been customarily embodied with the assessment entered under the head of "lands newly taken up," and hence the figures respectively "lands given up" and "lands newly taken up," embracing the same land precisely are only to be regarded as nominal returns.

Total holdings	...	...	11,22,794	30,63,310
Cultivation	...	...	10,44,453	28,80,116
Waste	...	...	78,342	1,83,200
Per centage	...	...	7	6

23. I will now proceed to treat each description of land separately contrasting its condition with the condition of the same land in the previous year:

Unirrigated land.

	Acres.	Assessment.
1272	7,86,588	14,20,213
1273	8,42,667	15,16,516
Increase	56,079	96,603

24. There an appears increase under this head, of acres 56,079, assessed at Rupees 96,603 as compared with the preceding Fusly exclusive of the item of waste remitted, or the actual increase will be acres 56,118, assessed at Rupees 96,662, when the total holdings of the present and past Fuslies inclusive of waste remitted are compared. Of this if Rupees 59 or acres being the amount of remission granted in excess of last year on Punjab waste be deducted, the net will be Rupees 96,603* or acres 56,079. This result is accounted for by the extension of cultivation arising from Durkhasts, from lands cultivated without Durkhast and those which, after once relinquished, have again been occupied during the season. On a reference to the subjoined Talukwar Table the increase will be fund distributed over the eight Taluks; but I may observe that in Chellumbrum the waste land suited for cultivation is very limited, and thus the additional land taken up in that part of the District and its assessment is comparatively trifling:—

Taluks.	Extent.	Assessment.
1. Tindevanum...	9,771	Rupees. 14,745
2. Tirunamalay...	8,734	12,910
3. Villapuram...	6,999	11,737
4. Cuddalore...	4,090	7,151
5. Vellavanasore...	5,518	8,543
6. Kalakorchy...	10,354	18,209
7. Virdachellum...	9,852	21,906
8. Chellumbrum...	761	1,402
	56,079	96,603

25. Rupees 49 or acres 214 is the net increase in the item of wet as compared with the

	Acres.	Rupees.
1272	2,72,421	15,68,011
1273	2,72,635	15,68,060
Increase	214	49
Actual Increase		2,350-11-162
Deduct the amount of remission granted in excess of the preceding Fusly in Punjab holding waste		2,136-11-113
Net Increase		214-0-49

and this was the case especially in the western Taluks of Tirunamalay, Kalakorchy and Yellavanasur, where the losses so caused were considerable.

	A	Rupees.
Actual Increase		96,603
Deduct Remission granted in excess of last year		59
Net	56,079	96,603

22. A comparison of waste land and of land under occupation shows that 7 per cent. on the cultivated extent, and 6 per cent. on the assessment thereon remained uncultivated. The figures in the margin give the particulars.

26. The Talugwar particulars are given below:—

No.	Taluka.	INCREASE.		DECREASE.	
		Extent.	Assessment.	Extent.	Assessment.
1	Tindevanum	1,234	RS. 5,634	...	...
2	Tirunamalay	...	...	975	4,909
3	Villapuram	159	999	...	...
4	Cuddalore	332	1,242	...	...
5	Yellavanasur	...	...	103	209
6	Kalakorchy	47	...	...	150
7	Virdachellum	170	927	...	...
8	Chellumbrum	...	...	650	3,485
		1,942	8,802	1,728	8,753
		Net Increase.....		214	49

27. The increase shown in the Statement in the Taluks of Tindevanum, Villapuram, Cuddalore, and Virdachellum is owing to extended cultivation, and this increase would have been much larger, but for the necessity of remissions on Nunjah waste in excess of those called for in the previous year.

Tirunamalay.
Yellavanasur.

Kalakorchy.
Cuddalore.

28. The decrease shown in the other four Taluks mainly arises from the remissions granted this year on the Nunjah waste in excess of last year, and is in no way owing to any decrease in the area of cultivation.

29. The total extent of wet land in this District dependent on permanent sources of irrigation is 1,27,122 acres, assessed at Rupees 7,98,614, and the particulars will be found in the following abstract:—

No.	Items.	Acres.	Assessment.
1	Lower Anicut Coleroon...	70,313	RS. 4,06,174
2	Vellaur do. ...	18,950	1,19,328
3	Poonaur ...	26,165	1,84,026
4	Guddelum ...	5,354	47,898
5	Ragavien Channel...	5,491	35,735
6	Vicravandy Anicut ...	849	5,453
		1,27,122	7,98,614

30. This slight increase is the mere result of increased cultivation.

	Garden.	RS.
1272	3,740	20,454
1273	3,792	20,731
Increase	52	277
Fasaljast...		RS. 38,567
1272		41,380
1273		41,380
Increase		2,813

31. A comparison of this item of Revenue for the year under report with the same item in the previous year shows an increase of Rupees 2,813. I may observe that Rupees 3,621 under this head was derived from the second crop cultivation in the Chellumbrum and late Manargoody Taluks in excess of the previous year owing to freshes in the Coleroon during the month of December 1863, and Rupees 449 from the same source in other Taluks, making a total of 4,070 Rupees, and if from this be deducted Rupees 1,257, or the moiety of the first crop assessment levied on second crop cultivation raised on double crop and doubtful double crop Nunjah land by the aid of water from certain old wells

entered in the Pymash accounts, and which was recently authorized by the Board* to be discontinued, the net increase will be Rupees 2,813 as just stated.

32. Of the total revenue derived from the second crop cultivation, the charge for second crop on registered double and doubtful double crop land amounted to Rupees 28,837, and a sum of Rupees 5,624 was levied for raising a second crop on single crop land to the prejudice of the registered two crop land, also Rupees 6,919 was levied for raising second crop cultivation on nunjah

lands in Chellumbrum and late Manargoody Taluks.

Order of Government, 19th October 1860, No. 1,906.

Teervajastee.		RS.
1272	...	1,08,312
1273	...	1,15,568
Increase	...	7,256

Fusly. Of this Rupees 4,684 is derived from raising dry crops on dry land, owing to the extended cultivation this year of Natcheny crop especially in the Kalakurchy Taluk. Rupees 2,206 is derived from the conversion of dry lands into wet, arising chiefly from the extension of cultivation with the aid of Circar water especially in the Taluk of Tindivanam, and Rupees 366 is derived from the extended conversion of dry land into garden.

VI. Actual cultivation.		RS.
1272	...	27,79,373
1273	...	28,80,116
Increase	...	1,00,743

VII. Waste charged and remitted.

ment, and the details will be found 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.	
Dry	60,846	1,04,352	47	76	60,799	1,04,276
Wet	17,275	77,619	3,653	17,632	13,622	59,987
Garden	221	1,228	.....	.....	221	1,228
	78,342	1,83,199	3,700	17,708	74,642	1,65,491

Amount of remission granted on Nunjah Shavy—vide column 3 of Statement No. 4

25,762
43,470

36. The principle which guided me in the grant of remissions for Nunjah and Punjab waste, as also for Nunjah Shavy have to be explained.

37. During the annual settlement the actual losses of claimants were carefully examined and their cause ascertained, and in all cases where there had been Nunjah waste and Nunjah Shavy on entire fields or entire holdings, full remission was allowed, and fifty per cent. was remitted where the per centage of actual loss on Nunjah waste and Nunjah Shavy exceeded twenty-five per cent. of the total Puttah Beriz, and in some few cases where a Ryot held only Punjab land and the entire holding had laid waste owing to causes not involving fault on the Puttahdar, full remission was given, and this system and scale was generally

* Board's Proceedings, 2nd November 1863, No. 6,981.

* Vide paragraph 5 of the Proceedings of Government, 10th March 1860.

observed throughout the District. Deviation from the rules* for granting remission on Nunjah waste from failure of means of irrigation is, I presume, discretionary. In the present day when the agricultural classes on the whole are so well off, and when land is so valuable, I cannot think that except under very untoward circumstances entire remission of the assessment is called for, nor in my belief is it looked for or considered a necessary condition on which the Ryot holds land of course in the exceptional case of inundation, or where the supply of water had wholly failed, and notwithstanding every effort made by the owner, the cultivation of his land had been impracticable, full remission would follow as of necessity, but where a Ryot possesses both dry and wet lands, and the crops are proportionately good on the former, this I think is to be considered, and when we know that the prices of all kinds of agricultural produce have risen from nearly a hundred per cent. downwards within the last twenty-five years, and that the tendency is still upwards, it seems to me that the grant of indiscriminate and entire remission is a mistake, and I unhesitatingly affirm that it is not expected, nor is it claimed as a right. I presume that the foregoing remarks will be accepted as a sufficient answer to the Board's call in paragraph 12 of their Miscellaneous Circular, No. LXIX of the 30th June last, but I append a statement marked A in No. 4 showing the particulars of the remissions given in Fusly 1272 as required at the close of the paragraph quoted.

38. The amount which has been remitted on Nunjah Putcut waste and Nunjah Shavy under the operation of the scale observed by me amounts to Rupees 43,394, and Rupees 76 on Punjab holding waste, making a total of Rupees 4,3470.†

† Remission on Nunjah holding waste—Vide Column 5 of Enclosure B. in No. 3...	1,7632
Remission on Nunjah Shavy—Vide column 3 of Statement No. 4...	25,762
Remission on Punjab holding waste—Vide column 3 of enclosure B. to No. 3...	76
Total...	43,470

The amount entered as charged on account of waste aggregates Rupees 1,65,491, of which Rupees 1,04,276 was on dry; but this large extent has mainly been owing to the negligence of the Ryots whether wilful or intentional. Rupees 59,987 was charged against wet left uncultivated by poor Ryots, and Rupees 1,228 was charged on garden lands which the Ryots had retained in their own occupation for their private use.

VIII Particulars of Remissions.

39. The subjoined comparative statement shows the amount of remissions for the year under review and for previous Fusly, and the particulars are given in statement No. 4; the entire amount under the three heads "Occasional," "Fixed" and "Deduction" for the payment of village servants was Rupees 3,17,991, or Rupees 2,9013 in the past more than in the year before.

No.	Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
1	Occasional...	2,201	25,762	23,561	.....
2	Fixed...	71,973	74,951	2,978	.....
3	Deduction for the payment of village Servants...	2,14,804	2,17,278	2,474	.....
	Total ...	2,88,978	3,17,991	29,013	.....

Occasional.

40. The remissions under this head are larger by Rupees 23,561, than those granted in Fusly 1272, by reason mainly of the Nunjah Shavy consequent on the unfavorable character of the season as already stated.

Fixed.

41. The increase under this item is Rupees 2,978, arising entirely by the increase in the item of Road Fund consequent on extended cultivation.

Deduction for the payment of Village Servants.

42. Under this head the increase has been Rupees 2,474, due to the following circumstances :—

Increased amount of deduction made for the payment of Village Officers consequent on the extension of cultivation...	4,914
Amount deducted from Fusly 1270 from the gross Beriz of each village for the remuneration of the Village Taliares in lieu of grain fees in Cuddalore, Chellumbrum, and late Manargudy Taluks up to Fusly 1272, and which remained in deposit undisbursed consequent on the payment made to them by the Police authorities on audited abstracts, and which has been credited to the head "Uligurn Allowance to Village Servants undrawn" under Land Revenue Miscellaneous, and such deduction has been ordered to be discontinued from Fusly 1273 ...	2,284
Amount of Canal or Thukri Remission, as per above explanation...	126
Amount of less remission granted on Devastanums and in the item of Deductions allowed in favor of petty Devastanums in Chellumbrum and late Manargudi Taluks than in the preceding Fusly.....	30
	2,440
Net ...	2,474

43. In paragraph 14 of the Board's Miscellaneous Circular already quoted in paragraph 37, Rupees 6,296 is stated to be the amount of permanent remissions not struck off, as directed in a previous Circular, dated 29th June 1863. But I beg to correct this supposition of the Board's; the amount mentioned, Rupees 104-2-10, is the temporary remission granted under the Board's Proceedings of the 12th October 1854 on the assessment of the lands of a particular village named Vadakaputhur in Chellumbrum Taluk to which the reduction had not been granted by Mr. Newill in the new survey and settlement of Chellumbrum Taluk, and the difference of Rupees 6,192-6-5 is the amount of temporary remission or collections held in abeyance under the authority of the Board's Proceedings quoted above in respect to the Pymash Teerwah in certain villages of the Cuddalore Taluk pending the final settlement of the varying and excessive rates of assessment still unreduced, thus the total of Rupees 6,296 will be found to have been entered under the head "Fixed Remissions" in Statement No. 4, forwarded with the Settlement Report for Fusly 1272, and the same course has been observed in the accounts of previous years, and has likewise been followed in the present.

9th.—Particulars of Sundry Items.	
	RS.
1272...	37,374
1273...	36,828
Decrease...	546

44. The decrease of Rupees 546 under this head is owing partly to the less produce of Elappa trees, and partly to the remission of the Tank fishery tax consequent on the failure of water in many of the tanks of the Trinamalay Taluk.

45. As instructed in the Board's Miscellaneous Circular, No. XCIV, dated 31st August 1864, the head "Sundry Items" under "Ryotwar" will be done away with from the beginning of Fusly 1274, and all receipts hitherto credited under "Ryotwar Sundry Items," except the Merah payable to village servants, will be transferred to Land Revenue Miscellaneous. A separate Puttah will also be granted on account of the demands of the Miscellaneous items as directed.

Amani.	
	Acres. RS.
1272...	802 3,073
1273...	428 1,323
Decrease...	474 1,750

46. The decrease of Rupees 1,750, or Acres 474, here shown in the past as compared with the preceding year is simply owing to the transfer of one village from the head Ryotwar to Amani.

47. In future the revenue derived from this item will be included with the Land Revenue Miscellaneous, as directed in paragraph 5 of the Board's Miscellaneous Circular just quoted, No. XCIV, dated 31st August 1864.

X.—Extent cultivated with special products.

48. The subjoined statement shows the extent and assessment of land cultivated with Sugar-cane, Cotton and Indigo :—

PRODUCTS.	FUSLY 1272.		FUSLY 1273.		INCREASE.		DECREASE.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
Sugar-cane ...	2,039	Rupees. 11,947	1,705	10,484	...	Rupees. ...	334	1,463
Cotton ...	38,518	90,658	49,480	1,09,924	10,962	19,266	...	...
Indigo ...	55,077	1,09,776	51,572	1,02,818	...	...	3,505	6,958
	95,634	2,12,381	1,02,757	2,23,226	10,962	19,266	8,839	8,421
			Net Increase...		7,123	10,845		

49. The falling off in the cultivation of Sugar-cane and Indigo is accounted for by the season which was unfavorable to their culture, also some lands were left fallow during the past year. The increase in Cotton is due to its high market value, and to the comparatively seasonable rain for the cultivation of this product.

50. The extent of Ground-nut and Gingelly seed cultivation for the past two years is given below :—

PRODUCTS.	FUSLY 1272.		FUSLY 1273.		INCREASE.		DECREASE.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
Ground-nut ...	12,518	Rupees. 28,205	11,007	24,306	...	Rupees. ...	1,511	3,899
Gingelly oil seed	24,928	40,005	41,051	71,070	16,123	31,065	...	...
Total...	37,446	68,210	52,058	95,376	16,123	31,065	1,511	3,899
			Net Increase...		14,612	27,166		

51. The cultivation of Ground-nut seems to be gradually on the decrease, owing, I fancy, to its extended cultivation elsewhere; for some years when first introduced into South Arcot, it was very profitable, but as its culture extends elsewhere, we may expect a decrease in this District, the large increase in the cultivation of Gingelly oil seed is attributable to the increasing demand for the article, and the seasonable rains which admitted of its extended culture.

XI.—Abstract statement showing the general result of Land Revenue Settlement in comparison with the previous year.

52. The subjoined abstract statement exhibits the general result of the Land Revenue Settlement including Miscellaneous as compared with that of the preceding year. The total amount in the Fusly under notice is Rupees

SETTLEMENT REPORT OF

2,975,753-0-6, showing a net increase of Rupees 80,493-4-9 over and above the year before, and which must be accepted as very satisfactory :—

No.	Items.	Fusly 1272.			Fusly 1273.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Mootah	8,636	4	1	8,636	4	1	...	...	...	...	...	...
2	Quit-rent commutation on Shrotriem and Inam villages	20,649	5	6	20,899	1	11	249	12	5	...	...	...
3	Ryotwar	28,43,953	12	10	29,21,392	9	0	77,438	12	2	...	...	...
4	Rent for one year	...	...	...	...	...	...	...	...	...	...	...	...
5	Rent for more than one year	...	...	...	...	...	...	...	...	...	...	...	...
6	Amanis	2,922	5	2	1,295	9	0	...	...	...	1,626	12	2
	Total...	28,76,161	11	7	29,52,223	8	0	77,688	8	7	1,626	12	2
	Miscellaneous	19,098	0	2	23,529	8	6	4,431	8	4	...	...	...
	Grand Total...	28,95,259	11	9	29,75,753	0	6	82,120	0	11	1,626	12	2
	Net Increase...	...	...	...	...	...	...	80,493	4	9	...	...	...

53. The variation under the several heads is explained as follows.

I. Mootah.

II. Quit-rent commutation on Shrotriem and Inam villages.

posed by the Inam Commissioner in Fusly 1273 on certain Shrotriem villages in the Taluks of Villapuram, Tindevanum, and Chellumbrum.

III. Ryotwar.

IV. Amanis.

Miscellaneous.

Results of the revision of assessment.

ment in certain parts of the District. As intimated in paragraph 26 of my letter to the Board dated 11th December 1863, No. 325, the revised scale of assessment as laid down by me in assimilation with that prevailing elsewhere in the District was introduced in Fusly 1273 into the six villages transferred from the old District of Chingleput to the Tindevanum Taluk of South Arcot. The enclosure D. in No. 10 which accompanies this report gives the settlement beriz of Fusly 1272 at the old rates, and that of Fusly 1273 at the revised rates.

60. The proposed sacrifice of revenue was only Rupees 534-2-1, and it is gratifying to state that this has been more than made good in the same year by increased cultivation resulting in an excess of Rupees 64-13-2 over and above the loss under the revised rates, as explained in the subjoined statement :—

	C.	A.	P.	RS.	A.	P.
Increase gained by the extension of cultivation...	117	14	1	355	6	0
Do. in Kasser...				58	10	3
Do. in Fazaljastee...				180	3	6
Do. in tree tax				4	11	6
				598	15	3
<i>Deduct.</i>						
The amount of reduction effected in 1273				534	2	1
Net Increase...				64	13	2

SOUTH ARCOT.

and Rupees 158-14-5 is the immediate gain in the revenue after withholding the temporary remission of Rupees 238-13-4 minus Rupees 64-14-11 on account of Road Fund which had been allowed in Fusly 1272 on each of the Tarums of Nunjah land of the six villages according to the

22nd November 1862, No. 2,463
4th December 1862, No. 7,928.

	RS.	A.	P.
Beriz of Fusly 1272...	4,269	0	3
Do. 1273...	4,492	11	10
Increase...	223	11	7

principles laid down by Government* for the guidance of the Collector of Madras. The increase by the extension of cultivation and by withholding the temporary remissions on Nunjah lands aggregates Rupees 223-11-7 as detailed in the margin.

61. This result is of course satisfactory, but is only what I had anticipated. The revision has necessarily been acceptable to the people affected, and further modification is not, I think, called for, as the rates of assessment have been assimilated with the rest of the District agreeably to the classification of the land. Further reduction has not been asked for, and my Head Assistant reports the general contentment prevailing on the subject, so that I look for the early confirmation of my arrangements by the Board. In paragraph 1st of their Proceedings, dated 14th September 1864, No. 6,038, the Board observed that "the rates proposed by me ranged as high as Rupees 3-4-0 per cawny for dry land, and Rupees 9-4-0 for wet land, and Rupees 7-1-0 for "garden," while they added that "the per centage of relief will be less than that granted to the "several classes of land in the District of South Arcot to which these six villages were transferred."

62. The Board have apparently made this remark on a consideration merely of the old and present modified rates, both of the lands of the six villages in question, and of those of the District generally. The old rates of the former were lighter, and those of the latter were higher, and I may explain that the modified rates in South Arcot, and those which have been now introduced into the six villages are the same precisely, and as they were fixed with reference to the quality of the soil as ascertained in each case, and not with reference to the old rates prevailing, I trust the Board will be satisfied that the reduction effected by me in assimilation with the rest of the District is strictly just.

XII. Sundry Sources of Revenue.
Forest Revenue.

	RS.
1272	181
1273	3,069
Increase	2,888

63. The increase of Rupees 2,888 observable in this item of revenue exclusive of Miscellaneous is owing to the collections by the Forest Conservancy Department on timber, &c., having been included for the entire year (1273),

whereas in Fusly 1272, the collections only embraced three months of the year.

Abkarry.

	RS.
1272	1,81,500
1273	1,81,500

Income Tax.

	RS.
1272	23,883
1273	29,540

Increase 657

subject, No. 110, under date the 31st August 1864, and the sum being trifling, I am not aware that it is necessary to go over the same grounds here.

Meturpha.

	RS.
1272	48
1273	2,084

Increase 2,036

Meturpha before the close of Fusly 1273, in accordance with the instructions of the Board contained in their Miscellaneous Circular, No. XXXVI, dated 20th April 1864. Hence the increase.

64. This calls for no remark.

65. An increase appears in this over the past year as indicated in the margin under this head exclusive of Miscellaneous, and has already been explained in my separate report on the

66. The sum of Rupees 2,084, which has been collected on account of Trade's duty, and had remained in deposit* undischarged owing to the absence of claimants has since been carried to the credit of Government under the head of

Sea Customs.	
	RS.
1272... ..	43,956
1273... ..	46,039
Increase	2,093

68. There was an increase of duty to the extent of Rupees 10,492 at the Cuddalore Port against a decrease of Rupees 8,899 at the Port of Porto Novo, and the difference between these two sums gives the increase on the year as noted.

69. This increase at Cuddalore arose mainly from the increased export of Indigo, Groundnut and Paddy, while the decrease at Porto Novo is traced to the less exports* and Imports† than that of the previous year, as particularized in the margin. In the separate statement marked A details are given for both the ports.

Land Customs.	
	RS.
1272... ..	73,865
1273... ..	81,910
Increase... ..	9,045
Imports.	
	RS.
Cotton Wool, Piece Goods, Copper sheets, Coconut and sundry articles... ..	5,577
Exports.	
Indigo, Gingelly, and ground nut oil, sundry articles... ..	3,468
	9,045

Salt.	
	Rupees.
1272... ..	4,44,066
1273... ..	4,12,956
Decrease	31,110

season had been almost an entire failure, consequent on the heavy falls of rain throughout the manufacturing season.

72. The comparative statement below shows the receipts at the different pans of the District, and the slight increase at Merkanum calls for no particular remark in explanation.

No.	Salt Pans.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
1	Merkanum	3,37,520	3,40,852	3,332	.....
2	Teagavelly	23,968	19,902	.....	4,066
3	Killay	23,709	18,704	.....	5,005
4	Cuddalore... ..	58,869	33,498	.....	25,371
		4,44,066	4,12,956	3,332	34,442
	Net decrease ... ..	.....	.....	.....	31,110

73. The subjoined account exhibits the Home and inland sales, and the quantity supplied to the French Government, as well as that exported to other places by sea :—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Home Consumption	In. Maunds.	I. Maunds.	I. Maunds.	I. Maunds.
Inland Consumption	1,34,136	1,58,096	23,960	.....
Exportation by sea	1,57,493	1,12,902	.....	44,591
Supplied to French Government	24,480	.....	.....	24,480
	22,939	50,196	27,257	.....
	3,39,048	3,21,194	51,217	69,071
Net decrease ... ..	.....	.....	.....	17,854

74. The increase of 23,960 Maunds under "Home consumption" is attributed to the following causes.

75. In Fusly 1272 several merchants in the western Taluks of Tindevanum, Trinamaly and Kalaruchy Taluk had it seems purchased salt in Cheyur and Chunampet of the Madras District, while in Fusly 1273 they resorted to Merkanum for their supply, the stock at the former pans having partially failed. Other causes may also be found in the superiority of our salt, and in the exertions of the Department under the able officer at its head.

76. The decrease of Rupees 44,591, under the head "Inland consumption" is a necessary consequence of the facilities afforded by the rail for conveying salt from Madras to all places and stations throughout the Districts of Salem, Coimbatore, and Trichinopoly, which formerly were largely supplied from the pans of this District, and the decrease in sea exportation is simply because there was no demand for the export trade during the entire year.

77. The last item shows that the wants of the French Government were far greater in the past than in the preceding year, but so great and sudden an increase is suggestive enough, and has received consideration elsewhere. It indicates that the French frontier Depots are resorted to by our Ryots and very naturally, and the question arises whether counteracting measures would pay their cost.

78. The statement No. 4 gives 9,259 Maunds valued at Rupees 7,434-5-0 as the wastage, and I solicit sanction to strike off this amount. The amount of wastage is about two per cent. on the quantity sold.*

79. The total salt in store on the 1st July 1864 is reported to be 5,83,953 Indian Maunds the quantity measured up to 31st October out of the total manufacture according to the ditto was 8,08,088 Indian Maunds, and the quantity still remaining for measurement is 42,795 India Maunds.

		I. M.
Stock on hand on the 1st July 1863... ..	7,22,652	
Manufactured from 1st July 1863 to 30th June 1864	1,91,754	
Total... ..	9,14,406	
Deduct quantity sold in Fusly 1273	3,21,194	
Deduct wastage	9,259	
	3,30,453	
Net quantity remaining in store on the 1st July 1864 including 27,600 Indian Maunds supplied to French Government	5,83,953	

Stamps.	
1272	62,939
1273	72,878
Increase... ..	9,939

80. The stamp receipt exclusive of Miscellaneous amounted to Rupees 72,878 against Rupees 62,939 in the previous year, giving a present increase of Rupees 9,939. This source of revenue will of course always fluctuate, and the ostensible and imputed cause of the increase here shown is the influence of the limitation rules which lead at times to a sudden influx of suits into the Courts.

13. Land Revenue and Sundry Sources.

81. The total result in the year of Land Revenue inclusive of sundry Sources will be found in the following Comparative Statement. The settlement beriz of Fusly 1273 is Rupees

SETTLEMENT REPORT OF

38,08,595-8-9, exceeding the past Fusly year by Rupees 73,699-12-8, and each of the items entered has already been noticed in explanation or the increase of decrease appearing.

No.	Items.	1272.	1273.	Increase.	Decrease.
1	Land Revenue ...	28,76,161 11 7	29,52,223 8 0	76,061 12 5	...
	Miscellaneous ...	19,098 0 2	23,529 8 6	4,431 8 4	...
	Total...	28,95,259 11 9	29,75,753 0 6	80,493 4 9	...
2	Forest Revenue..	180 11 0	3,069 3 0	2,888 8 0	...
3	Abkary including Miscellaneous.	1,81,505 5 7	1,81,520 7 8	15 2 1	...
4	Income tax do.	28,882 12 0	29,549 4 2	666 8 2	...
5	Moturpha do.	101 13 4	2,084 8 2	1,982 10 10	...
6	Sea Customs do.	44,014 15 8	46,059 15 6	2,044 15 10	...
7	Land Customs do.	73,065 15 10	82,550 11 3	9,484 11 5	...
8	Salt do.	4,44,112 14 8	4,13,010 15 0	...	31,101 15 8
9	Stamp do.	67,771 8 3	74,997 7 6	7,225 15 3	...
	Grand Total...	37,34,895 12 1	38,08,595 8 9	1,04,801 12 4	31,101 15 8

Net Increase... 73,699 12 8

XIV. Demand Collection and Balance of all sources of Revenue.

	RS.	A.	P.
* Land Revenue ...	39,001	13	1
Do. Miscellaneous ...	1,776	7	11
Income-tax ...	257	2	0
Since collected up to 30th October 1864...	41,035	7	0
Land Revenue ...	7,314	13	4
Miscellaneous ...	209	4	10
Income-tax ...	85	0	0
	7,609	2	2
Balance on 1st November 1864...	33,426	4	10

15. Demand Collection and Balance of arrears.

deducting Rupees 2,25,265-15-1, the amount since realized within the present Fusly, including a sum of Rupees 6,427-4-7 sanctioned to be written off, there remained Rupees 25,459-3-11 on the first of the current Fusly.

XVI. Recommendation in regard to the irrecoverable arrears for remission, with an abstract of the Fuslies and heads of Revenue to which they belong.

85. Of the balance of Rupees 25,459-3-11 shown in paragraph 83, a sum of Rupees 2,212-9-3 has been collected up to the 30th September last, leaving Rupees 23,246-10-8 on the 1st October 1864. Of this amount, Rupees 19,019-7-8 are reported to be recoverable, and a sum

	RS.	A.	P.
As per Board's Proceedings 18th July 1864, No. 4,489...	141	3	0
As per Board's Proceedings 29th July 1864, No. 4,875...	31	3	0
As per Board's Proceedings 18th August No. 5,306...	39	5	0
	211	11	0
Fuslywar particulars.			
1271 ...	191	11	0
1272 ...	20	0	0
	211	11	0

82. Of the net settlement her'z as above Rupees 38,08,595-8-9, Rupees 35,87,552-10-3, were realized within the Fusly year ending 30th June 1864, leaving an arrear of Rupees 2,21,042-14-6, of which Rupees 1,80,007-7-6 having been subsequently collected within the 30th September last, there was on that date a net balance of Rupees 41,035-7-0,* which at the date of this report has been and is being collected.

83. The arrears on the 1st July 1863 amounted to Rupees 2,57,152-7-7, of which deducting Rupees 2,25,265-15-1, the amount since realized within the present Fusly, including a sum of Rupees 6,427-4-7 sanctioned to be written off, there remained Rupees 25,459-3-11 on the first of the current Fusly.

84. In statement No. 13 the details of the accumulated arrears of revenue embracing five years, or from Fuslies 1268 to 1273 inclusive are given.

only of Rupees 4,227-3-0 is ascertained to be irrecoverable by reason of the usual causes such as death, desertion, and poverty of the defaulters. Of this Rupees 211-11-0 comes under Income tax, and its remission has already been sanctioned which reduces the total balance irrecoverable to Rupees 4,015-8-0, and I solicit sanction for writing off this sum in the accounts of my collectorate.

SOUTH ARCOT.

The following Table shows the particulars of these arrears.

Fuslies.	Land Revenue.	Miscellaneous.	Total.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
1268 ...	11 2 8	...	11 2 2
1269 ...	27 11 11	23 5 3	51 1 8
1270 ...	41 6 3	45 1 11	86 8 2
1271 ...	207 4 0	29 6 10	236 10 10
1272 ...	3,406 3 4	223 13 10	3,630 1 2
Total ...	3,693 12 2	321 11 10	4,015 8 0

86. There are only two items comprising the foregoing account which call for any remark; the first is a sum of Rupees 185-4-2, which represents the sum suspended from the Jodi of the two Shrotriem Villages of Kunjmedu and Kumanur in compensation for land destroyed by the execution of a new irrigation channel required for Government purposes, and of that from the Jodi of a Mutah Village for land taken up for roads. Thus the remission of this amount will be permanent, and has to be so deducted from the Peshcush of the Mutahs in question. I purpose in due course separately to address the Board on the subject.

87. The other item comprises a sum of Rupees 2,482-2-0, and is the assessment of the rent free land given to the Taliaries of the late Chellumbram Taluk.

88. In accordance with the views of Government expressed in Extract from Minutes of Consultation, 26th April 1858, No. 528, the Taliaries of the old Chellumbram Taluk has a temporary measure been granted from Fusly 1268 rent free land agreeably to the instructions of the late Collector, Mr. Hall, pending the new survey and assessment, and the same lands have been assessed during the new survey and settlement and included in the Jummahbundy of Fusly 1271, and Puttahs have been trade out in the names of the Taliaries pending the final settlement of the emoluments; the collection of the assessment on these lands has been kept in abeyance by order of the late Collector, Mr. Wood.

89. A third item is Rupees 627-8-11, which includes the amount of entries made by mistake relating to boundary disputed lands which have been cultivated and brought into account with more than one village by the Curuums, who claimed the land as belonging to their limits. Also in this sum is included land taken up for roads, the collection of the assessment on which was in abeyance, also a sum of Rupees 720-8-11, is due to the death, desertion and poverty of defaulters. Thus is accounted for the above total of Rupees 4,015-8-0.

Enclosure A to Statement No. 13.			
XVII Extent to which coercive process was employed in the collection of revenue.			
Estimated value of the property attached.			
	Fusly 1272.	Fusly 1273.	
Real ...	4,720	5,416	
Personal ...	8,233	13,339	
	12,953	19,755	
* Property actually sold.			
Real ...	1,958	2,160	
Personal ...	501	3,579	
	2,459	6,739	

90. The annexed figures will explain the extent to which coercive measures have been resorted to for the realization of the public revenue as compared with the previous year. The attachment and sale of the real and personal property of defaulters has been larger in this than in the preceding Fusly; but I may safely state that there has been no undue oppression, and that the necessity for a recourse to the measures indicated has rested entirely with the Ryots.

Statement No. 14.

91. The gross collections amounted to Rupees 33,12,818-9-4, while the disbursements were only Rupees 2,50,503-7-4, leaving a surplus revenue of Rupees 35,62,315-2-0. The percentage of charges in this year has thus been 6 $\frac{1}{2}$ ths, while in the year before it was 8 $\frac{1}{2}$. The sub-joined Table exhibits the various items of charges: showing the increase or decrease in each; many of these are necessarily fluctuating, and require no notice, and the others will be briefly explained:—

No.	Items.	Fusly 1272.			Fusly 1273.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Salary of Collectors	69,998	5	1	67,235	13	9	...	...	...	2,662	7	4
2	Huzur and District Establishments	1,00,526	0	10	97,491	1	1	...	...	...	3,034	15	9
3	Saderwarid	5,223	10	10	6,595	13	10	1,282	3	0	...	...	...
4	Extra Revenue	8,267	7	2	7,053	5	10	...	...	...	1,214	1	4
5	Tent allowance	9,492	11	9	7,011	3	5	...	...	...	2,481	8	4
6	Medical Revenue Charges ...	5,583	13	8	1,281	14	1	...	...	...	4,301	15	7
7	Law Charges	116	14	2	133	8	0	21	9	10	...	...	...
8	Income Tax Charges	994	13	7	924	12	0	...	...	...	70	1	7
9	Sea Customs Establishment ...	3,053	11	4	2,959	0	0	...	...	...	94	11	4
10	Do. Saderwarid	72	8	6	60	7	0	...	...	...	12	1	6
11	Do. Extra Charges	5	6	3	...	...	...	...	...	...	5	6	3
12	Do. Drawbacks	7,427	10	1	8,416	7	11	988	13	10	...	...	...
13	Sayer Establishments	7,563	5	11	6,062	9	6	...	...	...	1,505	12	5
14	Do. Saderwarid	174	0	0	91	12	0	...	...	...	82	4	0
15	Do. Extra Charges	47	9	0	29	0	6	...	...	...	18	8	6
16	Salt, Huzur and District Establishments	13,964	11	9	13,105	0	10	...	...	...	859	10	11
17	Do. Saderwarid	359	12	8	277	11	11	...	...	...	82	0	9
18	Do. Extra Charges	11,922	11	6	18,628	10	4	6,705	14	10	...	...	...
19	Do. Manufacturer's share ...	60,419	8	7	2,681	3	11	...	...	...	57,738	4	8
20	Salt Indemnification	14,000	0	0	7,000	0	0	...	...	...	7,000	0	0
21	Stamp Commissions	1,901	3	11	2,143	15	5	242	11	6	...	...	...
22	Stamp Refunds	2,187	0	0	1,305	0	0	...	...	...	882	0	0
23	Moturpha Refund	15,668	6	11	...	...	...	...	...	...	15,668	6	11

No. 1.

92. The decrease of Rupees 2,662-7-4 in item No. 1 is owing to the salary of the Sub-Collector, who was absent on leave not having been included in the accounts of Fusly 1273.

No. 2.

Vide Resolution of the Government of India, No. 2,496, 31st July 1863, published at page 293 of the "Fort Saint George Gazette" of the 18th August 1863.

93. The decrease of Rupees 3,034-15-9 under the 2nd item is owing to the transfer of the cost of the Police guards over the Huzur Treasury to the Police Debit in Fusly 1273, whereas in the year before or Fusly 1272 the charge had been debited under Land Revenue.

No. 3.

94. The increase of Rupees 1,282-3-0 under the item No. 3, is owing to the revised Saderwarid estimate as laid down by the Board in their Miscellaneous Circular, No. XXIX, dated 5th April 1864.

Nos. 4 and 5.

95. The decrease of Rupees 1,214-1-4 and Rupees 2,481-8-4 under the respective heads of "Extra Revenue" and "Tent Allowance" is owing to the less payment under these two heads in the year under notice.

No. 6.

96. The decrease of Rupees 4,301-15-7 under the head "Medical Revenue Charges" is owing to the salary of the Civil Surgeon which was charged in Fusly 1272 under Land Revenue having been transferred to the head "Medical Revenue Charges."

No. 12.

97. Under the head "Drawback" there is an increase of Rupees 988-13-10 entirely owing to the larger refunds this year than in the preceding, indicative of an increase in trade.

No. 13.

98. The decrease of Rupees 1,505-12-5 under "Sayer Establishments" is due to the late revision of Land Custom Establishment as sanctioned by the Government of India.

No. 16.

99. The decrease of Rupees 859-10-11 under Salt, Huzur and District Establishment is owing to the recent revision of Establishment.

No. 18.

Vide to Board 1st February 1864, No. 17.
Board's Proceedings 13th February 1864, No. 978.

100. The large increase of Rupees 6,705-14-10 appearing under "Salt Extra Charges" is owing to the expenses incurred for transporting Salt from Mercanum to the southern depôts of Goondalum, Teagavelly and Killay where the manufacture had failed.

No. 19.

101. The decrease of Rupees 57,738-4-8 under the head Salt Manufacturer's share is owing to the less payment to that amount of the Coodevarum consequent on the less manufacture of Salt in the Fusly year under review.

No. 20.

102. A decrease of Rupees 7,000 under this head is owing to the non-payment to the French Government of the Salt Indemnification of the second instalment for Fusly 1273 in consequence of the French Government having made no demand in that Fusly, but the payment has since been made in Fusly 1274.

103. There was no Moturpha refund in Fusly 1273, which explains the decrease entered under this item.

104. The increase and decrease in the remaining items are trifling, and call for no special remark in explanation.

23. Working of the new system of village and Taluk accounts.

105. The Village, Taluk and Huzur accounts throughout the District have been examined and found to be generally kept correctly and in proper form. The various Subordinate Officers who conducted the Settlement made the examination, as requested by the Board, in their respective Taluks, and that of the Huzur, and the part of the District settled by myself was made under my own supervision.

21. A brief reference to the Register of lands acquired by Public servants.

106. A Register of lands held by public servants and acquired by them prior or subsequent to their entering into the service of Government is kept at the Huzur, agreeably to the Board's Circular, No. 6,843, dated 13th October 1863. It does not appear that any land has been acquired by purchase or in any other way in this District during the past Fusly by any Uncovenanted servant.

22. Remarks on the conduct of the Subordinate Officers.

107. It remains to notice the conduct of their duties by those who have been associated with me in the administration of the District. It is always gratifying to bear favorable testimony to Subordinate officers; but I fear that such testimony in these annual reports has become almost stereotyped, and does not therefore go for much; still, I feel myself peculiarly fortunate in having under me the gentlemen, who at present fill the posts respectively of Sub-Collector and Head Assistant. It may be true that no great amount of talent or ability is needed for the duties required of an Executive Officer in a settled District; but qualities above mediocrity, where rightly directed, cannot fail to have a visible effect on the administration of any country, and their influence will be felt even in the ordinary routine of official work. The manner in which my Sub-Collector, Mr. Whiteside, and Mr. Grose, my Head Assistant, have discharged their important functions during the past year, and the untiring energy and ability with which they have devoted themselves to every part of their duties, merit higher commendation than my mere record of the fact, although I have no doubt that both gentlemen would feel with me that in doing to the utmost of their ability all that was required of them, they have only done that to which the Government and the public were clearly entitled at their hands.

108. In my Annual Report for Fusly 1271, I particularly remarked on the qualities displayed by Mr. Grose, whose experience in the country was then very brief. The subsequent two years have fully verified the opinion I then formed of my Head Assistant, and I am satisfied that the opportunity is only wanting to give full proof of those attainments and qualifications, the possession of which must in time gain for this officer a prominent position under the Government he serves.

109. My Deputy Collector Mr. Wright continues in every way a valuable and efficient assistant and his Magisterial labours during the past year have been marked by great success in tracing out and bringing to justice the corrupt practices of several of the Native officials under him including a Sub-Magistrate, and in this result he has rendered a very important service to the public as well as to the District generally.

110. My only other European Assistant, Mr. Roberts, has been employed on Miscellaneous work of all kinds at different times. He has not passed the second standard, and is therefore disqualified for any separate charge. But all I have given Mr. Roberts to do he has done well, and his readiness and zealous performance of any duty assigned to him has been very creditable to him and he has been generally useful to me, although I stand in much need of some Assistant whose qualifications under the rules would admit of his services being turned to more account.

111. In their respective spheres it affords me pleasure to bear witness to the able and energetic manner with which my two Deputy Collectors respectively presiding over the Treasury and the Salt have performed the work of those

Devasigamany Pillay.
Mahomed Esuff.

Departments. The Board will know how inefficiency or neglect in the head of either Department would embarrass and inconvenience a Collector; but I can truly state that in both these officers I possess assistants who have relieved me from any feeling of the kind, and in both I have reason to place the most implicit confidence.

112. Further experience of the Srishtadar of my office has only confirmed the very high opinion I had formed of him on earlier acquaintance, and I can with truth reiterate the testimony recorded by me in paragraph 95 of my Report on the Settlement for Fusly 1271 in regard to this able and excellent ministerial officer.

113. Of the Tahsildars of the District generally, I have to record favorably. In his report which accompanies this, the Sub-Collector notices the inefficiency and neglect of the Tahsildar of Chellumbrum, and it is contemplated to remove him to a Taluk where the duties are less onerous. The fact is, Chellumbrum is beyond the powers of any single man, and while Govinda Row's character is, I believe, irreproachable, no doubt he is wanting in the activity and energy needed for the laborious work thrown upon him where he is. It was not at his own request that he was sent to Chellumbrum, and he will now shortly be removed to a less difficult Taluk.

Govinda Row.

114. I desire to make favorable mention of Mr. Dique, who for thirteen months has acted as Tahsildar of Yellavanasur. I regard this officer as a very able Tahsildar, and this is amply attested by his administration of the Taluk during the past year. Unfortunately he failed at the recent Special Test examination, and his removal followed as a matter of course. I should have much desired to keep him at his post, but several public servants in the District having succeeded at the examination, and thus become qualified under the rules, I had no alternative than to give them the preference. The case of Dique is an exceptional instance of a man being fully qualified for high office without undergoing the educational tests. He has had a good education, and is not wanting in the ability to turn his talents to the best account.

115. One Tahsildar of the old school, of Villapuram, has recently been pensioned, and another of Tindevanum is about to retire. Both these old servants may have been useful in their day, but of late they have become quite unequal to their duties. The Villapuram Tahsildar has been replaced by a first rate officer, Colundaveloo Pillay, and the Tindevanum Tahsildar will shortly be succeeded by an equally talented public servant who stands No. 1 on the list of the successful candidates at the late Special Test examination, and who I regard as an officer of considerable promise.

116. From all other servants, both Huzur and Taluk, I have received every needed assistance to enable me to carry on the management of the District with comparative ease and satisfaction, and it gives me pleasure to place on record my general appreciation of their services.

117. Copy of the Sub-Collector's Report on his Taluks is enclosed. It calls for no special notice.

SOUTH ARCOT,
8th November 1864.

(Signed) C. W. READE,
Collector.

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SOUTH ARCOT,
8th November 1864.

(Signed) C. W. READE,
Collector.

SUB-COLLECTORATE.

1. I have the honor to submit my Report on the settlement of the Sub-division for Fusly 1273, accompanied with the usual explanatory statements.

Villages where settlement was made.

2. The settlement operations commenced on the 3rd February, and were brought to a close on the 29th idem. The Jumma bundy was, as in the preceding year, conducted in the Kasbah Town of Viridachallan, and in Porto-Novo in the Taluk of Chellambram.

Variation on Puttahs and tenure.

3. The number of Puttahs distributed was 62,870, which is in excess of those of the previous Fusly by 1748 Puttahs. This increase is caused by fresh lands having been taken up for cultivation. The number of Puttahs not renewed is 48,384, and of those renewed 12,738. This large proportion of renewed Puttahs is owing, in some degree, to extensive alterations made therein in consequence of changes in the holdings of the Ryots; and in a great measure to the circumstance that the more ignorant of the people do not take sufficient care of their Puttahs, and preserve them from wet, or other injury. I have impressed on the Sub-Division Tahsildars the necessity of renewing as few Puttahs as possible each year, and I hope that a much smaller number of Puttahs will be renewed this year.

4. There has been no change in the number and tenure of villages.

Season and sanitary condition.

5. The season, during the year under report, was on the whole, unfavorable to agricultural purposes. The rain-fall this year was not less than in preceding year. For the first six months of Fusly, there were some falls of rain here and there; but in January, February and March there was no rain at all, and thus the Nunjah crops when approaching maturity withered in several villages for want of the necessary supply of water. The dry crops also suffered much for want of water at the proper time, and the out-turn where any produce was harvested, was much less than usual. The rains also in November and December were over abundant, and this was as injurious to the crops as the entire absence of rain in the latter part of the Fusly. In the month of December the river Vellar rose suddenly twenty-four feet, and considerable damage was caused by the flood.

6. The sanitary condition of the Sub-Division in Fasli 1273 bears a favorable comparison with that of the previous Fusly. There were a few deaths from Cholera in the towns of Viridachellam and Chellambram in the second quarter of the Fusly. Some mortality was also caused by Small-pox and fever, but the sickness generally throughout the Sub-Division was unimportant. Cattle suffered to a small extent from murrain and other diseases, and some loss was also occasioned by the want of pasturage.

Prices of Grain.

7. Subjoined is a statement showing the average prices of the principal grains during the year; the high prices in some instances were caused by an insufficient out-turn in the crops, while in others it is to be ascribed to increased exportation of grain.

No.	Grains.	Fusly 1272.	Fasli 1273.	Increase.	Decrease.
		Per garce.	Per garce.		
1	White Paddy	154	156	2	...
2	Coarse do.	132	154	22	...
3	Cholam	...	157	...	...
4	Kambu	152	156	4	...
5	Horse Gram	137	164	27	...
6	Raggy	160	153	...	7

Ryots' Holding.

8. The annexed table shows the results of the Ryots' holdings during the year under notice, in comparison with those of the preceding year:—

Items.	Extent.	Assessment.
		RS. A. P.
Holdings of the previous year... ..	2,90,408.	9,41,541 4 11
Deduct lands given up... ..	10,839	24,486 4 2
Remainder.....	2,79,569.	9,17,055 0 9
Add lands taken up	21,636	48,353 11 7
Total holdings.....	3,01,205	9,65,408 12 4
Waste remitted	656	3,068 3 0
Remainder.....	3,00,549	9,62,340 9 4
Particulars.		
Actual cultivation	2,75,068	9,01,714 12 3
Waste charged... ..	25,481	60,625 13 1

The extent of the holdings at the commencement of the Fusly was, as shown above, 2,90,408 acres, assessed at Rupees 9,41,541; and, after deducting therefrom the lands relinquished, and adding to the remainder those taken up a fresh, the result at the close of the Fusly was found to be 3,01,205 acres, bearing an assessment of Rupees 9,65,408, inclusive of Tirwajasti and Fasal-jasti items. The net increase is 10,797 acres, assessed at Rupees 23,867. This steady increase in the Berz is attributable, as has often been already remarked, to the light rates of assessment introduced in Fusly 1271 in the Chellambram and old Mianargudi Taluks; and, more especially to the fact of extensive Podugal (fallow) lands having been taken up for cultivation, during the year under report, in the adjoining Taluk of Viridachellam.

Land taken up
Acres 21,636.
Given up.
Acres 10,839.

9. The lands given up during the year are of small extent, when compared with those taken up, as shown in the margin, and this is to be ascribed to the favorable impression made on the Ryots by the revision of assessment, and also to the daily increasing value of land in the Sub-division. The favorable character of the season at the commencement of the Fusly contributed further to the increased area of lands taken up.

Actual cultivation.

10. The actual cultivation amounted to 2,75,068 acres, assessed at Rupees 9,01,714, against 2,68,013 acres cultivated in the year preceding, and assessed at Rupees 8,87,575. The net increase of cultivation in the year under reference is 7,055 acres, bearing a Tirwah of Rupees 14,139. This increase is mainly under the heads of dry and wet, as will be shown by enclosure B to Statement No. 3.

1. Vellar.
2. Coleroon.

11. The subjoined Tabular Statement shows in comparison with Fusly 1272 the extent of cultivation under the two permanent sources of irrigation specified marginally:—

Sources of irrigation.	FUSLY 1272.		FUSLY 1273.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Coleroon	70,887	4,04,405	70,313	4,06,174	...	1,769	574	...
Vellar Anicut ...	14,413	98,201	14,533	97,325	90	...	...	876
Total	85,330	5,02,606	84,846	5,03,499	90	1,79	574	876

From the commencement of the Fusly, up to December, there were freshes in the Coleroon and Vellar rivers. In November and December the freshes in the latter river were so high that lands under it were flooded, and, as I will have presently to show the loss consequent thereupon to the Ryots was very large.

The below Statement figures will show the extent of waste charged and remitted. Remissions were granted according to the scale proposed by you,

Items.	ENTIRE WASTE.			WASTE REMITTED.		
	Extent.	Assessment.		Extent.	Assessment.	
	Acres.	Rs.	P. A.	Acres.	Rs.	A. P.
Dry	20,881	41,931	2 1	.....	...	...
Wet	5,217	21,552	8 3	656	3,068	3 0
Garden	39	210	5 9	.....	...	...
Total ...	26,137	63,694	0 1	656	3,068	3 0

that is, 50 per cent. of the loss was remitted where the entire waste, Shavi, &c., exceeded 25 per cent. of the whole holding, exclusive of dry waste, bearing in mind that no remission is granted except on full fields. Where the Puttah was for a small holding only, and the waste, &c., was much larger than a moiety of the extent of the Puttah, the whole was remitted. The extent of waste remitted bears a proportion of 4½ per cent. to the entire waste. Every claim to remission put forward was carefully scrutinized, and no indulgence was shown where it appeared that lands were left uncultivated through the Ryot's neglect, and not for want of water, or causes over which he could have had no control.

Particulars of remissions.

13. The remissions on account of Shavi amount to Rupees 4,625, and as they were sparingly allowed in conformity with your instructions, they bear no higher proportion than 27 per cent. to the total assessment of Rupees 17,064 on the entire extent of Shavi lands. This Shavi was chiefly caused by the crops in the Bhavanagiri portion of the Chellumbrum Taluk being inundated in November last by the high floods in the Vellar river referred to in the preceding paragraphs. There was no remission granted this year under the head of Progressive Cowls, as the

term of Cowles granted in former years had all expired, and as no fresh lands were given on cowle during the year under review. The increase under the head of Wooliyam is attributable to the increased revenue and the other items of remissions call for no remark as they are more or less permanent. The total of remission as shown in the margin is Rupees 99,713, which is in excess of those of the previous year by Rupees 4,156. This increase is in a great measure to be ascribed to the remissions granted for Shavi which did not appear at all in the accounts of Fusly 1272.

Fixed	Rs. 26,167
Occasional	4,625
Permanent	68,921
Total	99,713

14. I exhibit in the subjoined Statement a comparative account of the cultivation of Sugar cane, Cotton and Indigo, and you will observe that, during the year under reference, the cultivation of Cotton and Indigo were carried on on a far more extensive scale than in Fusly 1272, and the reason of this is obvious from the increased and steady demand for those products during the last few years, and the stimulus thereby given to the cultivation. Sugar-cane has remained in the same condition, and nothing better could be expected as the rains were not sufficient, and even that which fell was not timely. There has been however, an increase in the cultivation of ground-nut and gingelly seed as shown marginally.

Fusly.	Acres.	Assessment.
1272	5,037	11,419
1273	10,743	26,486
Increase ...	5,706	15,067

Products.	LAST FUSLY.		PRESENT FUSLY.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1. Sugar-cane ...	222	905	188	845	...	...	34	60
2. Cotton	37,425	88,649	47,629	1,06,662	10,204	18,013	...	...
3. Indigo	3,593	8,009	5,448	12,369	1,855	4,360	...	...

15. The subjoined abstract shows, in comparison with the previous Fusly, the results of the Land Revenue and its Extra Sources.

	ITEMS.	PAST FUSLY.			PRESENT FUSLY.			INCREASE.			DECREASE.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Land Revenue.	Permanently settled.												
	Jodi of Shrotriam and Inam Villages ...	1,981	3	8	2,243	4	9	262	1	1	...	...	...
	Ryotwar	9,06,110	1	6	9,26,845	8	4	20,735	6	10	...	...	...
	Total	9,08,091	5	2	9,29,088	13	1	20,997	7	11	...	...	...
	Miscellaneous ...	11,056	4	3	15,143	1	7	4,086	13	4	...	...	...
	Total Land Revenue.	9,19,147	9	5	9,44,231	14	8	25,084	5	3	...	...	...
Sundry Sources.	Net Increase ...	...	...	...	...	...	...	25,084	5	3	...	...	...
	Abkary	29,991	5	0	29,990	1	0	...	...	...	1	4	0
	Income-tax	3,419	7	0	4,646	13	0	1,227	6	0	...	...	...
	Stamp	11,813	10	0	16,716	3	0	4,902	9	0	...	...	...
	Moturpha	4	13	3	1,345	4	8	1,340	7	5	...	...	...
	Total Sundry Sources.	45,229	3	3	32,698	5	8	7,470	6	5	1	4	0
	Total Land Revenue and Sundry Sources.	9,64,376	12	8	9,96,930	4	4	32,554	11	8	1	4	0
	Net Increase ...	...	...	...	...	...	...	32,553	7	8	...	...	...

The increase in the Land Revenue, and its causes, have been already alluded to in paragraph 7, and they call for no further remarks. There is an excess of Rupees 262-1-4 this year over the preceding Fusly under the head of Jodi of Shrotriem and Inam villages. This has been caused by the Inam Commissioner having newly fixed quit-rents on certain Shrotriem villages during the year 1863-64, in the Taluk of Chellamburam. Under the head of Moturpha, which tax has been done away with, there is an increase of Rupees

Standing Circular Order, No. 1,570, dated 8th March 1862, and Miscellaneous Circular Order, No. XXXVI, dated 20th April 1864

1,346-7-5. Under the orders of the Board of Revenue of the dates marginally noted, the Tahsildars were directed to refund the collections made under the head previous to the abolition of the tax, and to carry to account what might remain undisbursed after the 30th June last. Due notice of these orders was given to the Ryots; but the Taluk officers have not been able to reduce the undisbursed amount to a smaller amount. The other items call for no special notice.

Remarks on Sevoy Jummah.

16. Under this head there is an increase of Rupees 4,086 in the year under notice. This is mainly caused by the large sum of Rupees 6,159, due to village servants as Wopleyam, not having been drawn by them, and its having been consequently carried to credit of Government. The other items call for no remark from me.

17. Of the total net land revenue of Rupees 9,44,231-14-8, a sum of Rupees 8,79,798-10-3 was collected within the close of the Fusly under report. Of the balance of Rupees 64,433, a further sum of Rupees 51,948 was collected up to the 30th ultimo, leaving an outstanding balance of Rupees 12,485 to be collected. Strict and repeated orders for collecting the entire revenue were issued to the Tahsildars, especially to the Chellambrem Tahsildar, where the portion of the uncollected Beriz is Rupees 12,415 against Rupees 70 in the Virdachallen Taluk. I am confident that a little more zeal and activity on the part of the Tahsildar would have prevented this, but the introduction next month of Act II of 1864 will, I have no doubt, speedily result in the reduction of this large balance, and it is a matter to which I shall carefully direct my attention.

Arrears.

Collected	54,404	3	5
Remission	3,020	0	9
	57,424	10	2

18. Under this head there was a sum of Rupees 62,396-10-6 to be collected at the beginning of the year, and deducting therefrom what was collected and remitted up to 30th June last, namely, Rupees 57,424-10-2, there was a still further balance of Rupees 4,972 to be collected on that date, a further amount of Rupees 115 has since been collected, and the balance has thus been reduced to Rupees 4,857. I have shown this sum Fasliwar in the following Statement hereto annexed. I do not expect that the sum of Rupees 5-14-6, being the arrears for Fusly 1268 (1858-59) will be collected. The Board of Revenue have repeatedly called attention to the inadvisability of keeping in the accounts the arrears of such an old date, and I therefore would recommend that this sum should be struck off the accounts. The collection, or rather the attempt to collect it, costs really more than the gain to be derived therefrom.

Fuslies.	Ayan.	Sevoy Jummah.
	RS. A. P.	RS. A. P.
1268	5 14 6	...
1269	115 14 3	23 5 3
1270	169 6 3	32 0 0
1271	975 3 9	10 2 4
1272	3,473 5 3	51 11 4
Total... ..	4,739 12 0	117 2 11

Rupees 3,486-3-3.

19. I subjoin a Fasliwar Statement showing the amount of old arrears* that I have ascertained to be irrecoverable owing to death, poverty or desertion of the Ryots or rather satisfactory causes, as specified in Column 1 of that statement; and if this sum, together with Rupees 5-14-6 specified in the preceding paragraph, making in all Rupees 3,492-1-9 be ordered to be written off the accounts, the balance of old arrears that I consider may fairly be collected will be reduced to Rupees 1,364-13-2, and I have taken steps to have it collected as early as practicable.

ITEMS.	Fusly 1269.	Fusly 1270.	Fusly 1271.	Fusly 1272.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Assessment of lands subject to boundary disputes credited in the accounts of both the disputant villages.	...	...	2 10 3	118 0 10	120 11 1
Jodi on Shrotriem lands taken for public purposes.	...	...	...	147 12 9	147 12 9
Assessment on the Tookry Maniem lands in the Chellamburam and late Mun-nargudi Taluks.	...	...	...	2,482 2 0	2,482 2 0
Assessment on lands held by Ryots who have died, leaving no heirs or assets, or who have absconded.	4 7 5	0 1 4	7 0 2	12 15 10	24 8 9
Assessment on lands held by indigent Ryots.	3 11 7	...	345 6 4	304 4 0	653 5 11
Amount of arrears for which no particulars could be found in the accounts.	19 9 8	32 0 0	...	6 1 1	57 10 9
					3,486 3 3

Coercive process:

20. I exhibit in the Memorandum hereto annexed, the extent to which coercive measures were used in the collection of revenue; you will observe from this that the extent of property attached bears a very small ratio to that actually sold. These measures are had recourse to, not because the Ryots are poor, or that their lands are not productive. But they know the state of the law, that they can offer the amount at any time before the actual sale of their property, and thus secure it from being alienated. Although this indulgence is allowed to the Ryots even under the new law about to come into operation, I am sure that the Ryots will not withhold payment of revenue in future with equal impunity, for their chief object in acting thus was simply to gain time, and in this they certainly succeeded, as it generally took some time for the Revenue officers to obtain the Board's sanction for the sale of landed property. As now proposed, this sanction will have to be given for the future by the local authorities, and their action will of course be more prompt, and the knowledge of this will, I have no doubt, operate most beneficially in future on our revenue collections.

Memorandum showing the extent of coercive measures adopted in the collections of revenue:—

Kind of property.	Value of attached property.	Value of the property sold.
	RS. A. P.	RS. A. P.
Personal	1,686 4 5	177 0 7
Real	1,098 5 0	571 5 2
Total...	2,784 9 8	748 5 9

Village and Taluk Accounts.

21. On this point I have simply to reiterate my opinion given in the Jamabundy Report of Fusly 1272. I have had a less number of faults to find with the Kurnums in the system of keeping their accounts this year than in its predecessor; and I am glad thus to see that my orders to them in the former year on this point have had a beneficial effect. It will not be out of place to remark here that in one or two instances the village Kurnums were found to prepare their statements in a form different to that prescribed in the Manual, and as I had doubts whether any instructions had ever been given to them to act in that manner, I issued orders to the Tahsildars to report to me on the reason of the alteration. I have not yet learned these particulars, and I propose bringing them to your notice in a separate communication as soon as they reach me. I have also taken steps to examine the Taluk accounts as directed by the Board of Revenue in their Standing Circular, No. V of the 18th January last, and am glad to observe that I found nothing irregular in the way they were kept there.

Lands of the Public Servants.

22. No lands have been acquired by the subordinates employed in the Sub-division.

Conduct of the Subordinates.

23. I have pleasure in again expressing my satisfaction with the manner in which my Serishtadar Stri Balaya and Vencata Soobiah, Tahsildar of Virdachellum, have continued to discharge their duties. The former has lately passed the examination prescribed for Tahsildar and Sub-Magistrate, and has been placed first on the list for the whole Presidency, and he well deserves promotion. Vencata Soobiah has reduced the arrears in his Taluk to the insignificant amount of Rupees 70, and you have yourself, officially communicated to him your satisfaction with his management of the Taluk in his charge. I wish that I could record an equally favorable opinion of Govinda Row, the Chellambram Tahsildar; but I am sorry to say that I have reason to be seriously dissatisfied with this officer's official conduct, in nearly every branch of his duties. He has become so apathetic and indifferent to the rules laid down for his guidance, and has repeatedly disobeyed, so openly, the strict orders I have issued to him on various points, that, at last, after repeated warnings, I have been compelled to institute a formal inquiry into his behaviour, and at the conclusion, fine him heavily. He has excellent abilities when he chooses to exert them; but he has so systematically neglected his work during the past year that I consider his removal to a less important Taluk very necessary.

(Signed) W. S. WHITESIDE,
Sub-Collector.

(True Copy.)

SOUTH ARCOT,
16th October 1864.

(Signed) C. W. READE,
Collector.

SETTLEMENT REPORT

OF

TANJORE.

1. I have the honor to submit my Report on the Revenue Settlement of this District for Fusly 1273 (1863-64), accompanied by the usual Statements, as per enclosed list.

Places at which the Settlement was made.

2. The following Statement shows the places at which the settlement of the field-assessed villages was made, and the names of the several officers by whom the same was conducted:—

Name of the Officers.	Name of the Taluk.	Stations where Jumabundy was made.	Period occupied for the settlement of each Taluk.
W. M. Cadell, Esq., Collector.	Combaconum ...	Combaconum ...	From 31st March to 2nd April 1864.
	Mayaveram...	Kuttalam ... Mayaveram ...	From 19th to 23rd May 1864.
	Shealli... ..	Shealli... .. Kaveripatam ...	From 24th to 30th " "
C. G. Plumer, Esq., Acting Sub-Collector	Negapatam....	Kevalur	25th May 1864.
	Nannilam ...	Negapatam ...	26th " " "
	Tanjore... ..	Nannilam	9th to 11th "
T. Mutusami Aiyar, Deputy Collector.	Pattukottai ...	Kandyur	8th and 9th Feb. 1864.
		Vellum	31st May and 1st June 1864.
		Tanjore,	9th June 1864.
		Pattukottai ...	11th, 13th, and 14th June 1864.

Number of Pattahs.

3. The total number of Pattahs held in the field-assessed villages in this District, for Fusly 1273, was 40,932, of which only 15,400 it was found necessary to renew.

SETTLEMENT REPORT OF

Variations in the tenures of villages.

4. The annexed tabular Statement shows the number of villages held under each tenure during the year under report as compared with the preceding year :—

ITEMS.		Number as it stood in Fusly 1272.	Number as it stood in Fusly 1273.	Increase.	Decrease.
Taraf or Government villages.	Field assessed	1,818	1,801	...	17
	Mottamfaisal	2,852	2,836	...	16
	Olungu rented but not affected by price	168	167	...	1
	Olungu rented affected by price	3	3	...	...
	Grain rented	6	4	...	2
	Amani	12	11	...	1
Total Taraf or Government villages..		4,859	4,822	...	37
Inam, &c., villages.	Shrotriam... ..	606	606	...	...
	Survamaniam... ..	381	417	36	...
	Fixed money rented... ..	47	47	...	...
	Permanently grain rented	13	13	...	...
	Arahmaniam or half assessed	5	5	...	...
	Poliaput	251	251	...	...
	Mokhasa	139	139	...	...
	Total Inam, &c., villages..	1,442	1,478	36	...
	Towns not paying any revenue to Government	26	26	...	...
	Jungle	1	1	...	...
	Suddhappal, or entirely waste... ..	4	5	1	...
Grand Total... ..		6,332	6,332	...	...

5. The increase of thirty-six villages under the head of Survamaniam arises from the revenue of that number of villages having been assigned over to native religious institutions in lieu of ready-money allowances under the Order of Government, dated the 18th July 1863, No. 1,319; these villages have thus virtually been converted into Inams. Of the above thirty-six villages, seventeen were of the class of "Field assessed," sixteen "Mottamfaisal," and three "Olungu rented but not affected by price;" and accordingly a corresponding decrease will be observable in these several classes of villages, excepting, however, the last mentioned, and in which the decrease arising from this cause is counter-balanced by two villages which have been transferred thereto from "Grain rented," thus exhibiting a net decrease of only one village in that class.

6. The two villages transferred from the head "Grain rented," were, in fact, money rented villages, but owing to some error which has crept in, and which has been perpetuated for many years past, they were hitherto classed under the head first mentioned, while, in reality, they possessed no such feature as would warrant their being classed under this head. The error has, therefore, been rectified in the Statement now submitted.

7. The decrease of one village under the head of Amani, with a corresponding increase of one under that of "Suddhappal," or waste, is the result of a small hamlet (called Teliodai) containing an area of only 5 Velis and odd, and which has remained altogether desolate for upwards of twenty years, having been transferred from the first to the next mentioned head during the year under report. The hamlet was originally entered under the head of Amani, probably from its having been once held under Government management, but whatever its origin may have been, it was obvious that it was no longer an Amani village, and that the head last mentioned was the one appropriate to it. I have directed an inquiry to be made into the circumstances under which the hamlet has been lying waste, and will make such arrangements as may be found feasible for its being brought under cultivation.

TANJORE.

Season.

8. The season during the past Fusly was by no means a favorable one. As will be seen by the subjoined table, the rain-fall throughout the year was unseasonable, and irregularly distributed :—

Months.	1861-62.	1862-63.	1863-64.
April... ..	2.18	...	5.61
May	1.47	0.82	1.37
June	1.16	1.87	3.0
July	2.68	3.92	3.92
August	2.48	3.54	3.10
September	7.4	7.39	2.4
	17.1	18.14	19.4
October	1.54	5.72	13.3
November... ..	12.73	12.73	10.7
December... ..	1.17	12.81	13.29
January	3.0	0.93	...
February	5.74	2.12	...
March	0.45	3.55	...
	21.63	37.86	36.39
Total... ..	41.64	56.0	55.43

First, the untimely falls of rain in the months of March and April preceding the commencement of the Fusly, and occurring as they did at a time when the rice fields required to be thoroughly dried and pulverized by the action of the sun had the effect of encouraging the growth of grass and weeds, and thus to some extent at least impairing the fructifying property of the soil. Again, the heavy floods which occurred at the end of June and in the beginning of July, caused a large number of breaches in the river banks, and to some extent destroyed the dry and garden produce which was cultivated on the padugis, or margins of rivers. Subsequently the water in the rivers fell very low, and after a protracted interval of anxiety on this account, and also from the want of rain, the District was, on the 19th of October, visited by a severe gale, which, besides causing a considerable amount of damage to the shipping in the roads, also injured the Kadupukar, or early wet crop, then about to be harvested: a considerable number of cocoanut and plantain trees were also blown down in the villages lying near the coast. Lastly, and commencing with the latter part of December up almost to the end of April, scarcely a drop of rain fell, the rivers at the same time being nearly dry. This long protracted drought, and occurring too, at a time when and, more especially, in the eastern section rain was required for bringing the Samba peshanam, or later wet crop to maturity, was most injurious to these crops, as also, and in a greater degree, to the dry and garden cultivation. In fact, the almost entire absence of rain for four months during the latter part of the year, precluded the possibility of dry and garden crops of the second six months being cultivated at all in many parts of the District.

Out-turn of harvest.

9. From what has been stated above regarding the nature of the season, it may easily be conceived that the out-turn of the harvest could not have been otherwise but short. Independently, however, of the season, the evil was very considerably aggravated by the very defective state of the river Kaveri in its more eastern section, and also of its branches the Virasalan and Vikraman, as also by the generally inefficient state of the channels of supply and drainage in the south-eastern part of the District; to these subjects I shall advert more particularly hereafter.

Sanitary condition of the District.

10. Neither in a sanitary point of view, was the year under report a favorable one. The long continued drought during the latter half of the year, was most injurious to the health of men, as well as to that of beasts. Cholera broke out in November, and aggravated by the excessive heat, its ravages were unusually virulent in the months of January and February. It will be seen by the following Statement, that the extent of mortality from this epidemic, during the past Fusly, was considerably in excess of that of the preceding year:—

	Fusly 1272.	Fusly 1273.
Total cases of Cholera...	2,564	7,112
Cured...	535	2,072
Proved fatal...	2,029	5,040

Fever and Small-pox likewise prevailed, but they were neither very violent nor fatal. Cattle diseases incidental to an unusually hot season also prevailed, but the loss of stock was, on the whole, not very considerable. Indeed, it would seem that cattle diseases of an epidemic character are of a less vehement type in Tanjore than those which seem to prevail in other Districts.

Vaccination.

11. The subjoined table shows the number of persons vaccinated during the past year as compared with the preceding one:—

Fusly.	Successful.	Unsuccessful.	Total.
1272	17,096	441	17,537
1273	16,497	507	17,004

Decrease... 533

I think there can be no doubt but that the benefits of vaccination are becoming better appreciated, and are more generally availed of than heretofore; at the same time the more ignorant portion of the rural population are as averse to its use as ever, and are still afraid of incurring the wrath and indignation of their vulgar deities; and this forms no small obstacle to the more extended use of the prophylactic. This, however, I conceive, can only be got over as knowledge advances, and as the people are gradually led to see for themselves its advantages, and as they become convinced by the gradual multiplication of the instances of its successful operation; any mode of reasoning with them on the subject, or any attempt addressed to the understanding of the people would, I apprehend, not only fail, but would likewise be looked upon with suspicion. Another difficulty is the utter inadequacy of the number of vaccinators now employed, and who, I may observe, are expected and required to perform an amount of work physically impossible; hence, notwithstanding the more strict supervision now exercised, their returns appear to me to be still questionable, though doubtless not quite so fabulous as they used to be.

Prices.

12. The average rate of commutation price fixed for the Fusly from the village returns of current selling prices, was Rupees 1-3-3½ per Tanjore Kalam, being nearly 40 per cent. in excess of the commutation rate of the preceding year, and no less than 151 per cent. above the standard.

	Per Kalam of Paddy.		
	RS.	A.	P.
Standard price	0	7	8½
Commutation price of Fusly 1272	0	13	10½
Do. do. of " 1273	1	3	3½
Increase above the standard	0	11	7½
Per centage			151½
Increase above last Fusly	0	5	5½
Per centage			39½

13. This large increase in prices, as compared with those of the preceding year, is owing to the particularly unfavorable nature of the past season, while in the preceding one it was particularly favorable. It may also in some measure, I think, be attributed to the increased local demand arising from the increasing prosperity of the country. The exportation of grain and rice by sea however, though briskly carried on for a short time at the beginning of the year, was on the whole much less active than in the year preceding, as was likewise the transport of grain out of the District by land, and these external causes, therefore, cannot be said to have in any way contributed to the rise in price. In fact, during the past year, there was a falling off in the Customs collections on the exports of rice and other grains of, no less than Rupees 22,000,* or more than 10 per cent. below the preceding year.

* In Exports direct from our Ports... Rs. 12,654
 In do. from the French Port of Karikal, " 9,422
 22,146

14. With regard to the very large increase in the current selling price over the standard commutation rate, I can only repeat what I have already said in my last Jumabundy report on the subject. I there entered into a full consideration of the various local causes which influence the market, and stated that after making allowance for all these, and which only went to account for the variations as between the several years, the uniformly high level which prices have attained, and which they continue to maintain several years together, can be attributed to no other cause but the generally increased and increasing wealth of the population, and the consequent diminution in the value of money. Various other causes may doubtless have contributed to this end, but on the whole it seems to me that it is but the natural consequence of a progressive state of society under the influence of peace and the growth of civilization.

15. The present high range of prices, however, arising, as it does, chiefly from the deficiency in the harvest, consequent on the adverse character of the past season, bears with unusual pressure on the poorer classes, and more especially on the low paid public servants, as also on those whose earnings consist of fixed money wages. The price of paddy has just now attained a height which, excepting Fusly 1268 (and which was a particularly unfavorable year), is altogether unprecedented since the cession of the country to the British rule. It now ranges, in the different parts of the District, from Rupees 1-6-0 to Rupees 1-12-0 per Tanjore Kalam, the price of rice being six to seven Madras measures a Rupee, and it is to be observed that, even in the exceptional year alluded to, the price did not keep up the same range for any considerable length of time as it does now.

16. A remarkable feature in the past year has been, that prices have generally been lower on and near the coast than in the interior, the reason being, that large stocks of grain and which was sent to the coast for shipment have, from absence of demand, or from prices not being remunerative elsewhere, been kept back and sold on the spot. In reference to this subject, I beg to enclose a separate communication received from the Acting Sub-Collector, and which contains that officer's views with regard to the present high range of prices, and which it will be found substantially coincide with those above expressed.

Ryots' Holdings.

17. The subjoined Statement shows the extent of Ryots' holdings as they stood at the

beginning of the year, the additions to, and subtractions from, them as they took place during the year with the net result settlement as compared with that of the preceding year:—

ITEMS.	FUSLY 1272.		FUSLY 1273.	
	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rupees.	Acres.	Rupees.
Ryots' holdings at the beginning of the year.	9,92,091	39,87,235	10,08,231	39,76,109
Deduct lands given up	3,867	15,946	29,286	1,35,277
Remainder...	9,88,224	39,71,289	9,78,995	38,40,832
Add lands newly taken up	20,031	62,617	12,508	31,511
Total holdings...	10,08,255	40,33,906	9,91,503	38,72,343
Deduct whole fields retained in the Puttahs, but left waste, the assessment of which was remitted	5,923	14,968	7,978	25,454
Remainder...	10,02,332	40,18,938	9,83,525	38,46,889
Particulars .. { Actual cultivation	9,31,583	38,65,878	9,05,054	36,82,621
Waste charged	70,749	1,53,060	78,471	1,63,258

Of the extent of land shown to have been given up, no less than 26,616 Acres, bearing an assessment of Rupees 1,27,331, consist of lands assigned to native religious institutions in lieu of ready money payments, and the remainder, viz., 2,670 Acres, assessed at Rupees 7,946, is the extent actually relinquished by the Ryots. The decrease in the extent of land taken up, as compared with the preceding year, as likewise the increase in the extent of entire fields left waste, as shown in the following figures, out of land retained in the Ryots' Puttahs, is accounted for by the adverse character of the season as already explained:—

	Fusly 1272. Acres.	Fusly 1273. Acres.
Waste remitted	5,923	7,978
Waste charged	70,749	78,471
	76,672	86,449

18. The amount of remissions granted under different heads, during the year under report, was Rupees 46,343, as shown in the subjoined Statement:—

Classes of villages.	Waste.	Stala-kammi.	Shavi.	Cowle remissions.	Total.
Ryotwar including field assessed and Mottamfaisal villages ...	25,276	4,344	16,518	19	46,157
Olungu rented	135	...	...	...	135
Do. not affected by price ...	43	...	8	...	51
Total...	25,454	4,344	16,526	19	46,343
				Fusly 1272...	18,457
				Increase...	27,886

This sum though larger than that granted in the preceding year, must, in a season like the past, be considered to be really very small; and unquestionably it could not have been made smaller with any possibility of the demand being realized, and without undue hardship. Indeed, the applications for remissions have, during the year under report, been subjected to the severest scrutiny, and I am thoroughly convinced, that the amount remitted represents but a small proportion of the loss actually sustained by the Ryots. The sum is, in fact, far below the remissions granted in the most favorable years known in Tanjore, excepting the one immediately preceding that under report.

19. It is to be observed, however, that a very considerable portion of the remissions which it has been found necessary to grant, is due to causes other than the state of the season, and to which I have already alluded, viz., the impaired state of the irrigation under the Kaveri, and the unsatisfactory state of the channels of supply and drainage generally in the eastern part of the District. Thus, of the total amount of remissions, viz., Rupees 46,343, no less than Rupees 19,622 were granted in the two Taluks of Mayaveram and Shealli, which are most affected by the first of the two causes above-mentioned, and another sum of Rupees 19,782 was granted in the two Taluks of Negapatam and Tirutapurundi affected by the other cause; the remissions in all the other five Taluks, in the District put together, it will be seen, was only Rupees 6,939, and the

subjoined Statement, showing the proportion of the remission on the revenue of each Taluk, will speak for itself:—

TALUKS.	Land Revenue.	Remissions for Fusly 1273.	Per centage of Remissions on Land Revenue.
Mayaveram	Rupees. 5,56,143	Rupees. 14,672	2.64
Shealli	2,59,421	4,950	1.9
Negapatam	4,12,473	9,489	2.29
Tirutapurundi	3,29,651	10,293	3.12
	15,57,688	39,404	2.53
Tanjore	6,08,739	2,027	.32
Combacorum	7,55,059	825	.1
Mannargudi	4,07,917	616	.15
Nannilam	7,06,591	197	.03
Puttukottai	1,95,476	3,274	1.6
	26,73,782	6,939	.25
Total...	42,31,470	46,343	1.09

20. In my Administration report for the past official year, I took occasion to bring the state of the Kaveri under the prominent notice of the Board. The settlement of the two Taluks of Mayaveram and Shealli has been, in the year under report, conducted by myself, and it was not without much concern that I found the condition of these Taluks so seriously deteriorated, and so different from what it used to be even within my own recollection. The Mayaveram Taluk in particular has always been known as a remarkably well irrigated Taluk, and its kists used to be collected within each month to a Rupee. Now, however, the collection of revenue in this Taluk is a matter of great difficulty, and year by year it becomes necessary to make large remissions. It is to be observed, however, that, as I have already stated, the amount of remissions granted does not by any means represent the extent of loss actually sustained by the Mirassidars, as by the very stringent rules which are enforced in this matter, the remissions are reduced to the lowest possible minimum, and further these, where they are allowed, are restricted to actual waste and Shavi and do not include cases of short produce, and which, from my own personal observation, I have no hesitation in saying, have been the rule rather than the exception in both the Taluks of Mayaveram and Shealli. Indeed, it is my confirmed belief, that were it not for the fact that the assessment, as originally fixed in grain, is commuted into a money payment at a rate which bears a per centage of only 40 to current selling prices, by far the greater portion of the cultivation dependent on the lower part of the Kaveri would have been abandoned. The state of this river has latterly been the source of great anxiety to me, and year by year its bed is being gradually silted up; if prompt and vigorous measures be not adopted for remedying this evil, I have not a doubt but that it will tell even more seriously than it has already done on the interests of Government; and far more on those of the people of this fine part of the District.

21. The Sub-Collector in his Settlement report (paragraph 15, to which I would beg to call the special attention of the Board) very forcibly points out the indifferent state of the channels of irrigation and drainage in the south-eastern part of the District, so far as they are situated within his range, and while expressing my full concurrence in all that Mr. Plumer says, I would only add that his remarks apply with equal force to the Taluk of Tirutapurundi. The only efficient and proper remedy for this state of things is, in my judgment, the placing of the executive of all minor works of irrigation under the charge of the Revenue officers, the officers most naturally interested in their maintenance and preservation; this is I see being done in Mysore and elsewhere,

and with good results, and I cannot conceive what objection there can exist to its re-introduction into this District, where it formerly universally obtained and to the satisfaction and advantage both of Government and the people.

Special products.

22. As will be seen by the following Comparative Statement of special products, there is an increase of 1,723 Acres, assessed with Rupees 2,682 in the extent of Cotton cultivation. A considerable portion of this increase, however, is merely nominal, as it consists of lands on which cotton was sown along with other dry grains, and which, while hitherto excluded from the returns of Cotton cultivation, have been now for the first time included therein during the year under report. The actual increase in the cultivation of this crop would, under the impetus given to it by the present extraordinary demand for Cotton, doubtless have been much larger, had it not been for the entire absence of rain for four months during the latter part of the year, and which prevented the cultivation of this, as also other dry crops of the second six months generally. To the same reason may be attributed the falling off in the cultivation of Indigo. The slight decrease in the cultivation of Sugar-cane calls for no remarks:—

ITEMS	FUSLY 1272.		FUSLY 1273.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Cotton	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Indigo	2,107	2,249	3,830	4,931	1,723	2,682	.....	.....
Sugar-cane	2,731	5,385	1,283	1,658	.....	.....	1,448	3,727
	461	2,018	448	2,913	.....	895	13	.....
	5,299	9,652	5,561	9,502	1,723	3,577	1,461	3,727
			Net	.....	262			150

General Abstract.

23. The following general abstract exhibits in one view the result of the settlement of Land and other sources of Revenue during the year under report as compared with the year preceding, from which it will be seen that there is on the whole a net decrease of Rupees 97,663:—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
<i>Land Revenue.</i>	Rupees.	Rupees.	Rupees.	Rupees.
Peishkush	31,434	31,434	.....	.....
Ryotwarry settlement	41,63,967	40,43,819	.....	1,21,148
Jodi on Shrotriem, &c.	92,998	1,13,831	20,833	.....
Amani	5,165	6,105	940	.....
Miscellaneous items	50,184	37,281	.....	12,903
Forest revenue	1,180	.....	.....	1,180
Total	43,44,928	42,31,470	21,773	1,35,231
<i>Extra Sources.</i>			Net	1,13,458
Abkary	2,88,365	3,15,475	27,110	.....
Income tax	83,197	64,469	.....	18,728
Sea Customs	2,79,514	2,93,640	14,126	.....
Land Customs	59,789	54,754	.....	5,035
Salt	9,06,619	8,71,941	.....	34,678
Stamps	2,58,782	2,91,782	33,000	.....
Total	18,76,266	18,92,061	74,236	58,441
Grand Total	62,21,194	61,23,531	96,009	1,93,672
Net				97,663

Land Revenue.

24. The decrease of Rupees 1,21,148 under the head of "Ryotwar" is the net result of a gross decrease of Rupees 1,55,909,* arising chiefly from the assignment of lands to native religious institutions in lieu of money payments, as also the larger amount of remissions which it was found necessary to allow on account of the adverse nature of the season counter-balanced by an increase of Rupees 34,732,† arising from extended cultivation quit-rent imposed by the Inam Commission on Sundry Inams, and the increase added to the revenue of the villages held on a gross rent termed "Kattukuttagai" under the terms on which they are rented. The increase of Rupees 20,833, under the head of Jodi, consists mainly of the quit-rent on entire Inams fixed by the Inam Commission. The small increase of Rupees 940 in Amani arises from the enhanced rate of current selling prices. The falling off under the head "Miscellaneous" is the result mainly of a decrease in the extent of cultivation brought to account after the close of the Jammabundy and the transfer of interest to the head of "Public Debt," and the collections on Fishery in the last two months of the year to that of "District Road Fund," subordinate to Local Funds. The decrease in "Forest Revenue" is merely nominal, as it arises from the sum which ought to have been carried to the head of the Jungle Conservancy Fund, and which has been so carried during the year under report, having been erroneously specified in the preceding year under the head above-mentioned, and which has, in fact, no existence in this District.

Extra Sources—Abkary.

25. Under the head of Abkary, it will be seen there is an increase of Rupees 27,110. Of this, however, upwards of Rupees 12,000 form an apparent increase arising merely by a comparison with the demand of the preceding year in which a reduction was made under the orders of the Board, dated 8th July 1863, No. 4,145, in order to re-imburse the renter of the Nannilam farm for past over-payment. The remaining portion of the increase arises from the enhanced rent for which the farm of the Negapatam Taluk was taken up at its re-sale during the past year.

Income Tax.

26. The decrease of Rupees 18,728 in the demand of Income tax, is the result of the remission of one per cent. duty under Act XXVII of 1863.

Sea Customs.

27. The increase of Rupees 14,126 in the Sea Customs, is the result of a gross increase in the importation of Piece Goods, Railway Stores, and Betel-nuts, counter-balanced by a falling off in the exportation of grain and rice as shown below:—

INCREASE.		Rs.
<i>Imports.</i>		
Piece Goods and Yarn		11,994
Railway Stores		8,298
Betel-nuts		4,692
<i>Exports.</i>		
Piece Goods		3,329
		28,313

* Assessment of lands assigned to Pagodas, minus	Rs.
Kaval fees on Sundry Inams brought over to the	
account of "Ryotwarry Sundry Items"	1,24,553
Increase in remission for Waste and Shari	27,885
Sundry other items	3,461
Total Decrease	1,55,909

† Extra cultivation	Rupees 18,134
Quit-rent on Sundry Inams	9,490
Increase to revenue on Kattukuttagai	
villages	6,427
Sundry other items	751
Total Increase	34,732

DECREASE.

Exports.

Grain and Rice	12,654
Timber... ..	2,421
	<u>15,075</u>
Net increase	13,238
Add increase resulting from variations in several small items.....	888
Total increase	<u>14,126</u>

Land Custom.

28. The decrease of Rupees 5,035 in Land Customs is the result of a large falling off, also in the exportation of grain and rice to the French Settlement of Karrical, counter-balanced by an increase obtained on both the exportation and importation of sundry other goods.

Salt.

29. In the Salt Revenue, there is a decrease of Rupees 34,678, arising chiefly by the stock of salt at Negapatam and Adrampatam having run short during the year under report, in consequence of the almost entire failure of manufacture in both these Divisions, thus to some extent diminishing the sales for the Trichinopoly market, inland. In the quantity of salt sold however, the decrease is smaller; the difference between the quantities sold in the past and the preceding years being only 17,849 Indian Maunds. This is owing simply to a larger quantity of salt having been supplied for exportation by sea at the lower rate of Rupees 1-8-0 per Garce.

30. The decrease of Rupees 34,678 in the Salt Revenue, as shown above, it is to be observed, arises from a gross decrease of no less than Rupees 1,32,877 in the sales at Negapatam and Vedar-niam, and a gross increase of Rupees 98,199 obtained elsewhere.

Stamps.

31. The increase of Rupees 33,000 in this branch of the revenue is attributable partly to a stricter observance of the requirements of the Stamp Law, and partly and more especially to the increased facilities afforded for the institution and speedy adjudication of petty suits by the extension of the jurisdiction of the Small Cause Courts within certain limits to District Munsiffs.

Collections—Current.

32. The aggregate demand, including all sources of Revenue for the year under report, amounted, as shown in the subjoined Statement, to Rupees 61,23,531, of which Rupees 59,82,381 were realized within the year, leaving at its close a balance of Rupees 1,41,150. This, however, under the vigorous measures adopted for its realization has, by subsequent collections up to the end of August, been reduced to the small sum of Rupees 19,872, which, though inconsiderable in itself, bearing as it does a per centage of only twenty-nine or less than three-tenths per centage on the aggregate demand, is still, in my opinion, larger than under more favorable circumstances, I should have been able to exhibit. A considerable portion of this balance will, I apprehend, have to be realized by the sale of land which, in the majority of instances, forms

the only resource available, as from the heavy losses sustained by them from scanty harvest, the defaulters have been left without means to pay up their balances:—

ITEMS.	Total Demand.	Collections within the Fusly.	Balance.	Subsequent collections up to 31st August* 1864.	Remainder.
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Land Revenue.					
Poliput	31,434	31,434	...	...	...
Ryotwarry	40,42,819	39,48,741	94,078	83,371	10,707
Jodi and Shrotriems, &c... ..	1,13,831	93,839	19,992	17,079	2,913
Amani	6,105	5,963	142	142	...
Miscellaneous	37,281	35,822	1,459	1,042	417
Total	42,31,470	41,15,799	1,15,671	1,01,634	14,037
Sundry Sources of Revenue.					
Abkary	3,15,475	3,06,718	8,757	8,284	473
Income tax	64,469	48,453	16,016	10,654	5,362
Sea Customs	2,93,640	2,93,640	...	...	...
Land Customs... ..	54,754	54,754	...	...	...
Salt	8,71,941	8,71,235	706	706	...
Stamps	2,91,782	2,91,782	...	...	...
Total	18,92,061	18,66,582	25,479	19,644	5,835
Grand Total	61,23,531	59,82,381	1,41,150	1,21,278	19,872

33. The collections of Land Revenue, during the past year under report, was not carried on with the usual facility, as the combined effect of high prices, and the relief accorded in the shape of remissions, was generally more than outweighed by the loss sustained by the Ryots from deficient harvest.

Arrears.

34. As will be seen from Statement No. 13, the total amount of the arrears of Land Revenue outstanding at the beginning of the year under report, on account of previous years, was Rupees 56,798, of which Rupees 29,985* have been realized up to the end of last month, and a further sum of Rupees 19,066 has been remitted under the sanction of Government marginally noted,† thus leaving a net balance of only Rupees 7,719 outstanding for the three‡ years as shown in the margin. Of this balance, the sum of Rupees 1,076, being part of that due for Fusly 1272, is recoverable, and

measures will be taken for its speedy realization; another sum of Rupees 377 has, for reasons to be hereafter explained, to be retained in the books under the head "Doubtful," and the remainder, viz., Rupees 6,266, being from the nature of the items of which it is composed, irrecoverable, I beg to recommend that the same be written off. The particulars of this last mentioned portion of the arrears with full explanation of the grounds on which the balance in each case is recommended for remission, are given in the separate Statement accompanying, marked No. 21.

35. The sum of Rupees 377, classed under the head "Doubtful," consists of the balances outstanding in two cases, one* of which, a boundary dispute, is the subject of a litigation pending before the Courts, and the point which party is responsible for the payment of the balance has to be determined in accordance with the ultimate issue of the litigation. In the other† case the individual responsibility for the payment of the balance has to be fixed with refer-

* During the Fusly under report
Subsequently... ..

† 18th May 1864, No. 851.

‡ Fusly 1268
" 1270
" 1272

* Melamarudur Tirutapurundi Taluk for Fusly 1271... ..

† Kovilvenni Mannargudi Taluk for Fusly 1272... ..

SETTLEMENT REPORT OF

ence to actual individual payments, which however, owing to the Kurnums' accounts not being properly kept, it is found difficult to ascertain. The case is under inquiry, and will shortly be finally settled.

36. The subjoined Statement shows in one view, with reference to my last report on old balances, the amount as it now stands and as it is classified under the different heads above specified :—

Fuslies.	Total amount of arrears as they stood at the beginning of Fusly 1273.	Portions collected up to the date of last report on old balances.	Remainder as it stood on the date of last report.	Deduct.			Net balance remaining on 1st Sep. 1864.	PARTICULARS.		
				Remitted.	Since recovered.	Total		Recovered.	Doubtful.	Irrecoverable.
1268	Rs. 1,417	Rs. 304	Rs. 1,113	Rs. 387	Rs. 40	Rs. 430	Rs. 677	Rs. ...	Rs. ...	Rs. 677
1269	4,469	78	4,391	4,343	48	4,391	...	...	...	...
1270	3,131	31	3,100	3,149	1	3,150	...	...	...	...
1271	11,660	104	11,556	11,217	17	11,234	322	...	291	31
20,727	517	20,210	19,696	115	19,211	999	...	...	291	708
Add 1272	36,071	27,658	8,413	...	1,093	1,093	6,720	1,076	86	5,558
Total	56,798	28,175	28,623	19,096	1,808	20,904	7,719	1,076	377	6,266
Add balance of demand for price on the remaining Olangu villages for Fusly 1268	535	...	535	...	...	...	535	...	...	...
Total as per Demand Collection and Balance Statement	57,333	28,175	29,158	19,096	1,808	20,904	8,254	...	...	...

Value of property sold for arrears.

37. The extent to which it was found necessary to employ coercive process for the recovery of arrears of revenue during the year under report, is shown in the subjoined Statement, and the decrease observable therein, as compared with the preceding year, is due to a smaller amount of arrears having remained to be recovered at the beginning of the past year :—

Fuslies.	Estimated value of property attached.			Value of property actually sold.		
	Real.	Personal.	Total.	Real.	Personal.	Total.
1272	Rupees. 11,815	Rupees. 3,464	Rupees. 15,279	Rupees. 8,872	Rupees. 583	Rupees. 9,455
1273	2,247	6,398	8,645	2,490	753	3,243

Receipts and Charges.

38. The following tabular Statement shows the actual Receipts and Charges under different heads in comparison with the preceding year :—

ITEMS.	RECEIPTS.		CHARGES.		Per centage of charge on Receipts.	
	Fusly 1272.	Fusly 1273.	Fusly 1272.	Fusly 1273.	Fusly 1272.	Fusly 1273.
Land Revenue.						
Current including Miscellaneous.	Rupees. 43,08,774	Rupees. 41,15,799				
Arrears including do.	42,114	29,760				
Total.	43,50,888	41,45,559	13,28,988	4,80,326	30.54	11.57
Sundry Sources of Revenue.						
Abkary	2,84,412	3,13,883	...	...	...	...
Income tax	95,463	59,518	1,993	882	2.09	1.48
Sea Customs	2,79,514	2,93,640	10,518	29,701	3.76	10.01
Land Customs	60,514	56,750	2,871	2,717	4.75	4.78
Salt	9,07,316	8,71,235	74,078	71,859	8.15	8.25
Stamp	2,59,004	2,91,894	13,326	11,845	5.14	4.06
Grand Total	62,37,111	60,32,479	14,31,774	5,97,333	22.95	9.9

Receipts—Land.

39. In the receipt under the head of Land Revenue, there is a decrease of Rupees 2,05,329 made up of Rupees 12,354 in arrears, and of Rupees 1,92,975 in current receipts. The former is the result merely of a smaller amount of arrears having remained to be recovered, and the latter is accounted for to the extent of Rupees 1,13,458 by diminished demand already explained*, the remainder, viz., Rupees 79,517, being the balance left uncollected at the close of the year over and above the balance of the preceding year.

Abkary.

† Paragraph 25.

40. The increase in Abkary, and which amounts to Rupees 29,471 has already been explained† to the extent of Rupees 27,110 under the heads of "Result of the Settlement," and the difference, viz., Rupees 2,361, consists of collections made on account of arrears.

Income tax.

41. Of the decrease of Rupees 35,945 observable in the receipts of Income tax, nearly Rupees 19,000 are due to diminished demand consequent on the remission of one per cent. duty, and the remainder is accounted for partly by a smaller amount having been collected on account of arrears, and partly by a larger balance having been left out of the current demand.

Sea Customs—Salt and Stamps.

‡ Paragraphs 27, 29 and 33.

Land Customs.

§ Paragraph 23.

42. The increase in the receipts of Sea Customs, Salt and Stamps, has already been explained‡ under the head of "Result of the Settlement of Revenue."

43. Under the head of Land Customs, the actual decrease of Rupees 5,035,§ as exhibited in the Statement showing the settlement of Revenue, is reduced to Rupees 3,764 by certain receipts erroneously omitted to be brought to account in the preceding year having been brought to account this year under the head of Arrears.

Charges—Land.

44. Of the very large decrease of Rupees 8,48,662, observable under the head of Land Revenue charges, by far the greater portion is merely nominal, as it arises merely by a comparison with the accounts of the preceding year, which included the sum of Rupees 7,54,660 paid to the senior widow of his Highness the late Rajah of Tanjore, on account of the usufructs of the landed estate of that Prince, for the period it remained under the charge of Government. The remaining decrease of Rupees 94,002 is the net result of a gross decrease of Rupees 1,19,517, consisting of the several items marginally noted, and an increase of Rupees 25,515, under the head of salaries and allowances drawn by the Collector and his Assistants and Deputies, and which has arisen chiefly by the Collector's salary having been drawn during the year under report, while, owing to his absence on leave, it was not drawn in the year preceding.

45. In reference to the first item of decrease noted in the margin of the foregoing paragraph, it is to be observed, that considerable portion of the money payments made to native religious institutions during the year under report, was on account of arrears due for previous years, and hence it is that the actual difference between payments made in the past and the preceding years does not come up to the amount of the allowances (Rupees 1,13,411) which have been commuted into assignments of land.

Salt Charges.

46. In Salt Charges there is, on the one hand, an increase of about Rupees 15,000 made up chiefly by the expenses incurred in bringing Vedarniem salt to Negapatam, and on the other, a decrease of Rupees 17,040 under the head of Kudiwaram. These two items, set against each other, with the net result of variations in several small items, exhibit on the whole a decrease of Rupees 2,219. Of the decrease in Salt Kudiwaram, however, only a small portion, viz., about Rupees 3,000, is accounted for by the decrease in the quantity of salt received into stores, the whole of the remainder arising merely from a larger amount having been disbursed in Fusly 1272 than in Fusly 1273 on account of Kudiwaram due for the year preceding, as also from a larger portion of the Kudiwaram due for the current year having remained unpaid at the close of the year under report.

Sea Customs Charges.

Board's Proceedings 7th November 1863, No. 7,110.
Do. 25th do. 7,459.

47. The increase of Rupees 19,186 observable in the Sea Customs charges arises from refunds and drawbacks to that extent having been paid in excess of the preceding year.

48. The variations in the changes under the the heads of Income Tax, Land Customs, and Stamps are too small to call for explanation.

49. The extent of landed property acquired by public servants both by purchase and mortgage and by inheritance during the year under report as compared with the year preceding, is shown in the subjoined Statement. It needs on remark :—

ITEMS.	FUSLY 1272.			FUSLY 1273.		
	Number.	Extent of land.	Assessment.	Number.	Extent of land.	Assessment.
		Acres.	Rupees.		Acres.	Rupees.
Acquired by purchase and mortgage	7	96	292	18	249	947
Do. by inheritance...	1	18	16	...	...	...

50. I have much satisfaction in bringing to the notice of the Board that the conduct of my subordinates has been very satisfactory. As the Board are aware, and under recent arrangements the Sub-Collector, Mr. Plumer, has now the charge of the Land and Sea Customs. I have every hope that under his supervision, these branches of revenue will in future continue steadily to increase. Deputy Collector Ramachendra Row, and T. Muttusami Aiyar, are most able and efficient public servants, and with the one exception of Kondal Row, Tahsildar of Shealli, I have had every reason to be satisfied with the conduct of my fahsildars. From Venkasami Row, my Serishtadar, I have derived most valuable aid and assistance, and I trust ere long to see him advanced in the public service.

VILLUPPATTUR,
14th September 1864.

(Signed) W. M. CADELL,
Collector.

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(Signed) W. M. CADELL, Collector.

SUB-COLLECTORATE.

1. I have the honor to submit the Annual Report on the Settlement on the Land and Extra Sources of Revenue in the Sub-Division of Tanjore for Fusly 1273 (1863-64), together with the several Statements and their enclosures prepared in the prescribed form.

Villages at which the Settlement was made.

2. The Settlement commenced on the 9th, and was completed on the 26th May 1864, at the stations as shown in Statement No. 1. Puttahs were distributed only at the Cusbah Town of the Nannilam Taluk, as the number to be distributed was small, and the Cusbah was conveniently situated for the Ryots.

Variations in the number and tenure of villages.

3. The total number of villages of this Division, and the different tenures under which they are held, will be found in the subjoined Statement :—

Description of Villages.		Number of villages in Fusly 1272.	Number of villages in Fusly 1273.	Increase.	Decrease.
Taraf or Government villages.	Ryotwar	510	508	...	2
	Mottamfaisal	329	324	...	5
	Olungu rented, but not affected by price	15	15	...	...
	Do. affected by price... ..	1	1	...	...
	v. h. 2 2	2	2	...	1
	Amani	...	...	...	...
Total... ..		1,357	1,350	...	7
Inam villages.	Shrotriam	8	8	...	...
	Survamaniem	68	75	7	...
	Fixed money rented	19	19	...	...
	Permanently grain rented... ..	11	11	...	...
Total... ..		106	113	7	...

The decrease of seven villages under the head of Ryotwar and Mottamfaisal, and the increase of the same number under Survamaniem, is owing to the transfer from the former to the latter of those Taraf villages which have been lately assigned to certain Pagodas in lieu of the ready money grants hitherto made to them; the decrease under Amani is attributable to the conversion of a portion of a village into Mottamfaisal; 3,822 Puttahs, as shown in Column 4 of Statement No. 1, were not renewed, as no material change was required.

Season.

4. The season on the whole was a decidedly unfavorable one, the rain-fall was less reasonable, and more scanty than in the preceding Fusly; in the early part of the Fusly there

were very heavy freshes in the rivers, but when the water was most wanted the rivers were low. In October there was a very violent hurricane all over the District which was accompanied with much rain, a considerable amount of damage was caused to the shipping at the various ports, and the cocoanut and plantain trees were injured; in parts also the crops suffered from flooding. From January to March no rain fell, and the latter crops suffered in consequence.

5. The following table shows the average rain-fall in each month as compared with Fusly 1272:—

MONTHS.						FUSLY 1272.		FUSLY 1273.	
						Inches.	Tenths.	Inches.	Tenths.
1st half year.	April 1863	...	...	...	...	...	...	6	...
	May do.	...	...	...	...	...	...	7	...
	June do.	...	...	...	...	1	3	4	7
	July do.	...	...	...	...	2	...	1	5
	August do.	...	...	...	...	2	...	13	1
	September do.	...	...	...	...	4	...	2	4
Total ...						9	3	15	4
2nd half year.	October 1863	...	...	...	...	5	5	9	5
	November do.	...	...	...	...	17	2	13	6
	December do.	...	...	...	...	20	7	18	...
	January 1864	...	...	...	...	1	6	...	...
	February do.	...	...	...	...	2	1	...	...
	March do.	...	...	...	...	...	6	...	...
Total...						47	7	41	1
Grand Total...						57	...	56	5

6. The sanitary condition of the people in this Division has not been good. Cholera broke out with great virulence, and raged from December till March; the number of deaths from that disease is 2,145, or 1,793 more than occurred last year. Small-pox and Fever were also prevalent, and considerable suffering was caused by the long continued drought. The cattle also were attacked in large numbers with Murrain, and the Mirassidars lost great numbers of valuable stock.

7. The Vaccinators in the Sub-division appear to have been doing their duty satisfactorily, and a large proportion of the cases appears to have been successful as will be seen by the annexed Statement:—

Vaccinated.	Successful.	Unsuccessful.
3,538	3,474	64

Prices of Grain.

8. The prices of most description of grain have risen considerably as compared with the prices prevailing last Fusly; this must be owing entirely to a scanty harvest, as the exportation of grain to Ceylon has not been carried on as vigorously as usual; at the same time, it must be remembered, that last season was an unusually prosperous one, and if we compare the prices

prevailing in the present Fusly with those of Fuslies 1270 and 1271, it will be found that the rise is inconsiderable; the commutation price for Fusly 1273 is 128 per cent. above the standard price as is shown below. The price of nearly every description of dry grain has fallen; the present season was much more favorable than last for this description of grain.

Description of Grain.	PRICES.	
	Fusly 1272.	Fusly 1273.
	Rupees.	Rupees.
Paddy, first sort, per garce...	137	152
Do. second do. do. ...	127	139
Cholum do. ...	200	189
Karebu do. ...	199	193
Horse Gram do. ...	203	201
Rugby do. ...	153	190

	RS.	A.	P.
Standard price...	0	8	$\frac{1}{4}$
Commutation price of Fusly 1273 ...	1	2	$\frac{1}{2}$
Increase above the standard price...	0	9	11 $\frac{1}{4}$
Per centage...	128		

Ryots' holdings, Actual cultivation, Waste charged and remitted.

9. The subjoined Statement exhibits the actual operations of the year as regards the Ryots' holdings:—

ITEMS.	LAST FUSLY.		PRESENT FUSLY.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.				
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rups.	Acres.	Rups.
Holdings at the beginning of the year ...	2,29,693	10,87,156	2,32,362	10,96,489	2,669	9,034	...	...
Deduct lands given up.	203	772	5,927	29,496	5,724	28,724	...	...
Remainder...	2,29,490	10,86,683	2,26,435	10,66,993	...	...	3,055	19,690
Add lands newly taken up ...	2,872	9,806	883	4,387	...	...	1,989	4,919
Total holdings...	2,32,362	10,96,489	2,27,318	10,71,880	...	...	5,044	24,609
Deduct waste remitted.	418	1,684	1,295	4,983	877	3,299	...	...
Remainder...	2,31,944	10,94,805	2,26,023	10,66,897	...	...	5,921	27,908
<i>Particulars.</i>								
Actual cultivation ...	2,18,070	10,57,912	2,11,631	10,27,087	...	...	6,439	30,825
Waste ...	13,874	36,893	14,392	39,810	518	2,917	...	...

10. In the item of lands given up, lands transferred to Pagodas in lieu of ready money grants are included; this will partly account for the increase under this head, which is also to be attributed to the scarcity of water and the greater difficulty experienced by the Ryots in cultivating their lands.

11. The following is the abstract showing the waste remitted and charged in comparison with Fusly 1272:—

ITEMS.	FUSLY 1272.		FUSLY 1273.	
	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rupees.	Acres.	Rupees.
Waste remitted... ..	418	1,684	1,295	4,983
Waste charged	13,874	36,893	14,392	39,810

12. The increase in Fusly 1273, under both items of waste charged and remitted, is attributable to the unfavorable character of the season.

13. The amount of waste charged is that which was not remitted to certain Ryots whose lands were left waste through their own negligence, or whose total waste bore but a small proportion to their entire holdings.

Remissions.

14. The subjoined Statement shows the remissions under Shavi and Stalakammi in comparison with Fusly 1272:—

ITEMS.	Last Fusly.	Present Fusly.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Shavi	1,175	4,564	3,389	...
Stalakammi	...	125	125	...
Total... ..	1,175	4,689	3,514	...

15. The increase under this head is no doubt owing in some measure to the adverse character of the season, but in the south-eastern portion of the District, where most of the land for which remission was granted is situated, the principal cause of this falling off is the dreadful state of the various irrigation and drainage channels, especially, in the Maganams of Kilaiyur and Palakurichi; the Mirassidars in these Maganams are very heavy sufferers, and each year matters grow worse. I am told that every Engineer who has been in this part of the District for the last four years, has had under his consideration various plans for repairing and renewing those works of irrigation which exist, and for cutting new channels where they may be wanted, but alas! the plans have never got further than consideration; this year more than Rupees 20,000 remission was asked for in these two Maganams, and a considerable amount was granted; now, this might be entirely obviated if the channels were kept in proper order, and not only would the necessity for yearly remission cease, but a considerable amount of extra cultivation would be the immediate result of the moderate outlay required. The Tahsildar has, in consultation with the Mirassidars, made a full report of the various measures which should be taken to remedy the existing state of things. This report will be furnished separately. I trust that there may be no impediment to carrying out some at least of these improvements, as I am confident that they will be to the advantage alike of Government and the people.

Cultivation and Settlement.

16. The following Statement shows the comparative cultivation and settlement, of the Land Revenue for the two Fuslies:—

ITEMS.	FUSLY 1272.		FUSLY 1273.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Ex- tent.	Assess- ment.	Ex- tent.	Assess- ment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Unirrigated or dry land.	22,974	31,591	23,076	32,400	102	809	...	...
Irrigated or wet do.	2,01,816	10,89,354	1,95,814	10,10,558	...	...	6,002	28,796
Garden " do.	7,154	23,860	7,133	23,939	...	79	21	...
Total...	2,31,944	10,94,805	2,26,023	10,66,897	...	...	...	27,908
Second crop assessment.	...	1,927	...	1,725	...	...	...	202
Additional do.	...	15,290	...	15,844	...	554	...	...
Total...	...	11,12,022	...	10,84,466	...	...	...	27,556
Deduct remission. "...	...	1,175	...	4,690	...	3,515	...	...
Remainder... ..	...	11,10,847	...	10,79,776	...	...	...	31,071
Add Sundry items. ...	...	17,644	...	18,618	...	974	...	...
Total...	...	11,28,491	...	10,98,394	...	...	...	30,097

The decrease under this head is owing to the greater remission granted this year, the reasons for which have been explained above.

Extent of land cultivated with special products.

17. The following gives a comparative view of the extent of land cultivated with Sugar-cane, Cotton and Indigo in Fuslies 1272 and 1273:—

PRODUCTS.	FUSLY 1272.		FUSLY 1273.		INCREASE.		DECREASE.	
	Ex- tent.	Assess- ment.	Ex- tent.	Assess- ment.	Ex- tent.	Assess- ment.	Ex- tent.	Assess- ment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Sugar-cane	55	278	52	276	...	...	3	2
Cotton... ..	2	6	1	8	...	2	1	...
Indigo... ..	80	84	55	68	...	...	25	16
Total...	137	368	108	352	...	2	29	18

The Mirassidars of this District are very conservative, and not even the high prices obtainable for Cotton will induce them to depart from the beaten track and cultivate this remunerative article.

SETTLEMENT REPORT OF

Land and Sundry Sources of Revenue.

18. The following Statement shows the general result of all branches of revenue for the

year under report in comparison with Fusly 1272 :—

Items.	Fusly 1272.			Fusly 1273.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Jody of Shrotriem and Inam villages	13,068	4	2	13,951	15	2	886	11	0	.....	...	...
Ryotwar	11,28,491	0	1	10,98,393	15	10	.....	...	...	30,097	0	3
Amani or division of produce... ..	846	3	2	448	3	4	.....	...	...	397	15	10
Miscellaneous items	7,376	7	8	7,248	5	11	.....	...	...	128	1	9
Total Land Revenue...	11,49,781	15	1	11,20,045	8	3	886	11	0	30,623	1	10
Abkary	65,900	0	0	93,375	0	0	27,475	0	0	.....	...	...
Stamp... ..	46,186	3	0	51,988	12	6	5,802	9	6	.....	...	...
Sea Customs.	2,79,123	9	8	2,93,398	9	9	14,275	0	1	.....	...	...
Land Customs.	59,710	5	7	54,727	9	8	.....	...	...	4,982	11	11
Total...	4,50,920	2	3	4,93,489	15	11	47,552	9	7	4,982	11	11
Grand Total...	16,00,702	1	4	16,13,535	8	2	48,439	4	7	35,605	13	9
				Net Increase...			12,833	6	10			

19. The increase under the head of Jodi is attributable to the rise in price charged to the Government share of Paddy in permanently grain rented villages, and to the inclusion of Cavil fees of entire villages, which have been assigned in lieu of ready money to Pagodas. The decrease under the head of Ryotwar has been already explained; there was great competition for the purchase of the Abkary farm of Negapatam this year, which will account for the increase, Rupees 15,357 under that head, the remaining Rupees 12,100 appear as nominal increase on account of the deduction made in the demand of Fusly 1272—vide your Order, dated 15th July, No. 8, to the Tahsildar of Nannilam. Some few people have been severely punished for breaches of the Stamp Act; this no doubt has tended to make the public more careful, and has had a favorable effect on the revenue derived from Stamps. The increase under the head of Sea Customs is owing to the increased importation of Betel-nuts to Nagore. The decrease under the head of Land Customs is owing to a decrease in the amount of duty received from Karrikal for the exportation of grain from that port.

Demand, Collection, and Balance of Revenue.

20. Of the total demand, Rupees 16,13,535, as entered in Statement No. 11, the sum of Rupees 16,01,066 was realized within the Fusly, leaving a balance at its close of Rupees 12,468, which sum was reduced, by further collections up to the 20th July, to Rupees 7,117, or seven-sixteenths of a Rupee per cent. of the demand. This balance is found chiefly under the following heads :—

	RS.
Ryotwar	2,234
Land Revenue Miscellaneous... ..	1
Abkary	4,882
Total...	7,117

21. The balance under the head of Abkary is due by the Abkary renter of Negapatam, who has been warned by me that if he does not pay the balance within a week, coercive measures will be taken for its speedy realization. Of the balance, Rupees 2,235 under other heads, Rupees 300 is due on lands of certain Pagoda in Negapatam Taluk, and Rupees 460 by certain Mirassi-

dars of Perumalagaram village in Nannilam, while the rest is due by the Ryots who have very small holdings. Measures have been taken for the speedy collection of these arrears; the result will be communicated to you shortly.

Demand, Collection and Balance of arrears.

22. The arrears for former years amounted, at the commencement of Fusly 1273, to Rupees 17,911, as shown in Statement No. 13. Of this Rupees 10,856 were collected, and Rupees 6,934 were written off within the Fusly, thus leaving at its close a balance of Rupees 150, which I have, in my letter of the 22nd instant, recommended should be struck off the account as irrecoverable.

Coercive Process.

23. Coercive process was employed in the collection of revenue in a very few cases, the value of land sold was only Rupees 313. The difference between the property attached and that sold in Statement No. 13, Enclosure A, is owing to the defaulters having paid the arrears immediately after the sale notice was issued.

Charges.

24. The Statement of Charges is not furnished, as these accounts are kept in your Office for the whole District.

The working of the Village and Taluk Accounts.

25. I inspected the Taluk accounts of Negapatam and Nannilam myself, and I regret to say that I found in both cases but little attention had been paid to the correct preparation of these accounts; in Negapatam, indeed, the new form of accounts had never been introduced at all till last Fusly; in Nannilam, all the accounts were professedly kept in the new form, but I find the greatest laxity prevailing; the Serishtadars of these two Taluks are utterly unfit for the position they hold, and exercise no sort of supervision over their subordinates; they are old and worn out, and should be made to retire. The village accounts are, I fear, quite as bad, if not worse, than the Taluk accounts. The Curnums ignore the rules which have been so carefully laid down for their guidance. I will use my best endeavors to remedy this unsatisfactory state of things, and will issue most stringent orders both to the Curnums and Taluk officials, and will most certainly dismiss any one who does not pay attention to them.

Lands acquired by public servants.

26. No Register has been made during the year under report of lands acquired by public servants.

Remarks on the conduct of the subordinates.

27. I have no particular remarks to offer on the conduct of my subordinates.

NEGAPATAM,
25th July 1864.

(Signed) C. G. PLUMER,
Acting Sub-Collector

1. I have the honor to enclose herewith a Statement showing the amount and values of the grain exported from this District for the last fifteen years, together with the amount of duty collected thereon, as called for in your letter of the 11th ultimo, No. 904.

2. You will observe from this account that the amount of Rice and Paddy (which are naturally the principal grains exported from this District) exported during the past Fusly 1273, is considerably less than the amount exported in the three preceding Fuslies, and is also below the average of the whole fifteen Fuslies.

3. The greatest quantity of these grains was exported in Fuslies 1255, 1266, and 1267; nevertheless during these three Fuslies, the price of Paddy (first and second sorts per Garce) was Rupees 60 less than it is at present. This fact clearly proves that we must look to some other causes for the great rise which has taken place in the price of Rice and Paddy during the last five Fuslies.

4. No doubt the nature of the season and the out-turn has a great influence upon prices, and it is certain that (with the exception of last year when the yield was very good) for the last five or six Fuslies the yield has been much below the average of previous seasons. I am inclined to think, and many Mirassidars agree with me, that the partial cause of this deficiency in the crops is the little time and attention which the Officers of the Department Public Works are able to give to the numerous channels and works of irrigation in the District, as compared with what they used to receive from the Revenue Officers.

5. But besides the influence which the season and the harvest exercise in prices, there is still a more potent influence at work in the increasing prosperity of all classes arising from the great demand for labor, especially skilled labor, and the consequent increase in the rates of wages, these are nearly double what they were four years ago; consequently money is much more plentiful, the demand for the superior descriptions of grains has increased; and it is no wonder that, coupled with the scanty harvest, prices have increased likewise.

6. I mentioned in my Jummabundy Report that less Paddy and Rice were exported to Ceylon during Fusly 1273 than in the previous Fusly, this is so far true that, up to the end of the Fusly year, there was a decrease; but from the returns for the month of July and August, it appears that a larger quantity of Paddy and Rice grown during that Fusly was reserved for exportation; the returns for these two months showing a great increase upon those for the corresponding months of last Fusly.

7. I regret that I am unable to add much to what I have already stated in my report regarding vaccination. I was unable (as you are aware) to move about much myself, and owing to the late date at which the settlement was commenced, the various officials had their time fully occupied. I will make a point next year (if I am here) of testing myself the accuracy of the returns made by the Vaccinators, and I shall then be in a better position to give far more detailed information on the subject.

NEGAPATAM,
5th September 1864.

(Signed) O. G. PLUMER,
Acting Sub-Collector.

SETTLEMENT REPORT OF TRICHINOPOLY.

1. I have the honor to submit my Report on the Jummabundy Settlement of this District for Fusly 1273, together with the several Statements connected therewith.

Officers that conducted the Jummabundy Settlement.

2. My predecessor, Mr. Fraser, conducted the settlement of the Musery and Kulitallay Taluks, and the Deputy Collector, Sundaram Pillay, the Perambalur and Wodiarpolliem Taluks. The settlement of the Trichinopoly Taluk was first taken up by the Head Assistant Collector, Mr. Leman; it subsequently devolved upon Mr. Fraser, Mr. Leman having been transferred to the Ganjam District, and I completed the Jummabundy of a few villages, which were still unsettled when I took charge of the District.

Puttahs.	
Fusly 1272	1,10,332
" 1273	1,13,902
Increase	3,570

3. There will be found a large increase in the number of Puttahs issued this year when compared with that of the preceding Fusly, and this arises partly because a great extent of fresh land was brought under cultivation, and partly because every Ryot wished to have a Puttah for his own lands to be prepared for the permanent Puttahs to be issued by the Settlement Department.

Season.

4. The season cannot, on the whole, be said to be favorable for cultivation. In July and August, the fittest time for cultivation, the rains were scanty. But in October heavy rains fell, and this continued till December. The want of rain in February and March did much damage to second crop cultivation.

5. In June and July, the Cavery and Coleroon were in full fresh; but in August, the water decreased. In September and November, Coramboos had to be constructed for turning the water into the channels, in consequence of the water being very low in the Cavery. In the Dry Taluks, the tanks had a small supply of water. A statement of the average fall of rain is given below, and although the quantity of rain which fell is greater in this than in the preceding Fusly, the rains not having set in time, the crops failed to yield so good a harvest as might have been

expected from the rain we had. All kinds of wet and dry cultivation were carried on extensively, but the out-turn was not in proportion to the cultivation.

Months.	Fusly 1272.		Fusly 1273.		Increase.		Decrease.	
	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.
April ... ..	.....	.....	3	2 $\frac{1}{2}$	3	2 $\frac{1}{2}$	.....	.....
May	2	2	5	1 $\frac{1}{2}$	2	8 $\frac{1}{2}$	.....	.....
June	4	3	1	6	.....	.....	2	7
July	2	2	2	2	.....	.....	.....	.....
August	1	7 $\frac{3}{4}$	4	2 $\frac{1}{2}$	2	2 $\frac{1}{2}$	.....	.....
September ...	5	4 $\frac{1}{2}$	1	4 $\frac{1}{2}$	.....	.....	3	6 $\frac{1}{2}$
	15	4 $\frac{1}{2}$	17	4 $\frac{1}{2}$	8	3 $\frac{1}{2}$	6	3 $\frac{1}{2}$
October	6	9 $\frac{1}{2}$	12	1 $\frac{1}{2}$	5	1 $\frac{1}{2}$	.....	.....
November ...	5	6 $\frac{1}{2}$	5	7 $\frac{1}{2}$	.....	.....	.....	.....
December ...	3	7	6	3 $\frac{1}{2}$	2	6 $\frac{1}{2}$	.....	.....
January ... ..	.....	.....	.....	.....	.....	.....	.....	.....
February ... ..	.....	2 $\frac{1}{2}$	.....	.....	.....	.....	.....	2 $\frac{1}{2}$
March	3	5 $\frac{1}{2}$	.....	.....	.....	.....	3	5 $\frac{1}{2}$
	20	1 $\frac{1}{2}$	24	1 $\frac{1}{2}$	7	8 $\frac{1}{2}$	3	8 $\frac{1}{2}$
	35	5 $\frac{1}{2}$	41	6 $\frac{1}{2}$	16	2 $\frac{1}{2}$	10	1 $\frac{1}{2}$
			Net...		6	2 $\frac{1}{2}$		

Public Health.

6. Cholera, as usual, broke out in the middle of December during the grand Kottai festival at Stranganam, but the epidemic confined itself to the Trichinopoly and Wodiarpolliem Taluks for some time, and then spread gradually throughout the District, and continued up to the end of February. The number of deaths from Cholera was not as great as it was in the preceding Fusly. In the same month Murrain prevailed among the cattle in some of the villages in the Wodiarpolliem Taluk, and spread generally throughout the District, but it did not cause any very serious damage to the cattle. Small-pox and Fever prevailed in some parts during January and February, but the loss of life was very small.

Vaccination.

7. The subjoined statement exhibits an increase in the number of cases vaccinated as compared with that of the preceding Fusly. The proportion of the unsuccessful cases is small. The Vaccinators appear to have performed their work on the whole satisfactorily. The gradual and steady increase in the number of vaccinations, and the absence of any complaint from the Vaccinators in respect to the willingness of the natives to submit to vaccination, may be taken as some proof of the growing belief of the natives in the effect of vaccination. My Assistant, Mr. Sharp, is in charge of this Department, and is very strict with the Vaccinators in regard to rendering correct accounts.

Fusly.	Vaccinated.	Successful.	Unsuccessful.
1272	8,181	7,468	713
1273	8,314	7,544	770
Increase...	133	76	57

Prices of Grain.

8. The subjoined is a comparative statement of the prices of the principal grains. The fall in the price is so small that it needs no explanation further than that some of these articles were imported into this from the neighbouring Districts:—

Descriptions of Grains.	Jummah- bundy data.	Fusly 1272.			Fusly 1273.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Shamba Paddy, per garce	74 3 6	164	15	1	157	2	8	...	...	...	7	12	5
Kar do.	66 3 0	151	2	4	141	11	3	...	...	...	9	7	1
Cholum	...	199	10	5	177	0	8	...	...	...	22	9	9
Kambo	...	157	15	11	157	15	6	...	...	...	0	0	5
Horse Gram	...	190	15	4	159	7	3	...	...	...	31	8	1
Raggy... ..	...	164	2	2	147	8	7	...	...	...	16	9	7
Varagoo	...	99	2	7	107	9	1	8	6	6	...	...	...

Holdings—Statement No. 3.

9. The total holdings in the commencement of the Fusly amounted to 6,93,458 acres, assessed at Rupees* 14,00,316-0-11. Of this, lands given up, and those for which remission was granted on account of drought amounts to 14,387 acres, bearing an assessment of Rupees 27,615-6-8, and 47,903 acres, yielding Rupees 1,21,104-3-4, were newly taken up. Thus the total extent held by Ryots rose to 726,974 acres, assessment Rupees 14,93,804-13-7.

Nanjah waste remitted.

10. Remission was granted for 939 acres of Nanjah land in the Trichinopoly, Musery, and Kulitallay Taluks, they having been laid waste consequent upon the failure of water for cultivation. This extent and its assessment was deducted† from the holdings to be again added to them in the commencement of the next Fusly.

Cultivation.

11. Below given is a comparative statement showing the extent of cultivation. There will be found a net increase in the revenue of Rupees 64,986-0-7. Of this, Rupees 50,769-7-9 was from charging waste to the full extent, and the rest, Rupees 14,216-8-10, was from actual increase in the cultivation. A large extent of fresh lands was taken up in the Fusly under review consequent upon the approach of the introduction of the long expected settlement rates:—

ITEMS.	FUSLY 1272.			FUSLY 1273.			INCREASE.			DECREASE.		
	Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.	
	Acres.	RS.	A. P.	Acres.	RS.	A. P.	Acres.	RS.	A. P.	Acres.	RS.	A. P.
Wet	150,928	6,80,267	2 9	151,237	6,89,663	15 3	289	2,593	12 6	...	...	...
Dry	591,461	6,55,320	0 2	534,368	75,263	2 3	32,947	49,888	2 0	...	...	...
Garden	49,999	97,604	4 9	41,420	98,672	12 1	430	1,078	7 4	...	...	...
	693,458	14,39,341	7 4	726,974	14,93,504	13 7	33,516	54,563	5 10	...	...	...
2nd crop cultivation	...	1,77,149	0 2	...	1,83,948	1 9	...	9,794	1 0	...	...	...
Thiruvai	...	859	9 11	...	1,437	15 2	...	628	9 3	...	...	...
Total	...	16,17,340	11 11	...	16,82,235	13 6	...	61,966	0 7	...	...	...
Remission	...	52,310	2 8	...	62,830	43 9	...	10,520	11 1	...	...	...
Net	...	15,64,930	9 3	...	16,19,404	14 2	...	54,405	5 0	...	...	...
Sundry Sources	...	27,201	14 5	...	27,002	6 1	...	...	...	...	109	8 4
Total	...	15,92,131	7 8	...	16,46,407	4 10	...	54,255	13 2	...	169	8 4

* The difference, Rupees 3,62,195, in the amount of assessment brought forward from the last report arose from the permanent remission having been struck off the accounts according to the instructions conveyed in Board's Miscellaneous Circular, No. LXIX, dated 30th June 1864, paragraph 14.

† Vide Board's Proceedings, No. 6,907, dated 15th October 1862.

SETTLEMENT REPORT OF

Waste charged.

12. The total extent of waste charged is 47,807 acres, assessment Rupees 50,769-7-9.

The charge was made according to the directions contained in the Government Order, dated 10th March 1860, No. 364.

Statements Nos. 4 and 5—Remission.

13. The remission on account of withered crops this Fusly bears no comparison whatever with that of the preceding Fusly, the former being Rupees 2,760-14-3, and the latter only Rupees 12-10-0. This large increase under this head arose from the failure of second crop cultivation in a few of the dry villages in the Trichinopoly, Muscry, and Kulitallay Taluks, the tanks there having dried up just when the crops stood in need of water.

14. The ordinary remission on all descriptions of land, which hitherto continued to be included in the assessment and then deducted as remission in the accounts, (Statement No. 4,) was struck off once for all from the accounts, as per Board's instructions in their Miscellaneous Circular, No. LXIX, dated 30th June 1864, paragraph 14, and the net amount of assessment only on such lands was taken, and so there is nothing under that head in the Fusly under report. Under the head "Second crop not cultivated," an increase of 7,802-10-9 will be observed; the want of rain during the second crop season sufficiently accounts for it.

Statement No. 6—Cowle lands.

15. There were no lands on progressive Cowle, the Cowle periods having expired by the last Fusly, and the lands charged with full assessment.

Statement No. 7—Special products.

16. A comparative statement of the special products is appended below. There will be found a marked decrease in the Indigo cultivation, this is owing to the Ryots preferring to cultivate grain. The increase in the Cotton, and decrease in the Sugar-cane cultivation, are so slight that they do not call for any particular explanation:—

Description of the special products.	FUSLY 1272.			FUSLY 1273.			INCREASE.		DECREASE.	
	Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.	Extent.	Assessment.
Sugar-cane	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.	Acres.	Rs.	Acres.	Rs.
Cotton	1,482	12,881	9 7	1,201	10,630	5 11	281	2,251	281	2,251
Indigo	4,404	5,724	2 10	5,734	11,697	5 1	1,330	2,973	1,330	2,973
	1,565	3,013	8 5	299	781	2 6				
	7,451	25,619	4 10	7,234	23,171	13 6	1,330	2,973	1,330	2,973

Statement No. 8.

17. The Moturpha tax having been abolished, this statement was not sent.

Statement No. 9.

18. The several items of this statement and those of statements Nos. 10, 11 and 14 were classified and prepared in accordance with the instructions conveyed in the Board's Miscellaneous Circular, dated 19th June 1863, No. 3,635. I have nothing to add in respect to the items "Sandry," "Miscellaneous," and "Forest Revenue" in this statement, further than that they have been filled in as in the last Fusly.

19. The Sandry items which were included in the Ryot's Puttah, and collected as part of his Puttah demand, was carried to the head "Land Revenue Sandry;" those that did not form part of the Puttah were carried to "Land Revenue Miscellaneous." As these items will cease to be included in the Puttahs according to the Board's Miscellaneous Circular, No. XCIV, dated 31st August 1864 in the current Fusly (1274), the next year's report will be clear of all these anomalies.

20. The Demand Collection and Balance of each of the several items under the head "No. 2 Miscellaneous" of this Fusly is shown separately as compared with those of the preceding Fusly.

21. A full explanation of the nature of all the minor items in this statement is appended to this report in the form of a list, as per Board's Miscellaneous Circular, No. LXIX, dated 19th June 1863.

22. Under the item "Tax on trees on unassessed lands" (Sandry items) there is an increase of Rupees 118-12-1, and this is owing to a number of trees having been taxed this Fusly for the first time consequent upon their having commenced to yield produce. The increase under the item "Nadairvarikasar" is attributable to the Ryots having made use of water to a larger extent of Panjah lands than in the preceding Fusly,

and subjected themselves to a charge* of 4 and 2 Rupees per Cawny for raising Nunjah and Panjah crops respectively.

23. The decrease of the whole amount under the item "Niranikham" is owing to its not having been brought to account from its being only an imaginary item, vide Board's Proceedings, No. 6,089, dated 15th September 1864.

24. Under the item "Land cultivated but not included in the Jummahbundy" (2 Miscellaneous) the increase is ascribable to a larger extent of land being brought under cultivation after Jummahbundy than in the preceding Fusly. The increase in the "Revenue from hill villages" arose from the high biddings of the competitors when the farms were sold by public auction.

SETTLEMENT REPORT OF

25. The increase under cultivation of lands relinquished (other items) was caused by not including in the Ryot's Pottah lands which they once gave up, and which they cultivated without permission.

Fisheries.

26. The rent of the Fisheries being fixed for the Fusly year, and in some instances included in the Pottahs of the Ryots, it was impracticable to apportion it for the months of May and June for the Fusly under review according to the instructions contained in the Board's Standing Circular, No. LVII, dated 4th of August 1864. The revenue under this head for the current Fusly (1274) will be carried to the Local Fund. Necessary instructions on the subject have been issued to the Tahsildars.

Statement No. 10, Fiscal Results.

27. The subjoined is a comparative view of all sources of revenue :—

Items.	July 1272.	Fusly 1273.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Permanently settled ...	50,088 9 2	50,088 9 2	.....	.....
Shrotriem Jodi ...	10,333 12 1	10,333 12 1	64 13 7	.....
Ryotwar ...	16,46,497 4 10	16,46,497 4 10	54,355 13 2	.....
Miscellaneous, as per Statement No. 9 ...	22,751 13 9	22,751 13 9	4,852 3 6	.....
Total ...	16,70,398 9 7	17,29,671 7 10	59,272 14 3	.....
Abkary ...	70,719 11 5	1,19,564 4 0	48,844 8 7	.....
Income tax ...	25,005 14 2	19,918 13 8	.....	5,087 0 6
Stamp ...	47,851 9 11	63,519 7 9	15,667 13 10	.....
Moturpha ...	.....	.....	.....	.....
Total ...	1,43,577 3 6	2,03,002 9 5	64,512 6 5	5,087 0 6
Grand Total ...	18,13,975 13 1	19,32,674 1 3	1,23,785 4 8	5,087 0 6
Net ...			1,18,698 4 2	

The increase exhibited under the item Land Revenue of Rupees 59,272-14-3 arose partly from the waste lands being charged in full, and partly from large tracts of land being brought under the influence of the plough. The increase under the head Abkary of Rupees 48,899-3-0 is attributable to the Military Cantonment farm having been added to our own. The decrease under the Income tax is owing to the abolition of the one per cent. rate. The increase under "Stamp" was caused by the extensive sales of stamps, the Munsiffs having been now invested with the powers for deciding small causes. The increase of revenue in the Fusly under review, under all sources as compared with that of the preceding Fusly, is Rupees 1,18,698-4-2.

TRICHINOPOLY.

Statement No. 11.

29. Annexed is the Demand Collection and Balance Statement of the Fusly under report :—

Items.	Demand.	Collection.	Balance.	Collections up to August 1274.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Permanently settled ...	50,088 9 2	45,861 9 5	4,226 15 9	4,027 3 10	199 11 11
Shrotriem Jodi ...	10,333 12 1	9,933 2 4	400 9 9	383 7 1	17 2 8
Ryotwar ...	16,46,497 4 10	15,70,038 4 5	76,459 0 5	69,279 11 1	7,179 5 4
Miscellaneous Statement No. 9.	22,751 13 9	22,470 5 6	281 8 3	111 1 8	170 6 7
Total ...	17,29,671 7 10	16,48,303 5 8	81,308 2 2	73,801 7 8	7,566 10 6
Abkary ...	1,19,564 4 0	1,14,689 15 9	4,874 4 3	4,874 4 3	.....
Miscellaneous Statement No. 9.	.....	.....	.....	.....	.....
Total ...	1,19,564 4 0	1,14,689 15 9	4,874 4 3	4,874 4 3	.....
Income tax ...	19,418 9 8	15,482 4 5	3,936 5 3	3,482 3 9	454 1 6
Miscellaneous Statement No. 9.	500 4 0	500 4 0	.....	.....	.....
Total ...	19,918 13 8	15,982 8 5	3,936 5 3	3,482 3 9	454 1 6
Stamp ...	61,785 1 0	61,785 1 0	.....	.....	.....
Miscellaneous ...	1,734 6 9	1,734 6 9	.....	.....	.....
Total ...	63,519 7 9	63,519 7 9	.....	.....	.....
Grand Total ...	19,32,674 1 3	18,42,495 5 7	90,178 11 8	82,157 15 8	8,020 12 0

30. As per instructions conveyed in paragraph 16 of Board's Miscellaneous Circular, No. LXIX, dated 30th June 1864, all other items under "Ryotwar Sundry," except the four printed in the form under that head were carried to the head Miscellaneous in the Demand Collection and Balance Statement for June last, but on the receipt of the Board's Miscellaneous Circular, No. LXXXVIII, dated 12th August 1864, directing that such items as are included in the Pottahs, and cannot be credited to any one of the four heads, should be exhibited under the fifth head "Other Items" under "Ryotwar Sundry," an alteration Memorandum was prepared and forwarded to the Board's, and to the Accountant General's Offices, and the entries in that statement, as per alteration Memorandum, will be found to correspond exactly with those in the accompanying Demand Collection and Balance Statement.

31. A separate Memorandum showing the Demand Collection and Balance of each item under the head "Land Revenue Miscellaneous" is forwarded herewith as directed by the Board in the second paragraph of the above Circular (No. LXXXVIII of 1864).

32. A balance of Rupees 199-11-11 for the Fusly under report, and of Rupees 399-7-10 for the preceding Fuslies, will be observed under the item "Permanently settled." These are all the Moturpha Revenue of Fuslies 1271, 1272, and 1273, included in the Kauttoopootoor Peishchash. All these amounts will have to be struck off the accounts after the receipt of the orders of Government sanctioning the recommendation made by the Board in their Proceedings No. 5,958, dated 12th September 1864, paragraph 10.

33. Measures have been adopted for the early collection of the arrears, which is very inconsiderable, being only Rupees 8,020-12-0.

34. A difference of Rupees 57-8-0 will be observed between the entries in the return furnished to the Stamp Superintendent and the Treasury accounts, Demand Collection and Balance Statements, and the Jummahbundy accounts. The reason is this—as per instructions conveyed in Board's Proceedings, No. 1,199, dated 24th February 1864, stamps to the value of Rupees 56 have been taken from the stock, and supplied gratis to the parties whose lands were taken up for the Salem road, in the cases in which the cost of stamps for engrossing the deed of sale was disproportionate to the value of the lands. A Rupee and a half worth of stamps were also taken from the stock to be given gratis in lieu of damaged stamps, as per Board's Standing Circular No. 7,163, dated 23rd December 1861. The total value (57-8-0) of stamps thus taken out of the stock having not been realized, it was not brought in the Treasury, &c., accounts, but as the stamps have actually been expended and taken out of stock, it was exhibited in the annual statement of sales furnished to the Superintendent of Stamps.

Interest account.

35. According to the instructions conveyed in Board's standing Circular, No. XXX, dated 8th April 1864, and Board's Proceedings No. 4,031, dated 30th June 1864, paragraph 17, a Memorandum showing the amount realized on account of interest under each item is sent attached to the Statement No. 11.

Statement No. 12.

36. Almost all the balance that is exhibited in this statement has since been collected, and the explanation given in paragraph 32, applies equally to the balance which will fall in arrears in the revenue of the Kauttoopootoor Moottah for the Fusly under review.

Statement No. 13.

37. The following is a statement of the arrears of the previous Fuslies:—

Items.	Arrears at the commencement of Fusly 1273.	COLLECTIONS.			Balance.
		Collections up to August 1274.	Amount remitted.	Total.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land	49,575 12 0	46,060 11 3	...	46,060 11 3	3,515 0 9
Sundry Abkary ...	3,195 0 0	3,195 0 0	...	3,195 0 0	...
Income tax	4,158 8 9	3,926 0 9	158 12 6	4,084 13 3	73 11 6
Moturpha	13 5 6	...	...	...	13 5 6
Stamp	...	...	...	...	...
Total...	56,942 10 3	53,181 12 0	158 12 6	53,340 8 6	3,602 1 9

38. Enquiries into the causes of these arrears appear to have been instituted by the officers who conducted the Jummahbundy Settlement; and a statement showing the sums recoverable, doubtful, and irrecoverable, is appended below. I request that sanction may be obtained for writing off the irrecoverable balance from the accounts. The irrecoverable balance includes also the amount recommended for remission in the last Jummahbundy report.

39. The head irrecoverable balance Rupees 2,454-2-11 have been ascertained to comprehend the balance due by Ryots who have deserted or died without leaving heirs, or have become paupers, also certain sums which have been inadvertently written twice over in the

accounts. Also the amount of the Niranikkam item for the Fuslies 1271-72, an item which was abolished for the Fusly under review under orders* from the Board.

Items.	y.	ARREARS.									Total.		
		Recoverable.			Doubtful.			Irrecoverable.					
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Permanently settled	1271	...	...	...	199	11	11	...	...	...	199	11	11
	1272	...	...	...	199	11	11	...	...	...	199	11	11
		...	...	...	399	7	10	...	...	...	599	7	10
		...	...	...	...	...	...	12	4	9	12	4	9
	1269	...	...	...	...	...	...	124	5	11	124	5	11
	1270	...	...	...	...	...	...	...	...	...	...	...	...
	1271	91	10	6	8	0	9	1,271	11	2	1,371	6	5
	1272	511	0	8	63	15	7	1,032	7	7	1,697	7	10
		...	...	...	...	...	...	...	...	...	...	...	...
		...	...	...	72	0	4	2,440	13	5	3,115	8	11
					73	11	6	...	...	...	73	11	6
					...	...	...	9	10	0	9	10	0
					...	...	...	3	11	6	3	11	6
	1271				...	...	...	13	5	6	13	5	6
					...	...	...	...	...	...	...	...	...
Grand Total...	.....	692	11	2	545	3	8	2,454	2	11	3,602	1	9
Remissions found necessary after Jummahbundy Fusly 1273 ...								727	10	8			
Total Irrecoverable...								3,181	13	7			

Remissions after Jummahbundy.

40. Shavy of Nunjah crops to the extent of Rupees 727-10-8 having occurred after the Jummahbundy from failure of irrigation, the amount is shown at the foot of the above statement, and I request that sanction† for the remission of this amount also may be granted.

† Vide Board's Miscellaneous Circular, No. LXXIX, dated 19th July 1861, paragraph 5.

Coercive Process.

41. In six instances immovable property to the extent of Rupees 430-14-0, and in forty-seven instances moveable property to the extent of Rupees 430-14-0 have been sold, and the Government dues made good.

Collections and Charges.

42. Statement No. 14.—The gross collections under all sources of revenue for the Fusly under report amount to Rupees 18,95,416-11-7, and the total expenditure Rupees 2,74,135-6-10. The rate per cent. of expenditure is 14½, or one-quarter per cent. over and above that of the preceding Fusly. The increase is so little that it calls for no explanation.

Village accounts.

43. The Curnums in the villages keep the village accounts in the prescribed forms. They have obtained sufficient experience now to write fairly on paper.

44. An entry of all lands acquired by public servants in this District is kept in the office. No change has taken place in the extent of such lands since the submission of the last Jummahbundy Report. An abstract of the entry is given below:—

Number of individuals.	Extent of land.	Assessment.
	Acres.	RS. A. P.
64...	2,240	5,678 3 1

SETTLEMENT REPORT OF TRICHINOPOLY.

Wells.		45. The	number of new wells sunk in this
Up to the end of Fusly 1272	2,972	Fusly is shown	in the margin. The indulgence
During the Fusly 1273	310	allowed to	Ryots to enjoy the full benefit
	3,282	of improve	ment at their own cost serves
Rained	1	as a suffice	for them to make such
	3,281	improvement	gely.

Huzur and Taluk accounts.

Vide Board's Standing Circular, No. V, dated 18th January 1864.

counts in use in the Huzur are all in the prescribed form, and the Ragbunath Row, takes great care in strictly conforming to the Accountant General's Circulars respecting them.

Conduct of public servants.

47. As I was
I consid

TRICHINOPOLY,
4th October 1864.

TABLE

Paras. 1 & 2.	Officers that conducted the Jummahbundy Settlement.
3.	Puttahs.
4 & 5.	Season.
6.	Public health.
7.	Vaccination.
8.	Prices of Grain.
9.	Ryots' holdings, Statement No. 3.
10.	Nunjah waste remitted.
11.	Cultivation.
12.	Waste charged.
13 & 14.	Particulars of Remission, Statements Nos. 4 and 5.
15.	Cowle lands.
16.	Special products, Statement No. 7.
17.	Moturpha.
18 to 25.	Land Revenue Sundry, Miscellaneous and Forest Revenue Items, Statement No. 9.
26.	Fisheries.
27 & 28.	Fiscal results, Statement No. 10.
29 & 30.	Demand Collection and Balance of all Sources of Revenue, Statement No. 11.
31.	Demand Collection and Balance of all Items under the head "Land Revenue Miscellaneous."
32 to 34.	Explanations in regard to the balance.
35.	Interest Account.
36.	Demand Collection and Balance of Muttahs and Zemindaries.
37 to 39.	Old arrears, Statement No. 13.
40.	Remissions after Jummahbundy.
41.	Process (coercive).
42.	Collections and Charges, Statement No. 14.
43.	Village Accounts.
44.	Lands acquired by public servants.
45.	New Wells.
46.	Huzur and Taluk Accounts.
47.	Conduct of public servants.

TRICHINOPOLY,
th October 1864.

(Signed) A. R. McDONELL,
Officiating Collector.

SETTLEMENT REPORT

OF

MADURA.

1. I have the honor to submit my Report on the Settlement and Collection of the Revenue of this District for the past Fusly 1273, A. D. 1863-64, accompanied by the several Statements according to the annexed list, exclusive of Statement No. 2, which is omitted agreeably to the Board's Miscellaneous Circular, No. LXIX, dated the 19th June 1863.

2. The Report of the Sub-Collector on the Settlement of his Division is also submitted herewith.

Places at which Settlement was made.

3. The enclosed Statement No. 1 shows the Taluks settled by myself and the Sub-Collector, together with the places at which the settlement was conducted.

4. It will be observed from the Statement that the whole principal Division, consisting of four Taluks, was settled by myself; and the Sub-division, comprising two Taluks, by the Sub-Collector, and that the settlement of the several Taluks was conducted at more than two stations in each Taluk, and the period occupied in the settlement is sufficient to show that the settlement was not hurried over.

Variations in the number and tenures of villages with remarks on the number of Puttahs that may not have been renewed.

5. There was no variation either in number or tenures of villages as compared with the previous year.

6. I am glad to observe the gradual increase in the number of unrenewed Puttahs, which were, in the Fusly under report, 66 per cent. of the total number of Puttahs of the District; one reason why the number of renewed Puttahs this year was so great as this, is owing to new Puttahs having been given to the heirs of deceased Puttahdars; a large number of Puttahs had been continued year after year in the names of persons who had been dead for many years, these Puttahs have now been got rid of: so I hope next year the per-centage of unrenewed Puttahs will be greater.

7. The object of the permanent Puttahs having been well explained to the Ryots, they are generally now alive to the benefits resulting from the introduction of the system, as is apparent from the fact that two-thirds of the Puttahs were not issued anew, and there was not much difficulty experienced this year in making the Ryots produce their old Puttahs for insertion of the necessary alterations therein.

Season.

8. The cultivating season was, upon the whole, unfavorable, though it opened promisingly.

9. There were heavy falls of rain in April and May 1863, which enabled the Ryots to prepare the dry lands for cultivation, and raised second crop on the wet lands, and the slight falls from June to September contributed much to the cultivation of the Nunjah first crop and of the dry lands, which was further extended by the timely help derived from the abundant rains of October and November.

10. In December there was a partial fall of rain; but January, February, and March 1864 were quite dry.

11. Though there was an increase in the extent of cultivation above the last year, owing to the early rains, yet the yield was seriously affected greatly by their subsequent failure, and partly

by the excess of rains in October and November. The consequence was that the out-turn of Nunjah was about half the average return, and that of Punjab was still less. The yield of Cotton was indifferent.

12. The Sub-Collector describes the season in his division to have been particularly adverse for the dry cultivation, and Mr. Agnew considered it expedient to recommend a special remission to the Ryots on that account.

13. A table of the monthly fall of rain, prepared according to the instructions conveyed in the Board's Circular, dated the 19th June 1863, is annexed:—

	April.	May.	June.	July.	August.	Sep-tember.	Total.	Octo-ber.	Novem-ber.	Decem-ber.	Janu-ary.	Febru-ary.	March.	Total.	Grand Total.
	L. 100 ths.	L. 100 ths.	L. 100 ths.	L. 100 ths.	L. 100 ths.	L. 100 ths.	L. 100 ths.	L. 100 ths.	L. 100 ths.	L. 100 ths.	L. 100 ths.	L. 100 ths.	L. 100 ths.	L. 100 ths.	L. 100 ths.
Northern Section.	6 65	4 36	1 90	2 50	4 94	2 95	23 31	11 24	3 69	3 76	...	...	...	18 62	42 1
Southern Section.	8 73	2 42	0 94	0 61	5 21	0 71	18 64	8 61	3 40	1 04	...	...	...	12 56	31 21
Eastern Section.	4 71	1 31	1 67	0 15	2 68	0 72	10 33	6 91	7 33	2 29	...	...	...	15 72	26 6
Western Section.	7 25	4 10	...	...	0 25	...	11 60	8 36	6 97	3 91	...	...	...	18 44	30 4

Sanitary condition of the District.

14. The year under report was also equally unfavorable in a sanitary point of view. Fever and Small-pox made their appearance in September, and Cholera in December; the latter was very virulent during January, February, and March. From February, Fever has raged and carried off numbers of people in all the villages along the foot of the hills, and is still prevalent. Great loss of cattle also occurred from diseases in all parts of the District.

Results of Vaccination and the extent of its operation.

15. The following figures show an increase in the number of children vaccinated during the year under notice, and that almost all the cases proved successful:—

Fuslies.	Successful cases.	Unsuccessful cases.
1271	...	19,671
1272	...	19,481
1273	...	19,996

Number of persons emigrated.

	Fusly 1272.	Fusly 1273.	Increase.
Emigrants...	33,023	57,616	24,623
Do. returned...	34,382	40,359	5,977

17. Annexed is a short abstract showing the prices of agricultural produce prevailing during the year under report compared with two previous Fuslies 1271 and 1272, as well as the commutation prices at which the Land Revenue of the District was originally settled:—

Description of Grain.	Commuta-tion rates.	Fusly 1271.	Fusly 1272.	Fusly 1273.
Paddy, 1st sort, per garco	...	182	183	161
Do. 2nd do.	...	166	167	145
Cholum do.	...	195	186	158
Cumboo do.	...	163	151	145
Horse Gram do.	...	242	197	149
Raghi do.	...	175	166	154
Veragoo do.	...	123	115	87

18. It will be observed from the above abstract that the prices of paddy and dry grains fell considerably below the prices of last year.

19. It is difficult to account for the fall of prices satisfactorily in a year which proved so unfavorable for agriculture; but from inquiries I have made, I am induced to believe that the fall was mainly owing to less export of grain from this District, and to the good crops of the preceding year in this and neighbouring Districts.

Ryots' holdings.

20. From the abstract shown below, the Board will perceive with satisfaction that the holdings of the Ryots are steadily increasing year by year, which amounted in the year under notice to Acres 7,50,051, being an increase of 33,942 Acres at the close of the Fusly above the extent held by them at its commencement.

Holdings at the commencement of Fusly 1273... 7,16,109
Deduct given up... 37,483

Balance... 6,78,625

Add newly taken up ... 71,425

Total holding at the close of Fusly 1273... 7,50,051

21. The high prices obtained by the Ryots for their produce of late, which also finds a ready market, induce almost all classes of people to take to agriculture as a remunerative investment as well as an independent occupation. Hence the gradual increase in the holdings of the Ryots.

22. The extent of land taken up is nearly double that relinquished in this year, as will be seen from the figures given below:—

	Fusly 1272	Lands given up.	Lands taken up.
Fusly 1272	...	37,625	92,754
Do. 1273	...	37,483	71,425

Actual cultivation.

23. The subjoined abstract shows the actual cultivation including waste charged during the year under reference:—

ITEMS.	FUSLY 1272.		FUSLY 1273.		INCREASE.		DECREASE.	
	Land.	Tax.	Land.	Tax.	Land.	Tax.	Land.	Tax.
Dry	5,17,232	6,86,354	5,31,857	7,08,458	14,625	22,104	...	...
Wet	1,36,235	6,27,476	1,39,257	6,30,858	3,022	3,382	...	...
Garden	29,830	94,414	29,982	94,634	152	220	...	...
Dry converted into wet and garden	473	1,593	500	1,663	27	70	...	...
Garden converted into wet	57	272	128	649	71	377	...	...
Total...	6,83,827	14,10,109	7,01,724	14,36,262	17,897	26,153	...	...

Particulars.

Fuslies.	Cultivation.	Waste charged Shamilar Bunder remitted and charged.	Total.
1272	6,46,602	37,225	6,83,827
1273	6,57,745	43,979	7,01,724
Increase...	11,143	6,754	17,897
Decrease...	...	...	...

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24. The favorable commencement of the season is the cause of the augmentation in the cultivation as I have stated above.

Waste remitted and charged with reasons.

25. The remission granted on account of waste this year exceeds what was conceded last year by Rupees 16,699.

Waste remitted.		RS.
Fusly 1272...	...	48,244
Do. 1273...	...	64,943
Increase...		16,699

Two-thirds of this remission occurs in the Dindigul Division, which was necessarily allowed under the circumstances set forth by the Sub-Collector, and under the sanction of the Board, dated the 4th May 1864.

26. Every claim for remission underwent a careful scrutiny, and in disposing of it, the means of the Ryots and the principles enumerated in the Government Order, dated the 10th March 1860, as well as the Rules hitherto observed in the District, were taken into consideration, and a proper discretion was used.

27. The lands which were evidently left waste through the neglect of the holders were fully charged, while in cases where these were satisfactorily proved to have been left waste from causes beyond the control of the holders, remissions were allowed.

28. Fallows for Punjab were allowed this year to a trifling extent, and that in cases where the lands were reported exhausted.

29. The garden waste remitted in the Dindigul Division makes up the bulk of remissions in that item, which were generally necessary owing to the wells having become unworkable.

30. It was also found necessary to grant remission to a small extent of Rupees 3,492 on 2,800 Acres of land, which was either left waste by the death or desertion of the owners leaving no heirs, or such persons as were incapable of carrying on the cultivation.

Waste charged		RS.
Fuslies.	...	54,599
1272...	...	56,927
1273...	...	...
Increase...		2,328

neglect of the landholders to avail themselves of the help afforded by the favorable commencement of the season, I charged it fully, and also with a view to prevent similar negligence on their part for the future.

Particulars of Remission.—Statement No. 4.

32. Remission on account of Shamilat Banjar, or portions of fields left waste, were found indispensable under the same circumstances which caused the concession on the whole numbers of fields left waste—vide paragraphs 25 to 30.

33. The tanks having received a less supply of water, and for a shorter period than was the case last year, is the cause of the decrease in the item of land flooded in the beds of tanks.

34. Remission was granted for Nunjah withered crops to the amount of Rupees 10,182, which chiefly occurred in the Melur Taluk.

35. A careful examination of the withered crops was made, and the actual loss ascertained, and in allowing remissions, the gain by price obtained by the Ryots above the commutation rates was also taken into consideration.

36. I myself visited Melur at the time, and took measures to ascertain the correctness of the examination.

37. Remission was granted of 25 per cent. on the dry cultivation in the Ramgheri Division under the circumstances set forth in the marginal correspondence. It amounts to Rupees 7,895.

To Board, 30th April 1864, No. 65.
From do., 4th May 1864, No. 2,725.

38. The next item of remission which calls for remark is the Teerwa Cummi, or remissions of part of the full tax allowed on highly taxed 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 this year, consequent on the less supply of water.

Sundry Items.—Statement No. 4.

39. The revenue under this head, during the year under review, amounts to Rupees 48,037; exceeding the revenue of last year by Rupees 4,624.

40. The increase in the Inam quit-rent occurs in the Sub-division, which is mainly attributed by the Sub-Collector to the imposition of quit-rent by the Inam Commission on the Inams in the Dindigul Division—vide paragraph 13 of the Sub-Collector's Report.

41. The revenue from the Fish rents amounts to Rupees 15,711, being an increase of Rupees 3,890 above the last year's income. The bulk of the increase occurs in the Sub-division, which is explained by the Sub-Collector to be owing to the higher prices obtained at auctions for the right to fish in certain tanks.

42. The decrease in the Item "Tree tax," is attributable to certain trees in the Sub-division, which had been rented up to last year having been made over to the Ryots on Tree tax in this year.

43. Grass tax is levied only in the Sub-division, the increase in that item is accounted for by the Sub-Collector, as by the result of the rectification of some errors in levying the tax. The particulars of the revenue from this branch are given below:—

	RS.	A.	P.
Quarter tax on one-fifth of the Ryots' holdings ...	8,453	15	7
Grass tax on land taken on Darkhast ...	499	14	4
Do. on do. without do. ...	269	3	3
Do. levied according to custom ...	2	2	0
	9,225	3	2

Extent of land cultivated with special products, such as Sugar-cane, &c.—Statement No. 7.

	Acres.
Fusly 1272 ...	83,681
" 1273 ...	1,08,594
	25,123

44. The favorableness of the season at its commencement and the high price of Cotton caused an increase in its cultivation, as per margin; but the young crops were somewhat injured by the heavy rains of November. The produce was, therefore, rather indifferent in quantity and quality.

	In Fusly 1272.	In Fusly 1273.
Cotton per lb. ...	Rs. 0 6 7	0 8 8

45. The value of Cotton per lb. is given in the margin in comparison with the last Fasli.

46. There is also increase in the cultivation of Sugar-cane and Indigo, as shown below:—

	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Indigo ...	158	173	15	...
Sugar-cane ...	165	304	139	...

General results of the Land Revenue Settlement.—Statement No. 10.

47. The details of the Land Revenue Settlement having been given in the above paragraphs, I now beg to exhibit, by the following short abstract, its general results, including Peshcush, the net increase being Rupees 6,768-7-3 above the settlement of the previous Fusly.

48. It will be observed that the interest on arrears of land and other sources of revenue has been excluded from the respective heads of revenue in this year under the Board's Miscellaneous Circular, No. LXIX, dated the 30th June last, while the entries for the last Fusly 1272, which

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include this item were taken for comparison, as they are in the last year's Statement without disturbing the arrangement of the items in that year's account.

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Peshcush...	7,55,973	7,55,973	.....	.....
Quit-rent of Shrotriem villages	8,904	8,904	.....	.....
Rents for one or more than one year	.....	.....	.....	.....
Ryotwar	14,35,198	14,42,019	6,821	.....
Amani or division of produce...	4,509	5,238	729	.....
Miscellaneous	7,713	6,931	.....	782
Total...	22,12,297	22,19,065	7,550	782
Net...			6,768	

49. The favorable beginning of the season, and consequent increased cultivation accounts for the small increase in Ryotwar. This increase, though small in itself, is particularly satisfactory, as it has occurred in a year which proved unfavorable for agriculture, especially when contrasted with the last year, which was decidedly a good one.

50. The increase in the Amani branch of revenue is owing to the higher prices obtained for the produce falling to the share of Government in the Amani villages.

51. With respect to Miscellaneous, I beg to observe that the decrease shown above under that head is merely nominal, and is the consequence of the exclusion from that head of the interest on the arrears of the Land Revenue this year, while it includes that of the last Fusly.

Sundry Sources of Revenue.

52. The settlement of Sundry Sources of Revenue amounts to Rupees 8,81,812-12-6, falling short of the preceding year by 73,663. The particulars are shown in the following abstract:—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Forest	4,920	2,191	.....	2,729
Abkary	96,012	95,900	.....	112
Income tax	1,06,830	78,799	.....	28,031
Moturpha	.....	.....	.....	.....
Sea Customs	33,637	49,194	15,557	.....
Land Customs	671	919	248	.....
Salt	5,74,083	4,84,812	.....	89,271
Stamps	1,39,323	1,69,998	30,675	.....
Total...	2,55,476	8,81,813	46,480	1,20,143
Net...				73,663

Income Tax.

53. The large decrease in Income tax is mainly due to the operation of Act XXVII of 1863, reducing the duties to three from four per cent.

54. The larger exports to Ceylon and other places of Piece Goods, Oil Cakes, Paddy, &c., and also the increased imports of Cheya-roots, Pepper, Boiled Nuts, Piece Goods, Timbers, &c., are the causes of the increase in the Sea Custom Revenue.

55. In reference to paragraph 19 of the Board's Circular, dated the 7th July 1860, I enclose herein a Statement containing the detailed information in regard to Sea and Land Customs.

MADURA.

56. The great falling off in the Salt Revenue is due partly to the introduction by rail into Coimbatore and Salem of Madras salt, and mainly to the abolition of certain salt pans. The bad state of the salt roads also contributed to this unpleasant result.

The particulars of the salt transaction are as follow:—

ITEMS.	Fusly 1272.		Fusly 1273.		Increase.		Decrease.	
	In. Mds.	Seers.	In. Mds.	Seers.	In. Mds.	Seers.	In. Mds.	Seers.
Quantity in store at the beginning of the Fusly...	9,43,911	8	7,14,335	37	...	...	2,29,575	11
Do. manufactured during the Fusly...	1,81,425	4	1,68,654	19	...	...	12,770	25
Gain by measurement, &c.	75	...	36	6	...	...	38	34
Spontaneous salt	...	...	...	...	...	...	...	...
Total...	1,81,500	4	1,68,690	25	...	...	12,809	19
Total...	11,25,411	12	8,83,026	22	...	...	2,42,384	30
Deduct sales	3,85,083	30	3,26,353	32	...	...	58,729	38
Remainder...	7,40,327	22	5,56,672	30	...	...	1,83,654	32
Wastage written off under the sanction of Government...	25,991	25	20,634	36	...	...	5,356	29
Remainder...	7,14,335	37	5,36,037	34	...	...	1,78,298	3
Wastage now recommended to be struck off...	20,634	36	26,698	2	6,063	6	...	...
Balance...	6,93,701	1	5,09,339	32	...	...	1,86,361	9

57. Appended is a Statement showing the details of Home and Inland consumption, as well as the quantity imported from Tinnevely:—

ITEMS.	Fusly 1272.		Fusly 1273.		Increase.		Decrease.		Quantity received from Tinnevely.	
	L. Mds.	S.	L. Mds.	S.	L. Mds.	S.	L. Mds.	S.	L. Mds.	S.
Home consumption	3,23,103	30	2,94,969	27	...	...	28,134	3	9,510	...
Inland consumption.										
Coimbatore	45,669	15	22,833	5	...	...	22,836	10	...	...
Trichinopoly	2,163	30	1,164	10	...	...	999	20	...	...
Salem	6,061	35	2,667	35	...	...	3,394	...	...	...
Tanjore	292	20	93	30	...	...	198	30	...	...
Tinnevely	1,751	10	565	...	...	...	1,186	10	...	...
Pudukotai	3,161	10	460	5	...	...	2,701	5	...	...
Export to Penang	2,880	...	3,600	...	720	...	...	...	...	...
Total...	61,980	...	31,384	5	720	...	31,315	35	...	...
Grand Total...	3,85,083	30	3,26,353	32	1,720	...	58,729	38	Net.	58,729 38

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MADURA.

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58. The Stamp Revenue shows an increase of Rupees 30,675,* which is attributable to the larger demand for Stamps in consequence of increased litigation, and to the purchase of certain Stamp papers of high value by parties for filing in Suits concerning the Ramnad and Sheva-gungah Estates, and two others for obtaining the jewels and other property left by the deposed Poligar of Ramnad.

59. Annexed is a short abstract Statement exhibiting the revenue derived from all sources compared with the settlement of the previous Fusly :—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue...	22,12,297	22,19,065	6,768	...
Sundry Sources of Revenue ...	9,55,476	8,81,813	...	73,663
	31,67,773	31,00,878	6,768 Net	73,663 66,895

60. The great falling off in the Sundry Sources having absorbed the small increase in the Land Revenue, made the entire revenue of the Fusly under notice less than the preceding year by Rupees 66,895.

Demand Collection and Balance of the Current Revenue.—Statement No. 11.

61. The following is a Statement of the Talukwar Demand Collection and Balance of the year under notice :—

Taluks.	Demand.	Collection within the Fusly.	Subsequent Collection to the end of July.	Balance.
	RS.	RS.	RS.	RS.
Terunungalom ...	3,26,889	3,06,876	20,009	4
Madura... ..	2,29,297	2,26,889	2,274	134
Melur... ..	2,69,045	2,23,003	38,064	7,978
Periakolam ...	2,07,020	1,95,411	11,445	164
Total ...	10,32,251	9,52,179	71,792	8,280
Dindigul... ..	2,46,293	2,14,522	31,701	70
Palany	1,72,380	1,55,284	17,023	73
Total ...	4,18,673	3,69,806	48,724	143
Total ...	14,50,924	13,21,985	1,20,516	8,423
Settanendal, &c., villages ...	5,238	2,833	400	2,005
Total ...	14,56,162	13,24,818	1,20,916	10,428
Zemindaries	7,55,973	5,60,067	36,318	1,59,588
Grand Total ...	22,12,135	18,84,885	1,57,234	1,70,016

62. About $\frac{1}{10}$ ths of the Ryotwarry current balance including the quit-rent on the Inam villages, viz., Rupees 8,423, will be seen to occur in the single Taluk of Melur. I have issued strict orders for its early collection.

63. The remainder of the balance scattered over the other Taluks in small sums is under realization, with exception of a portion incident on boundary disputes, &c., for the early settlement of which instructions have been issued.

64. The balance of the Amani villages is due by the purchaser of the paddy of those villages, which is in the course of collection according to instalments.

65. A greater portion of the balance of the Zemindary Peshcush, viz., Rupees 1,31,904, is due by the Ramnad Zemindar, who is desired to pay it at once, and its early realization is expected.

66. Of the remaining balance of Peshcush, Rupees 19,668 are outstanding against the Estate of Kannivadi, a portion of which has been attached for it; but the renter has since sent a Hundi in favor of the Secretary and Treasurer of the Madras Bank for Rupees 12,000, which, when cashed, will reduce the balance to Rupees 7,668. This, I hope, will soon be paid.

67. The Zemindars of Velliangoondum and Serupalai have to pay Rupees 2,152-3-8 and 229-1-11 respectively. My repeated orders for the payment of the balance having had no effect on them, I was obliged to attach these two petty estates, the owners of which have no Sunnuds.

68. The balance of Rupees 3,520-13-3, due by the Guntamanaikur Zemindar, has since been paid; and the Aralanaikur Zemindar, who owes Rupees 2,712-13-9,* has been strictly ordered to pay up.

* This has been since collected fully.

69. The balance in Akkary has since been mostly paid by Hundi in favor of the Secretary and Treasurer of the Madras Bank, and the remainder is in course of collection.

70. A greater portion of the Income-tax balance has since been realized, and the remainder is under collection.

Demand Collection and Balance of Arrears.—Statement No. 12.

71. I append a Statement of the old balances outstanding at the end of July last :—

Fuslies.	Recoverable.	Doubtful.	Irrecoverable.
	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue.			
1265	...	3 6 11	...
1266	...	70 13 0	...
1267	...	93 3 11	...
1268	...	184 14 9	...
1269	...	183 3 6	...
1270	...	191 1 7	...
1271	...	190 7 4	...
1272	1,082 12 7	198 10 8	208 15 11
Total... ..	1,082 12 7	1,115 13 8	208 15 11
Akkary.			
1270	...	...	...
1271	...	...	...
1272	...	...	...
Total... ..	...	...	...
Grand Total... ..	1,082 12 7	1,115 13 8	208 15 11
Income tax.			
1271	...	...	...
1272	...	...	...
Total... ..	1,082 12 7	1,115 13 8	208 15 11

72. Of the balance composing the recoverable class, Rupees 1,016-11-3 are due by the Vellagoondum Zemindar, for which, and for the current balance against him, the estate has been, as stated before, held under attachment.

73. Almost all the remaining portion of the balance occurs in the Melur Taluk, the Tahsildar of which states that a greater part of it is owing by an individual who has absconded from the village, and after whom inquiry is being made. The defaulter is a Curnum, and the arrears against him is the amount of an embezzlement; his private property has been ordered to be attached in satisfaction. Measures have been taken for the immediate collection of the remaining arrears.

74. The doubtful balance mainly depends on the disposal of a boundary dispute between a Government hill village (Taudicudi), and one attached to the Kannivadi estate, which, as I have informed in paragraph 71 of my last Settlement Report, cannot be settled without the aid of an Engineer Officer.

Recommendation of Irrecoverable Arrears for Remission. 75. On a careful inquiry I was satisfied that the recovery of Rupees 208-15-11 was hopeless, and therefore classed it as irrecoverable, and recommend sanction for its remission under the reasons given in Statement No. 13.

Extent to which coercive process was employed in the collection of Revenue.—A to Statement No. 13. 76. The enclosure A to Statement No. 13 shows that coercion was had recourse to for the recovery of but Rupees 279, being the balance outstanding against thirty-three Ryots, whose property, attached for its satisfaction, fetched Rupees 527; the surplus obtained above the arrears was paid to the parties concerned.

Statement No. 14. 77. The increased demand consequent on more extensive cultivation and more punctual payment of Pesheush are the chief causes of the augmentation in the collection of the current Revenue, and the increase in the collections of arrears is owing to the balance of Pesheush and the Ryotwary arrears being larger at the commencement of this Fusly than was the case in the last.

Charges.—Statement No. 14.—Salary of the Collector, Sub-Collector, Head Assistant, and Deputy Collectors.—Increase, Rupees 9,125. 78. This increase mainly results from the disbursement of salary to the Assistant Collectors, Mr. Nelson and Mr. Sewel, for twelve months and seven months and twenty-one days respectively in this year, while it was paid only to Mr. Nelson for two months and twenty-four days last year.

79. The Sub-Collector having been paid for thirteen months instead of eleven months and two days as in the last Fusly, is the secondary cause of the above increase.

Deputation Allowance.—Decrease, Rupees 473. 80. The decrease in this item is owing to the allowance being paid to the Acting Head Assistant Collector, Mr. Nelson, and to the Deputy Collector, Mr. Sewel, for five months and twenty-seven days and for nineteen days respectively in this year, whereas it was paid to the Acting Sub-Collector for seven months in the last Fusly at higher rates.

Fixed Tent Allowance.—Increase, Rupees 674. 81. This increase chiefly proceeds from the disbursement of the allowance to the Assistant Collectors, Messrs. Nelson and Sewel, for twelve months and six months and nineteen days respectively in this year, while it was paid only to Mr. Nelson for two months and two days in the last year.

Huzur and District Establishment.—Increase, Rupees 9,111. 82. This increase mainly results from the new establishment of certain Sub-Magistrates' offices in this year, and the increase of pay sanctioned to the Peons being paid for longer periods in this Fusly than was the case in the last.

83. The increase of pay to the Tahsildars and Serishtadars, according to Mr. Pelly's scale, having been paid in this year in accumulation for certain period, as per the sanction of Government, also tends to swell the charges under the above head.

Self Charges.—Decrease, Rupees 19,568-4-7.

84. The decrease under this head principally arises from a less amount of Kudivarum being charged this Fusly, in consequence of the falling off in the manufacture caused chiefly by the abolition of certain pans, and from a portion of Kudivarum of this Fusly being disbursed after its close in July 1844.

Saderwarid.—Rupees 1,174-12-3.

85. The increase under this head is mainly owing to the disbursement of the Saderwarid containing the value of the paper supplied to the Curnums, &c., for two years in this instead of one year in last Fusly.

The working of the new system of the Village and Taluk Accounts. 86. During the settlement tour, the annual and monthly accounts and the permanent Register A of the several villages were carefully examined, and certain defects were found in some cases, which were pointed out to them with instructions to remedy them.

87. The Taluk accounts are generally satisfactory.

88. With reference to the Board's Circular of the 13th August 1859, I beg to annex a short abstract showing the lands acquired by the Public servants during the Fusly under notice:—

Names of the Public servants.	Extent acquired.	Mode of acquisition.
	Acres.	
P. Subbier, Sub-division Serishtadar	8	By mortgage.
Ram Row, Vernacular Record-keeper	2	Do.
Narainsamy Naik, English Head Clerk	11	On Durkhast.
Devaperium Pillay, English Clerk	1	Do.
Parthasarathy Naik, English Accountant	99	By inheritance.
Perianaigum Pillay, Head Compositor	7	On Cowle.
Sodahamootoo Pillay, Compositor	7	Do.
Maduranaigum Pillay do.	3	Do.
Ramasawmy Pillay, Pressman	2	On Durkhast.
Camacheya Pillay, Ballman	2	On Cowle.
Naguvien, Gumastah, Terumungalom Taluk	5	Do.
Narasima Iyengar, Gumastah, Madura Taluk	13	On Durkhast.
Renga Row, Inspector 2nd Class, Madura Taluk	5	By purchase.
Thuttuvencataramien, Gumastah, Periacolum Taluk	10	By inheritance.
Subba Row, do. do.	3	By purchase.
Palavanum Pillay, Shroff	1	Do.
Ramasawmy Iyengar, 2nd Class Sub-Magistrate, Madura Town.	16	By Durkhast.
Subbier, Gumastah under do.	2	By mortgage.
Sathasiva Iyen, 2nd Class Sub-Magistrate, Trichuly	4	By do.
Ragaviengar, 2nd Class Sub-Magistrate, Sevagunge	3	By inheritance.
Pandien Pillay, Gumastah under do.	16	Do.
Rungasamien, Gumastah, Palay Taluk	21	By purchase.
Naranier, Clerk, Sub-Collector's Office	9	By do.
Do.	1	do.
Do.	4	By mortgage.
Do.	9	Purchase.
Do.	2	Mortgage.
Do.	7	Do.
Do.	3	Durkhast.
Do.	14	By inheritance.
Do.	5	Mortgage.
Do.	4	Durkhast.

89. I have every reason to be fully satisfied with my European subordinates and Deputy Collectors. The early submission of this report is entirely owing to the energy of my Serishtadar, Venkatasawmy Naik.

MADURA,
12th August 1864.

(Signed) V. H. LEVINGE,
Collector.

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(Signed) H. NELSON,
Acting Head Assistant Collector, for Collector.

SUB-COLLECTORATE.

1. In reporting on the Settlement of the Sub-division for Fusly 1273, I have the honor to forward the prescribed Statements.

2. The settlement of the villages on the plains was completed by Mr. VansAgnew, and when I joined the District on the 22nd June, I had only to distribute Puttahs in the hill villages.

3. There has been a considerable improvement in the number of renewed Puttahs, as will be seen from the following Statement. Whilst there was an increase in the number of holdings or Puttahs, the quantity renewed was very much below those of the previous years:—

Fuslies.	Total number of Puttahs.	Number renewed.	Number altered.
1272	32,292	19,580	1,582
1273	33,882	16,710	6,114

4. The state of the season during the year under report was so fully explained in his letter* by Mr. VansAgnew, that I refrain from recapitulating it here. On the whole it was a disastrous

one for the dry cultivation: so much so, that Mr. VansAgnew considered it expedient to recommend a special remission to the Ryots on that account. As regards wet cultivation, the effects of the season were tolerably good.

5. The Vaccination Returns do not call for any special remark. Its progress though slow promises well.

Fuslies.	Number vaccinated.	Number succeeded.
1271... ..	5,541	5,260
1272... ..	5,624	5,315
1273... ..	5,852	5,607

6. Cholera made its appearance at Dindigul and its vicinities with great vigour, and made serious havoc for about a month, resulting in the death of about five hundred souls. There was a considerable mortality among cattle in consequence of an epidemic which attacked them during the dry part of the year.

7. I annex a Statement of the rain-fall according to the several gauges:—

Months.	Sub-Collector's Office.		Dindigul Taluk.		Palny Taluk.	
	Inches.	100ths.	Inches.	10ths.	Inches.	100ths.
July 1863	...	35	...	78	...	...
August do.	1	9	1	28	...	50
September do.	...	30	...	53	...	...
October do.	13	4	14	20	10	40½
November do.	3	58	3	37	5	7
December do.	5	71	4	79	4	10½
January 1864	...	...	...	...	...	...
February do.	...	...	...	...	...	...
March do.	...	...	...	...	...	...
April do.	2	60	2	38½	...	65
May do.	7	88	7	3½	1	50
June do.	...	70	...	88½	...	16½
Total	35	25	35	25½	22	39½

8. As to prices; all kinds of grains sold at a lower rate than in the preceding year, but it should be remarked that whilst they did so during the first part of the year under reference, they rose high during the second part especially in the months of February, March, and April, when a falling off in the price is naturally expected as the result of a plentiful harvest. It would appear therefore that the out-turn of the year was scanty. Still however the average price of the year was on the whole favorable.

9. The holding of the Ryots has increased in the year under notice from more lands having been taken up than were relinquished; both were however less than in the previous year.

Fuslies.	Holding.	Lands given up.	Lands taken up.
1272	4,40,248	12,735	55,562
1273	4,62,728	12,317	34,797

10. The apprehension referred to in paragraph 13 of the Report of this Division on the settlement of Fusly 1272, chiefly accounts for the heavy engagements entered into in the year under report, also because it would appear that most of the applications for lands had been received in the preceding year. It is to the great credit of the Ryots that notwithstanding the bad state of the season, they have, with unremitting enterprise, nearly kept pace, as regards the extent of cultivation, with the highest year on record, Fusly 1272, as will be seen by the Statement below:—

Items.	FUSLY 1272.		FUSLY 1273.	
	Land.	Tax.	Land.	Tax.
	Acres.	Rupees.	Acres.	Rupees.
Punjab	1,91,981	2,07,809	1,89,599	1,99,048
Nunjah	27,528	1,17,875	28,163	1,18,881
Garden	23,162	71,233	23,183	71,559
Total	2,42,671	3,96,917	2,40,945	3,89,518

11. Under the above circumstances, and under the sanction conveyed in the Board's Proceedings under date the 4th May 1864, the extensive remission for waste, as shown in the margin, was granted.

Fusly 1272... ..	Rs. 31,385
" 1273... ..	54,060

Statement No. IV.

12. The only items of remission in this Statement calling for remark are Nos 1 and 7, of which the former forms part of the subject of the preceding paragraph, and the latter was granted to the Ryots of Ramagherry at quarter of the dry cultivation under the sanction above quoted, for the special reason that they suffered heavy loss of produce.

Sundry items.

13. The increase in the Inam quit-rent arises from the Inams enfranchised at the settlement of the Inam Commission.

14. There was an opportunity to sell the fishery of certain tanks in the year under report which could not be fished in the previous year owing to the stagnant state of the water. Hence the increase in the "Tank fishery."

15. The trees which had been rented out in previous years were made over to the Ryots on tree tax in the year under review. This accounts for the increase in the "Tree tax."

16. The increase in grass tax arises from some errors (partially rectified in Fusly 1272) having been fully rectified.

Statement No. V.

17. This Statement calls for no special remark.

Statement No. VI.

18. With regard to this account, I have only to observe that in one instance in which the Cowle had been granted by Mr. Peter, on condition that the Cowledar should keep up a water Pandal, it was cancelled under your orders, the condition having been neglected.

Vide letter 6th October 1863, No. 621.

Statement No. VII.

	Acres.
Fusly 1272... ..	16,115
" 1273... ..	27,019

19. Great eagerness is evinced by the Ryots for Cotton cultivation, and the result has been a considerable increase in the extent cultivated. But the produce during the year under review was very much below the average.

20. The other Statements call for no remark except the following.

Statement A in X.

21. The Comparative Statement of all sources of revenue exhibits a decrease of Rupees 5,407 below the preceding year chiefly arising from Ryotwarry. Fusly 1273 however stands the second highest year on record.

22. The collections during the year under notice were not so satisfactory as could be wished. The balance at the end of the Fusly amounted to Rupees 85,126, which was reduced to Rupees 26,146 by subsequent collections to the end of July. Of this a very small sum of Rupees 142 is under Ryotwarry, and Rupees 22,781 under permanent settlement, the remainder being under other different heads. Proper measures have been adopted for the recovery of balances under permanent settlement. Part of the Gannivady estate has been attached in satisfaction of a balance of Rupees 20,068.

23. The arrears of former years at the end of the Fusly amount only to Rupees 38-8-7 classed as follows:—

	RS. A. P.
Recoverable... ..	3 10 0
Doubtful	8 0 0
Irrecoverable	26 14 7

24. The doubtful arrear forms the subject of a boundary dispute, which will be settled on the receipt of a report from the Taluk.

25. Of the irrecoverable, Rupees 1-6-7 is the tax on a land which has been since found to belong to a Zemindary village in Coimbatore.

	RS. A. P.
Mr. Baynes	8 9 0
Rev. Shelton	11 0 11
American Mission... ..	5 14 1

Rupees 25-8-0 is the quit-rent on certain houses* on the Palny Hills for Fusly 1272, charged in the accounts by mistake, the fact of its having been redeemed not being communicated to the Taluk in time.

* Of this, as to the writing off of Rupees 25-8-0 as requested by the Sub-Collector, a separate communication will be made to the Board.

26. Under the above circumstances I request sanction to write off the above sum of Rupees 26-14-7 from the accounts.

27. No coercive measures were resorted to for the collection of revenue.

28. The Taluk and Village accounts are, I understand, in a satisfactory state. The Taluk accounts were examined at the last Jumabundy, and were found to be kept in strict accordance with the rules except that some slight deviations were noticed and rectified.

29. A Statement of lands acquired by public servants is annexed :—

LAND WHERE SITUATED.		Names of public servant.	Office.	LAND ACQUIRED.		When acquired, and whether prior or subsequent to employment in the Public service.	By what means acquired.	Nature of the interest possessed by such servant in such landed property.
Taluk.	Village.			Extent.	Assessment.			
Madura.	Vilacherry.	P. Soobiar.	Sub-Division Serishtadar	14 $\frac{1}{10}$	5 4 0	Subsequent.	From private income.	Mortgage.
Coonoor in Sevagunga Zemindary.	Mulligamaday.	Do.	Do.	2	2 4 0	Do.	Do.	Do.
	Voorooraly.	.....	.....	6 $\frac{9}{10}$	8 2 0			
Pulny.	Calayamputoor.	Rangasamy Iyer.	Gumastah in the Taluk.	3 $\frac{8}{10}$	12 13 2	Do.	By Dark-hast.	Proprietary.
Dindigul.	Balakistna-pooram.	Narayana Iyer.	1st Clerk Sub-Collector's Office.	8 $\frac{13}{10}$	10 9 4	Do.	From private income.	Do.
	Silapady.	Do.	Do.	5 $\frac{5}{10}$	5 7 4	Do.	Do.	Do.
	Do.	Do.	Do.	4 $\frac{9}{10}$	16 9 2	Do.	Do.	Mortgage.
Teroomungalum.	Alaghsira.	Do.	Do.	4 $\frac{1}{10}$	5 0 0	Do.	By Dark-hast.	Proprietary.
				23 $\frac{9}{10}$	37 9 10			

30. The wells and tanks formed in the year under report amount respectively to 208 and 7. Four topes planted under the new rules were abandoned during the year, as the trees planted did not flourish owing to the brackish nature of the soil. In two instances permission was granted to plant topes under the rules.

31. I am not in a position to say much upon the character of the Serishtadar and subordinates, but I would record that in a private Memorandum sent to me by Mr. Agnew he spoke in high terms of the efficiency of the Serishtadar, and generally of all the Clerks, and especially of the ready and effective help he had always had from the Dindigul Tahsildar. He spoke also favorably of the Pulny Tahsildar. My short acquaintance with the Sub-division officers prevents me doing more than confirming, as far as I have had opportunities of observing, Mr. Vans Agnew's opinion of his subordinates.

PERIAKOLUM,
29th July 1864.

(Signed) A. R. HUTCHINS,
Acting Sub-Collector.

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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 Fusly 1273 (A. D. 1863-64), and to forward, prepared in pursuance to the instructions contained in a Memorandum from the Secretary to Government, under date the 23rd August 1856, the set of Annual Settlement Accounts Nos. 1 to 14,* with the exception of No. 2 which was ordered by the

* With the exception of the Moturpha Statement No. 3.

Board of Revenue in paragraph 4 of their Miscellaneous Circular, No. LXIX, dated 19th June 1863, to be discontinued, and Statement No. 3, with two Enclosures A and B prepared according to the forms which accompanied the Board's Miscellaneous Circular, dated 19th June 1863 above quoted, together with four Statements showing the transactions in the Salt Department during the year under report, as well as two other Statements A and B prepared according to the instructions contained in paragraph 19 of the Proceedings of the Board of Revenue, dated 7th July 1860, No. 3,145, making in all twenty-four Statements.

2. The additional Statement which was usually forwarded to the Board as required in their Proceedings of the 16th July and 22nd November 1858, has not been sent, as Statement No. 3 contains all the particulars embraced in that Statement.

Stations at which the Settlement was made.

3. The subjoined Statement No. 1 shows the stations at which the Puttahs were distributed in each of the nine Taluks of this District :—

No. 1.

Names of the European Officers.	Taluks.	Stations where the Jumma-bundy was made.
Collector's Division, Mr. Silver, Collector.	Tinnevely ...	Huzur Cutcherry.
	Sankerninarcoil ...	Cusbah Sankerninarcoil.
	Tenkarrai ...	Trichendoor.
	Streevilliputtoo ...	Cusbah Streevilliputtoo.
Mr. Armstrong, Acting Head Assistant Collector.	Sattoor ...	Cusbah Sattoor.
	Ottapedaram ...	Cusbah Ottapedaram.
Mr. Underwood, Deputy Collector.	Nanguneri ...	Tirukurangudy.
	Ambasamudram ...	Cusbah Ambasamudram.
	Tenkasy ...	Courtallum.

SETTLEMENT REPORT OF

Variation in the number and tenure of villages.

4. The Statement No. 2 exhibits the several descriptions of the villages in the District in comparison with those in the preceding year.

No. 2.

Denomination of Villages.	Fusly 1272.	Fusly 1273.	Increase.	Decrease
Nunjah (wet) Mottafysal villages	No. 932	No. 932	1	...
Do. Pottom villages, paying a favorable assessment in grain	24	24	...	...
Do. Poroopoo do. do. fixed in money	116	115	...	1
Punjah (dry) villages	15	15	...	...
Taram (Ryotwar) villages	78	75	...	3
Cattuguttah villages	74	77	3	...
Inam villages	...	...	...	...
Total Government villages ...	1,251	1,251	...	...
Zemindary villages...	725½	725½	...	...
Grand Total...	1,976½	1,976½	...	...

5. In the year under report one village was transferred from the head of Punjah to that of Mottafysul, in consequence of the dry lands in the above village which were converted into wet in Fusly 1273, having been assessed with full Teerwah with reference to the rate prevailing in the neighbouring village; hence the increase of one village under the head of Mottafysul, and the decrease of one village under the head of Punjah.

6. The decrease of three villages under the head of Cattuguttah, and a corresponding increase under the head of Inam, is owing to three villages in the Tenkarai Taluk which were hitherto entered in the accounts under the head of Ayen Cattuguttah having been transferred to the head of Inam, agreeably to the orders of the Board of Revenue contained in their Proceedings of 12th August 1863, No. 5,026.

7. 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
1272	1,29,376	66,180	18,096	84,276	45,100	34
1273	1,31,289	68,970	14,875	83,845	47,444	36
Increase...	1,913	2,790	.....	.....	2,344	...
Decrease...	.....	.....	3,221	431	.....	...

The total number of Puttahs for Land Revenue amounted in the year under report to 1,31,289, of which 68,970 remained altogether unaltered, and 14,875 were modified by additional entries, owing to slight changes which took place in the holdings of the Ryots during the year under reference, and the remainder or 47,444 Puttahs were renewed, partly owing to Puttahs which

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were in the names of deceased persons having been now made out in the names of the actual occupants and heirs, and to Puttahs of the previous year not having been produced for the purpose of entering the alterations that have taken place in holdings during the year under report, and partly to numerous changes in holdings, and to the levy of Fasaljasty on Punjah lands under private wells having been ordered by the Board, in their Proceedings of 18th December 1863, No. 8,006, to be discontinued. This renewal bears a proportion of 36 per cent. on the total number of Puttahs.

Season and Sanitary state of the District.

8. The Board will have observed from the official year report, forwarded on the 16th May 1864, that the season was on the whole unfavorable for cultivation for want of timely rains. An abstract Statement of the rain-fall as reported during the year is subjoined, but it cannot be regarded as accurate, and I think it under-stated. I trust this will be improved, and greater accuracy obtained.

Abstract Statement of rain-fall during Fusly 1273.

Months.	Average fall in each month as reported previously in the monthly Return.	
	Inches.	Tenths.
April... ..	7	3.520
May... ..	1	.395
June... ..	...	9.394
July... ..	...	5.683
August	1	1.696
September	...	2.305
Total...	11	2.994
October	...	6.580
November	...	7.450
December	...	3.930
January	...	...
February	...	.50
March	...	.210
Total...	1	8.220
Grand Total...	13	1.215

9. The aggregate extent of wet cultivation raised during the Carr and Peshannu seasons under the three sources of irrigation in this District, viz., the main river Tambrapoorney, minor

SETTLEMENT REPORT OF

rivers, and rain fed tanks, and the extent which suffered from failure of crops, are exhibited in the subjoined table in comparison with the preceding year :—

Actual wet cultivation in Mottafysul and Tarum villages inclusive

Sources of Irrigation.	EXTENT OF CULTIVATION.				FAILURE OF CROPS.			
	Fusly 1272.	Fusly 1273.	Increase.	Decrease.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9
Carr.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
	Tambrapoorny...	37,279	38,672	1,393	...	...	2	2
	Minor rivers ...	16,108	27,010	10,902	...	118	...	118
	Rain-fed tanks...	4,564	16,758	12,194	...	...	...	...
Peshanum.		57,951	82,440	24,489	...	118	2	116
	Tambrapoorny...	51,931	52,757	...	2,174	...	11	11
	Minor rivers ...	60,260	55,937	...	4,323	7	207	200
	Rain-fed tanks...	53,763	45,220	...	8,548	1	213	212
Total.		1,68,959	1,53,914	...	15,045	8	431	423
	Tambrapoorny...	92,210	91,429	...	781	...	13	13
	Minor rivers ...	76,368	82,947	6,579	...	125	207	82
	Rain-fed tanks...	58,332	61,978	3,646	...	1	213	212
Grand Total		2,26,910	2,36,354	9,444	...	126	433	307

10. There has been an increase of Acres 9,444 in the wet cultivation during the year under report over that raised in the preceding year, as will be seen from the above table. The extent of wet land on which the crops entirely perished during the year under consideration, amounted to Acres 433, being 2 Acres in Carr, and 431 Acres in Peshanum, and exceeds that of the previous year by Acres 307.

Carr wet cultivation or early crops.

11. Owing to timely setting in of the south-west monsoon, and to the heavy rain which fell in April 1863, the cultivation raised in the Carr season exceeded that of the previous year by Acres 24,489. This increase occurred chiefly under minor rivers and rain-fed tanks, in the Taluks of Streerivilliputtoor, Sankerninarcoll, and Nanguneri, but the out-turn of the harvest was scanty for want of rain in the subsequent months and from high winds.

Peshanum or late crops.

12. In the Peshanum cultivation there has been a decrease of 15,045 Acres below that of the preceding year, which is attributable to the failure of rain at the beginning of the season, and from December 1863 to March 1864. The crops on 431 Acres, or 423 Acres in excess of the previous year entirely perished from want of water. In several instances the crops yielded short produce.

Fanjah or Dry cultivation.

13. The Dry cultivation raised during the year under report falls short of that of the previous year by Acres 44,647 as shown below, owing to the failure of timely rains, and the yield was scanty :—

Fusly.	Acres.
1272	7,22,837
1273	6,78,190
Decrease...	44,647

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Garden cultivation.

14. In the Garden cultivation there has been a decrease of 312 Acres, below that raised during the preceding year, for want of timely rains, but the yield was good.

15. The sanitary condition of the province was good. Cholera and Small-pox occasionally prevailed in the northern Taluks, but not to a great extent. There was some loss of cattle from disease, but to no great extent.

Vaccination.

16. The results of Vaccine operations during the past year are shown in the subjoined table in comparison with those of the previous years :—

Fuslies.	Number vaccinated	Successful.	Unsuccessful.
1271	6,577	5,970	607
1272	6,003	5,345	658
1273	5,458	4,761	697

It will be observed that the number vaccinated during the year under review was 5,458; of these 4,761 were reported to be successful and 697 unsuccessful.

The people are well aware of the benefits of vaccination.

Prices of Grain.

17. The following Statement shows the prices of grain which prevailed in the District during the year under reference, in comparison with those of the preceding year. They are considered to be tolerably correct. The prices of Paddy and Horse-grain fell short of those of the previous year owing to these crops having given a better yield than in the preceding year, though they did not yield full produce. The rise in the prices of Cumboo, Raghy and Varagoo needs no remark, the same being very trifling.

Fuslies.	Paddy, first sort, per Garce.	Paddy, second sort, per Garce.	Cholam, per Garce.	Cumboo, per Garce.	Horse, Gram, per Garce.	Raghy, per Garce.	Varagoo, per Garce.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1272 ...	204 0 0	185 0 0	244 0 0	217 0 0	289 0 0	203 0 0	162 0 0
1272 ...	196 0 0	174 0 0	243 0 0	222 0 0	243 0 0	209 0 0	168 0 0
Increase...	...	...	...	5 0 0	...	6 0 0	6 0 0
Decrease...	8 0 0	11 0 0	1 0 0	...	46 0 0	...	...

Ryot's Holdings.

18. As directed in Clause 1st, paragraph 6 of the Board's Miscellaneous Circular, No. LXIX, dated 19th June 1863, Board No. 3,635, a Statement of holdings for Fusly 1273 is forwarded in the form B Enclosure to Statement No. 3, an Abstract of which is given below, from which it will be seen, that the total extent of land in the holdings of the Ryots for Fusly 1273 under the three heads of Wet, Dry, and Garden, falls short of that of the previous year by Acres 1,744, which

No. 3.

Statement No. 4.

Actual Cultivation.

Actual Cultivation. 19. The Land Revenue Beriz of Fusly 1273 on actual cultivation inclusive of tax on dry and garden lands amounted to Rupees 22,99,678-7-9, or Rupees 10,213-6-0 in excess of the Beriz of the previous year as shown in the subjoined Statement No. 4. —

MOTTAIRYSSUL.					
ITEMS.	Fully 1272.	Fully 1273.	Increase.	Decrease.	
1	2	3	4	5	
Extent of land cultivated.	1st crop Acres.	1,45,689 0 0	1,45,666 0 0	...	23 0 0
	2nd do. do.	63,568 0 0	71,892 0 0	8,324 0 0	...
	Total...	2,09,257 0 0	2,17,558 0 0	8,301 0 0	...
	Particulars. { Carr Acres. Peshanum do.	53,103 0 0	75,866 0 0	22,763 0 0	...
		1,56,154 0 0	1,41,992 0 0	...	14,462 0 0
	Total Moolwaram in Grain Cottahs...	5,73,937 17 3½	6,32,492 5 5½	59,204 9 1½	...
	Price per Grain Cottahs, Rupees...	2 11 7½	2 8 7½	...	0 3 0½
Extent of land cultivated.	1st crop Acres.	7,291 0 0	7,486 0 0	195 0 0	...
	2nd do. do.	2,870 0 0	3,461 0 0	591 0 0	...
	Total...	10,161 0 0	10,947 0 0	786 0 0	...
	Particulars. { Carr Acres. Peshanum do.	3,283 0 0	4,236 0 0	953 0 0	...
		6,878 0 0	6,711 0 0	...	167 0 0
	Total Moolwaram in Grain Cottahs...	16,218 5 4½	17,080 5 6½	862 0 1½	...
	Price per Grain Cottah, Rupees...	2 11 0½	2 12 2½	0 1 1½	...
Price thereof, Rupees...	43,658 4 2	47,159 8 5	3,501 4 3	...	
POTTOR.					
NUNJAH.					

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Statement No. 4—(Concluded.)

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
1	2	3	4	5
Extent of land cultivated.	2,791 0 0 840 0 0 3,631 0 0 1,104 0 0 2,527 0 0 10,705 10 11	2,747 0 0 1,018 0 0 3,795 0 0 1,313 0 0 2,482 0 0 10,885 7 11	208 0 0 164 0 0 209 0 0 179 13 0	44 0 0 45 0 0
Particulars. { Carr Peshanum Beriz thereof, Rupees...				
Extent of land cultivated.	3,113 0 0 748 0 0 3,861 0 0 16,848 3 6	3,049 0 0 1,005 0 0 4,054 0 0 17,261 7 9	257 0 0 193 0 0 413 4 3	64 0 0
Particulars. { Number of Acres cultivated Beriz thereof, Rupees...				
Extent of land cultivated.	1,58,884 0 0 68,026 0 0 2,26,910 0 0 16,34,908 9 0 7,22,837 0 0 6,11,234 14 6 13,287 0 0 43,321 10 3 8,95,008 0 0 22,89,465 1 9	1,58,948 0 0 77,406 0 0 2,36,354 0 0 16,81,241 12 6 6,78,190 0 0 5,74,993 14 0 12,975 0 0 43,442 13 3 8,50,113 0 0 22,99,678 7 9	64 0 0 9,380 0 0 9,444 0 0 46,333 3 6 121 3 0 10,213 6 0	 312 0 0 44,895 0 0
Particulars. { Number of Acres cultivated Beriz thereof, Rupees...				
Extent of land cultivated.	... .. ... .. ... .. ... .. ... .. ... .. ... .. ... .. ... .. ... ..	... .. ... .. ... .. ... .. ... .. ... .. ... .. ... .. ... .. ... ..	... .. ... .. ... .. ... .. ... .. ... .. ... .. ... .. ... .. ... ..	... .. ... .. ... .. ... .. ... .. ... .. ... .. ... .. ... .. ... ..

NUNJAH—(Concluded.)

Mottafysul.

20. There has been an increase in cultivation of Acres 22,763 in Carr owing to the timely setting in of the south-west monsoon, and a decrease of 14,462 Acres in Peshanum owing to the failure of timely rains, showing a net increase on the whole of Acres 8,301 in cultivation, and Rupees 42,238 in revenue over Fusly 1272.

Pottom or land paying a favorable assessment fixed in grain.

21. The net increase of 786 Acres in cultivation including Carr and Peshanum, and Rupees 3,501-4-3 in revenue under the head of Pottom is owing to the causes explained in the preceding paragraph under the head of Mottafysul.

Poroopoo or lands paying a favorable assessment fixed in money.

22. The reasons stated in paragraph 20 of this Report for the increase under the head of Mottafysul are equally applicable to the net increase under this head, viz., 164 Acres in cultivation, and Rupees 179-13-0 in revenue.

Ryotwar.

23. The increase of Acres 193 in cultivation, and Rupees 413-4-3 in revenue under this item, is attributable to the favorable character of the season for carr.

Total wet actual cultivation.

24. Thus the total increase in wet cultivation (first crop), and revenue (including assessment on second crop) under all the above heads amounts to Acres 64, and Rupees 46,333-3-6 respectively, in contrast with the previous year, as will be seen in the foregoing Statement No. 4.

Dry actual cultivation.

25. Under the head of Dry, there has been a decrease of Acres 44,647 in cultivation, and Rupees 36,241-0-6 in revenue. Of the above sum, Rupees 6,803-10-2 is the Fasulyasty on Punjab lands under private wells ordered by the Board in their Proceedings of 18th December 1863, No. 8,006, to be discontinued, and the remainder is due to the failure of timely rains.

Garden actual cultivation.

26. Notwithstanding a decrease of Acres 312 in cultivation under the head of Garden, there has been an increase of Rupees 121-3-0 in the revenue brought to account under that head, owing to the products raised having been mostly of the descriptions paying a high rate of assessment.

Waste charged and remitted.

27. The subjoined Statement No. 5 will show that the extent of land left waste during the year under report amounted in the aggregate to Acres 3,95,581, and the assessment thereon to Rupees 3,33,168-7-10, or Acres 42,550, and Rupees 30,468-12-11 in excess of the previous year.

No. 5.

ITEMS.	FUSLY 1272.			FUSLY 1273.			INCREASE.			DECREASE.		
	Land.	Assessment.		Land.	Assessment.		Land.	Assessment.		Land.	Assessment.	
WASTE CHARGED.	Acres.	RS.	A. P.	Acres.	RS.	A. P.	Acres.	RS.	A. P.	Acres.	RS.	A. P.
Nunjah.....	3,31,459	2,63,380	6 3	1,36,106	1,54,166	6 3	.....	.....	.....	1,95,353	1,09,274	0 0
Panjah.....												
Bagayet												
WASTE REMITTED.												
Nunjah.....	21,572	39,319	4 8	2,59,475	1,79,062	1 7	2,37,903	1,39,742	12 11	.....	.....	.....
Panjah.....												
Bagayet												
Total...	3,53,031	3,02,699	10 11	3,95,581	3,33,168	7 10	42,550	30,468	12 11	.....	.....	.....
PARTICULARS.												
First Crop.....	3,47,081			3,90,870			43,789					
Second do.....	5,950			4,711			.....			1,239		

SETTLEMENT REPORT OF

28. The accounts connected with waste under the heads of Wet, Dry and Garden, were carefully examined in the manner explained in my letter of 3rd August 1864, No. 308, and strict inquiries were made at the time of the settlement. Those lands that were proved on inquiry to have been left uncultivated through the neglect of the Ryots were charged with Teerwah. The waste thus charged amounts to Acres 1,36,106, and Rupees 1,54,166-6-3, being Acres 1,95,353, and Rupees 1,09,274 less than the previous year. Of the above sum, Rupees 59,314-3-11 is the assessment charged on portions of fields with reference to the orders of the Board of Revenue in their Circular of the 8th August 1859, and the remainder, or Rupees 94,792-2-4, is the assessment charged on entire fields left uncultivated.

29. As it was proved on inquiry that lands to the extent of Acres 2,59,475 were left uncultivated from causes over which the Ryots had no control, the assessment thereon amounting to Rupees 1,76,062-1-7 was remitted under the orders of Government, dated 10th March 1860. Of this sum Rupees 10,238-10-11 is the Teerwah on lands submerged by the inundation referred to in paragraphs 26 and 27 of my Settlement Report for Fusly 1272, and the remainder, or Rupees 1,68,823-6-8 is the assessment on lands left waste solely from failure of rain. Out of the above sum, Rupees 1,03,732-2-10 were remitted on Punjab lands, and Rupees 64,668-25-1 on Nunjah lands, left uncultivated in the Peshanum season. The total remission granted during the year under report exceeds that of the previous year by Rupees 1,39,742-12-11, as shown in the table No. 5.

No. 6.—Remission.

ITEMS.	AMOUNT OF REMISSION.			
	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
OCCASIONAL.				
1. Remission on account of drought	1,347 6 8	2,558 9 1	1,211 2 5	...
2. Do. on Panibudithy... ..	761 14 7	29 5 11	...	732 8 8
3. Do. on account of Zabitha Cowle	1,075 2 7	220 4 6	...	854 14 1
4. Half Teerwah on high level Nunjah lands cultivated by means of water raised by manual labor... ..	11,764 7 6	12,036 8 3	272 0 9	...
5. Remission on lands left waste in consequence of the bursting of tanks... ..	3,774 11 8	565 6 4	...	3,902 5 4
Do. on lands left waste from want of water	24,651 0 5	1,68,258 0 4	1,43,606 15 11	...
Do. on lands submerged by water	10,028 11 0	10,238 10 11	209 15 11	...
Do. on lands damaged by floods... ..	864 13 7	...	...	864 13 7
6. Land taken up for the experimental cultivation of Cotton	...	75 11 10	75 11 10	...
Total... ..	39,319 4 8	1,79,137 13 5	1,39,818 8 9	...
Total Occasional... ..	54,268 4 0	1,93,982 9 2	1,39,714 5 2	...
CUSTOMARY.				
7. Ready money Inams	21,317 2 10	20,478 13 1	...	838 5 9
8. Maniems in grain	5,120 14 7	5,425 15 5	305 0 10	...
9. Chaturbhagam, Panchamahissa, &c., Reyayet	46,507 14 1	40,468 1-5	...	6,039 12 8
10. Remission of quarter and half Teerwah on lands cultivated by Mirassidars of Brahmin caste	12,127 8 4	10,591 7 5	...	1,536 0 11
11. Do. of three-quarters Teerwah in Shrotriem lands	8,580 4 0	8,106 10 4	...	473 9 8
12. Arthamanem or remission of a moiety of the full assessment	12,425 0 5	12,343 1 1	...	81 15 4
Total... ..	1,06,078 12 3	97,414 0 9	...	8,664 11 6
Total Occasional and Customary... ..	1,60,347 0 3	2,91,396 9 11	1,31,049 9 8	...

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No. 6.—Remission.—(Concluded.)

ITEMS.	AMOUNT OF REMISSION.			
	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
MISCELLANEOUS.				
13. Odangadu or thorn trees	19 9 2	23 13 7	4 4 5	...
14. Tepe... ..	3,430 14 7	3,529 10 5	98 11 10	...
15. Palmirahs	22,701 5 2	21,917 9 8	...	783 11 6
16. Descaval Jodi, &c., on detached Inam lands... ..	0 8 0	0 8 0	...	...
17. Quit-rent	33 7 11	35 3 6	1 11 7	...
Total Miscellaneous deductions from Sundry Items of Revenue	26,185 12 10	25,506 13 2	...	678 15 8
Particulars. { Occasional... ..	3,473 12 8	1,900 12 6	...	1,573 0 2
{ Customary... ..	22,712 0 2	23,606 0 9	894 0 6	...
Grand Total... ..	1,86,532 13 1	3,16,903 7 1	1,30,370 10 0	...
1. Occasional remissions, or those granted at the Jammabundy with reference to the state of the season	57,742 0 8	1,95,883 5 8	1,38,141 5 0	...
2. Fixed remissions	1,19,146 1 3	1,11,871 0 8	...	7,275 0 7
3. Deductions for the payment of the village servants, &c.,	9,644 11 2	9,149 0 9	...	495 10 5

Particulars of Remissions.

30. The deductions made from the Beriz of Wet, Dry, and Garden, as well as from Sundry Items amount to Rupees 3,16,903-7-1, and exceed those of the preceding year by Rupees 1,30,370-10-0, as will be seen from the foregoing Statement No. 6, which is accounted for as follows:—

	RS. A. P.
Increase in remission granted on perished crops, and on lands left uncultivated from failure of rain, Items Nos. 1 and 5	1,40,953 15 4
Increase in the deduction of half Teerwah on high level Nunjah lands cultivated by means of water raised by manual labor, owing to this description of lands having been cultivated on an extended scale, consequent on the unfavorable character of the season	272 0 9
Increase in item No. 6, being the assessment remitted on lands taken up for the experimental cultivation of Cotton... ..	75 11 10
Increase under the head of Grain Inams, owing to certain sums which were erroneously entered in Fusly 1272 under the head of Ready money Inams having been in the year under report transferred to the head of Grain Inams.	305 0 10
Increase in the deductions on account of Inams, &c., from the Beriz of other Items Nos. 13, 14 and 17, owing to the increase in the revenue under those Items	104 11 10
Total increase... ..	1,41,711 8 7
Deduct	
Decrease under the head of Panibudithy Item No. 2, owing to the failure of rains... ..	732 8 8
Decrease under the head of Progressive Cowle Item No. 3, owing to the lands having paid a higher rate of assessment in Fusly 1273 than the previous year according to the terms of the Cowle	854 14 1

Decrease in ready money Inams Item No. 7, owing to the decrease in Punjab cultivation and revenue consequent on the unfavorableness of the season, and partly to certain items which were erroneously entered under this head having been transferred during the year under review to the head of Grain Inams	888 5 9
Decrease in deductions on account of Inams, &c., from the Beriz of other Items Nos. 9 to 12 owing to the decrease in cultivation and revenue consequent on the unfavourable character of the season...	8,131 6 7
Decrease in Item No. 15, owing to the palmirah trees which were standing within the water-spread of the lakes referred to in paragraph 29 of this Report having been taxed during the year under report	783 11 6
Total Decrease...	11,340 14 7
Net Increase after deducting Decrease...	1,30,370 10 0

Particulars of Sundry Items.

31. The total revenue derived from the several Sundry Items during the year under notice amounted to Rupees 1,87,914-6-9, or Rupees 5,755-1-4 in excess of that of the previous Fusly as exhibited in the subjoined Statement. The cause of this increase is explained below:—

No. 7.—Sundry Items of Revenue such as Topes, Tadbund, &c.

ITEMS.	Fusly 1272.		Fusly 1273.		COMPARISON.			
					Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Sundry Items	1,61,559	5 51	67,314	6 9	5,755	1 4		
Increase in tax on Topes and Palmirah trees owing to new trees having been brought to account as productive during the year under report					4,372	2 0		
Increase in tax on Odangadu or thorn trees owing to more trees having grown during the year under review...					1,347	0 7		
Increase under the head of Quit-rent owing to more houses having been built on lands included in the Seycal Ayacut					49	8 6		
Increase in other Items...					8	0 8		
Total Increase...					5,776	11 9		

Deduct

Decrease in Jodi on Inam lands owing to the decrease in cultivation	21 10 5
Net Increase after deducting decrease	5,755 1 4

32. No. 8.—Extent of land cultivated with special products as Cotton, Sugar-cane, &c.

FUSLIES.	COTTON.		INDIGO.		SUGAR-CANE.	
	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.
1272	2,62,523	2,65,789 2 9	468	963 4 2	207	2,371 8 5
1273	2,63,692	2,58,214 0 5	535	382 8 2	199	2,469 14 5
Increase	1,169		67	14 4 0		32 6 0
Decrease		7,575 2 4			9	

From the Statement given above, it will be seen that there was an increase of Acres 1,169 in the cultivation of Cotton, and a decrease of Rupees 7,575-2-4 in the revenue derived therefrom. The Ryots being aware of the advantages resulting from the extension of Cotton cultivation, a somewhat larger area was brought under cultivation during the year under report than in the previous year. It is reported that both the yield and quality of the Cotton were good, but the decrease in revenue is owing to the Cotton crops having been raised on lands paying a lower rate of assessment. The price paid by the merchants for the first sort of Cotton of the year under report ranged from Rupees 270 to Rupees 340 per Candy, or Rupees 30 to 85 in excess of that obtaining in the previous year. It is also reported that the first sort of Cotton of Fusly 1272 was purchased by the merchants in Fusly 1273 at varying rates going as high as Rupees 420.

33. From the Statement given below, it will be observed that there has been a decrease in the actual export of Cotton to the extent of Candies 26,214 during the past year, which is attributable to Cotton purchased not having been all exported during the year under reference:—

Fuslies.	Candies.
1272	54,238
1273	28,024
Decrease...	26,214

34. There has been an increase of Acres 67 in cultivation, and Rupees 14-4-0 in revenue under the head of Indigo; which is owing to Indigo being now manufactured in this District.

35. Notwithstanding a slight decrease of 9 Acres in the cultivation under the head of Sugar-cane, there has been an increase of Rupees 32-6-0 in the revenue owing to lands paying a higher rate of assessment having been taken up for the cultivation of this product.

36. During the year under report, ten individuals agreed to try Cotton cultivation under the sanctioned orders on 118 Acres of land, of whom four persons cultivated 58 Acres of land with Cotton, and produced samples and a Statement of the cost of cultivation, and the assessment thereon amounting to Rupees 75-11-10 was remitted agreeably to the Orders of Government. The Cotton produced was good in quality. Of the remaining six persons, four did not cultivate their lands with Cotton as agreed to by them, on the ground that the season was not favorable for preparing the lands, and the remaining two individuals cultivated only 15 Acres, or 7 Acres less than the extent agreed to, and this reduced extent failed. As it is reported that these individuals carried out the experiment *bona fide*, the assessment on the above land, amounting to Rupees 19-7-6, should be remitted agreeably to the orders of the Board of Revenue, dated 5th August 1864, No. 4,994; but as the accounts have been closed, the collection of the amount has been ordered to be suspended.

An Abstract Statement showing the general result of Land Revenue Settlement in comparison with the preceding year.

37. The total net Land Revenue Beriz of Fusly 1273 amounts to Rupees 28,43,172-6-10, or Rupees 92,371-13-9 less than the previous year, as shown in the subjoined Statement:—

No. 9.—Land Revenue.

Items.	Fusly 1272.		Fusly 1273.		COMPARISON.			
					Increase.		Decrease.	
1	2		3		4		5	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1. Land Revenue Beriz after deducting remission	25,67,191	5 0	24,83,257	15 3			83,933	5 9
2. Shrotriem	32,972	2 0	32,696	5 11			275	12 1
3. Jodi 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. Inam Commutation								
6. Miscellaneous	25,784	11 0	17,471	13 1			8,999	13 11
7. Forest Revenue	371	14 0	502	0 0	130	2 0		
Total Land Revenue	29,35,544	4 7	28,43,172	6 10			92,371	13 9

38. The decrease of Rupees 83,933-5-9 under Item No. 1, Land Revenue, is chiefly attributable to large remissions having been granted during year the under report on dry lands left uncultivated from the unfavorable character of the season. The decrease of Rupees 275-12-1 in Item No. 2 is owing to the Shrotriem Beriz, hitherto levied on three villages in Tenkarai Taluk, having been remitted under the orders of the Board of Revenue, dated 12th August 1863, No. 5,026. The net decrease of Rupees 8,292-13-11 under Item No. 6, is chiefly attributable to the fish rent, collected from May of Fusly 1273, having been carried to the credit of Local Fund, agreeably to the instructions of the Board of Revenue in their Standing Circular of 4th August 1864, No. 4,958, and to the Chayaroot farm having been abandoned with reference to the orders of the Board of Revenue, dated 11th September 1863, No. 5,737, and also to the interest on Arrears of Land and Extra Sources of Revenue not having been included in the demand, as directed by the Board in their Standing Circular of 8th April 1864. The increase of Rupees 130-2-0 in Item No. 7, is owing to more timber trees having been felled on the hills of this District during the year under report.

39. No. 10.—Demand of Extra Sources of Revenue for Fusly 1273, compared with the previous year.

Items.	Fusly 1272.	Fusly 1273.	COMPARISON.			
			Increase.		Decrease.	
1	2	3	4		5	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Abkary	48,500 0 0	48,500 0 0	.....	.....	.....	.....
2. Salt	5,55,809 15 9	6,10,388 10 11	54,578 11 2	.....	.....	.....
3. Sea Customs	62,379 15 8	54,246 3 1	.....	8,133 12 7	.....	.....
4. Sayer	73,659 8 11	1,12,129 1 5	38,469 8 6	.....	.....	.....
5. Stamp	1,29,428 1 6	1,36,723 0 6	7,294 15 0	.....	.....	.....
6. Income-tax	68,053 1 0	49,999 3 0	.....	18,053 14 0	.....	.....
7. Moturpha arrears of former years omitted to be brought to account	97 0 7	.....	.....	97 0 7	.....	.....
Total...	9,37,927 11 5	10,11,986 2 11	74,058 7 6	.....	.....	.....

Extra Sources of Revenue.

From the foregoing Statement No. 10, it will be perceived that the total amount brought to account under this head, during the Fusly under report, amounted to Rupees 10,11,986-2-11, and exceeded that of the previous year by Rupees 74,058-7-6, as shown in the above Statement.

40. The increase of Rupees 54,578-11-2 in the revenue derived from Salt, Item No. 2, has arisen from greater demand for Home and Inland consumption. The decrease of Rupees 8,133-12-7, under the head of Sea Customs, Item No. 3, is chiefly attributable to the importation of Piece Goods from Colombo having been smaller than in the previous year, and partly to the rate of duty on all other articles not enumerated in the Schedule annexed to Act XI of 1862, having been reduced from 10 to 7½ per cent. *ad valorem*, with reference to the telegram from Government, dated 9th April 1864. The increase of Rupees 38,469-8-6 under the head of Land Customs Item No. 4, is owing to a larger importation of Betel-nut, Cocoanuts, &c., from and exportation of Piece Goods, grain, &c., to Travancore. The increase of Rupees 7,294-15-0 under the head of Stamps, Item No. 5, is ascribable to a larger number of suits having been filed in the Courts. The decrease of Rupees 18,053-14-0 under the head of Income tax, Item No. 6, has arisen from the abolition of the two

per cent. Income tax, which was in operation for one month in Fusly 1272 under Act XVI of 1862, and to the reduction of the Income tax from 4 to 3 per cent. under Act XXVII of 1863. The decrease of Rupees 97-0-7 under the head of Moturpha, is owing to no collections having been made on account of the Fusly under report.

41. No. 11.—Demand of Land Revenue and Extra Sources of Revenue for Fusly 1273 compared with the previous year.

ITEMS.	Fusly 1272.	Fusly 1273.	COMPARISON.			
			Increase.		Decrease.	
1	2	3	4		5	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue	29,35,544 4 7	28,43,172 6 10	.....	.....	92,371 13 9	.....
Extra Sources of Revenue	9,37,927 11 5	10,11,986 2 11	74,058 7 6	.....	.....	.....
Total...	38,73,472 0 0	38,55,158 9 9	.....	.....	18,313 6 3	.....

The total revenue derived from Land and Extra Sources of Revenue during the year under report amounts to Rupees 38,55,158-9-9, or Rupees 18,313-6-3 less than that of the previous year, as shown in the foregoing Statement No. 11.

42. No. 12.—Demand, Collection and Balance of all sources of Current Revenue.

Items.	Demand of Fusly 1273.	Collections up to the end of the Fusly, or 30th June 1864.	Balance.	Collections 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.	28,43,172 6 10	25,93,883 13 6	2,49,288 9 4	2,37,682 15 9	11,605 9 7
Abkary	48,500 0 0	48,500 0 0	.....	.....	.....
Salt	6,10,388 10 11	6,10,388 10 11	.....	.....	.....
Sea Customs...	54,246 3 1	54,246 3 1	.....	.....	.....
Sayer	1,12,129 1 5	1,12,129 1 5	.....	.....	.....
Stamp	1,36,723 0 6	1,36,723 0 6	.....	.....	.....
Income tax	49,999 3 0	40,388 2 9	9,611 0 3	7,836 14 5	1,774 1 10
Total...	10,11,986 2 11	10,02,375 2 8	9,611 0 3	7,836 14 5	1,774 1 10
Grand Total...	38,55,158 9 9	35,96,259 0 2	2,58,899 9 7	2,45,510 10 2	13,379 11 5

Demand Collection and Balance of all Sources of Current Revenue.

Of the balance of Rupees 11,605-9-7, shown under the head of Land Revenue in the foregoing Statement No. 12, Rupees 7,114-8-9 are outstanding against the Zemindars of Thalavancottah and Mailmanthy, and the remainder, or Rupees 10,491-0-10, against the Ryots of Government villages. From this sum if Rupees 4,008, being the Teerwah on the lands in dispute between the Government and certain Zemindaries in this District, be deducted, the balance remaining to be collected stands at Rupees 6,483-0-10, for the speedy collection of which, and the balance of Rupees 1,774-1-10 under the head of Income tax, the necessary measures have been adopted.

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43. No. 13.—Demand, Collection and Balance of Arrears of former Fuslies.

ITEMS.	Arrears at the commencement of Fusly 1273.	Collections including remission up to the end of June 1864.	Balance.	Collections made up to the month 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...	3,25,351 15 9	3,02,461 10 5	21,890 5 4	344 7 3	21,545 14 1
Moturpha of former years ...	53 9 7	53 9 7	...	...	...
Income tax ...	17,475 11 10	17,475 11 10	...	...	...
Total...	17,529 5 5	17,529 5 5	...	...	...
Grand Total...	3,42,881 5 2	3,20,990 15 10	21,890 5 4	344 7 3	21,545 14 1

Demand, Collection and Balance of Arrears.

Of the balance of Rupees 21,545-14-1, entered in the above Statement No. 13, Rupees 18,043-6-7 is a doubtful balance, being the assessment on certain lands in dispute between Zemindary and Government villages; these disputes will be settled as the Demarcation operations proceed, and of the remaining balance of Rupees 3,502-7-6, Rupees 2,720-12-7 being irrecoverable, will now be recommended for remission, and the remainder, or Rupees 781-10-11, which are arrears of more recent standing, as will be seen from the separate Statement No. 13 in the packet, is a recoverable balance, for the speedy realization of which the necessary orders have been sent.

Recommendation in regard to the Irrecoverable arrears for remission.

44. The balance on account of arrears of

Land Revenue remaining unadjusted on the

30th June 1864, amounting to Rupees 2,720-12-7, as shown in Column II of the accompanying Statement No. 13, being composed of the items hereunder particularized, I have the honor to request that the sanction of Government may be obtained for writing off the same to Profit and Loss in the accounts.

45.—Particulars of Balance.

	RS. A. P.
Value of excess quantity of grain erroneously added to seven years' average Mailwaram of the village of Arumugamangalam in the Tenkarai Taluk, and which excess has hitherto been remitted under the sanction of Government ...	203 12 0
Amount of Reyayet (customary deduction of revenue in favor of Mirassidars or proprietors) erroneously carried to the credit of Government instead of being continued to the heirs of the deceased proprietors as ought to have been done...	233 6 10
Amount, being the difference between the Nunjah assessment erroneously charged on certain lands, and the Punjab Teerwah subsequently ordered to be levied ...	111 2 1
Amount of Teerwah on certain lands formerly in dispute between the Government and the Zemindar of Kollangondan, but now decided on inquiry to belong to the latter...	17 15 2
Amount recommended to be remitted, being the Desacaval fee due by the Ryots of certain villages in the Tenkarai Taluk for Fusly 1272, the same having been ordered by the Board of Revenue in their Proceedings of the 12th August 1863, No. 5,026, to be discontinued...	275 12 1
Amount, being the difference between the amount of arrears due by certain defaulters, and the amount for which the lands of the defaulters were purchased on behalf of Government at a nominal price, agreeably to the orders of the Board of Revenue contained in their Standing Circular of the 4th December 1862, No. 7,906, in consequence of the lands not having been bid for by any one when they were put up to auction ...	14 9 9

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	RS. A. P.
Amount of Teerwah on certain lands due by certain individuals whose impoverished circumstances render them unable to pay ...	133 3 3
Amount recommended to be remitted, being the assessment erroneously charged on certain lands twice over ...	33 11 6
Amount to be remitted, being the assessment erroneously charged on a certain land included in the bed of a pond ...	3 9 5
Amount, being the Teerwah erroneously charged on the cultivation raised in Topes paying Teerwah to Government...	10 12 3
Certain lands being in dispute between the Ryots of two villages, the assessment due on the same was entered in the accounts of both villages. The Teerwah having been collected in one, that charged in the accounts of the other village, is recommended to be remitted ...	76 0 11
Amount, being the Teerwah erroneously charged on certain lands unfit for cultivation, and occupied by palmirahs ...	287 13 9
Amount, being the second crop assessment erroneously charged in Fusly 1272 on certain two-crop lands capable of being cultivated only once in the year.	914 0 5
Amount, being the Teerwah erroneously charged on certain waste lands on the ground that they formed portions of fields, while they were entire fields...	12 1 4
Amount, being the Teerwah erroneously charged on certain lands included in the water-spreads of tanks ...	8 3 8
Amount, being the assessment erroneously charged on certain lands left uncultivated from failure of rains ...	355 1 4
Amount, being the Teerwah on certain Inam lands erroneously brought to account on the ground that they are Ayen lands...	4 3 3
Amount, being the Teerwah erroneously charged on certain lands not included in the B Register of Ryots' holdings ...	25 5 7

Total amount recommended for remission... 2,720 12 7

Particulars.

	RS. A. P.
Fusly 1268 ...	12 12 8
" 1269 ...	4 3 9
" 1270 ...	54 14 6
" 1271 ...	26 12 1
" 1272 ...	2,622 1 7

Total... 2,720 12 7

Wastage of Salt.

46. The wastage of salt that occurred in Fusly 1273 amounts to Indian Maunds 14,758 and Seers 38½, valued at Rupees 1,303-11-0, at Rupees 10-10-0 per Garce, or Rupees 22,138-8-0, at the monopoly price of Rupees 180 per Garce of 424 Mercals, as will be seen from the accompanying Statement No. 22, and I request that the sanction of Government may be obtained for writing off the same in the accounts.

Extent to which coercive process was employed in the collection of Revenue.

47. The extent to which coercive process was employed in the collection of arrears of revenue, is shown in enclosure A to the accompanying Statement No. 13, from which it will be observed that property both real and personal, of the estimated value of Rupees 2,976-12-4, was sold by auction for Rupees 4,137-5-7. The sum which remained after deducting the arrears and interest payable on the same, as well as the charges attendant on the sequestration and sale of the property, has been ordered to be returned to the parties. No defaulter has been imprisoned up to the end of Fusly year under review.

Charges.

Fusly 1272 ...	Rupees 3,34,335 3 7
" 1273 ...	3,60,667 15 3
Increase...	32,332 11 8

48. There has been a net increase of Rupees 32,332-11-8, under the head of Charges as shown in the margin, and in the accompanying Statement No. 14, the cause of which is explained below:—

49. Increase partly owing to the sum paid to the Sub-Collector on account of his salary during the year under report, having included payment of the arrears of salary, and partly to the appointment of a new Assistant Collector to the District during the year under reference, and also to the increased salary of the Deputy Collector, Mr. Underwood, having been disbursed for twelve months during the year under report, while in the preceding year it was disbursed for only eight months. ... 6,328 7 3

	RS.	A.	P.
Increase owing to Tent allowance having been disbursed to the Acting Head Assistant Collector for a longer period than in the preceding year, and to the above allowance having been newly disbursed to the Assistant Collector during the year under report...	2,646	0	10
Increase owing to the pay of the Officers and Establishment of the Revenue Survey having been disbursed for twelve months during the year under report, while in the preceding year it was disbursed for only a few months.	45,570	7	0
Increase owing to the pay of the Officers and Establishment of the Inam Commission having been newly disbursed during the year under reference.	5,137	5	10
Increase in the charges incurred in Fusly 1273, on account of Cudewaram to Salt Ryots, owing to the quantity of salt manufactured during the year under review having been larger than that manufactured in Fusly 1272...	7,378	6	0
Increase in other items...	2,659	14	3
Total Increase...	69,720	9	2

Deduct.

Decrease under the head of Huzur and Taluk Establishment, owing to the pay of village Curnums, which were hitherto debited under this head, having been transferred to the debit of B3 from March 1864, and also to the pay of the Police Guard having been debited under the head F4 Police...	14,128	9	8
Decrease under the head of Extra Charges, owing to no charges having been incurred on account of Pearl Fishery Contingencies, and to the pay of the Establishment of the Pearl Bank Schooners having been transferred to the debit of other items, and also to the batta to prisoners having been debited under the head of Law and Justice...	10,914	7	9
Decrease owing to short payments to the Establishment of the Revenue Settlement Department...	6,996	14	9
Decrease owing to the salary of the Deputy Collector, Mr. Underwood, having been debited to Land Revenue...	1,135	0	0
Decrease owing to no salt having been exported by sea in Fusly 1273, and to the expenses incurred in repairing the salt platforms having been smaller than in the preceding year.	2,138	7	8
Decrease in other items...	2,074	5	8
Total Decrease...	37,387	13	6
Net Increase after deducting Decrease...	32,332	11	8

Working of the new system of Village and Taluk accounts. 50. The Village and Taluk accounts are kept according to the new forms given in the Manual. The accounts kept in the Taluks of Tinnevelly and Tenkasy were examined by me, and those in the remaining Taluks by the officers in charge of the respective Taluks. The accounts kept in the English and Vernacular Account Departments were also examined by me, and found generally free from defects. Some omissions were found which were ordered to be supplied immediately. During the Jumamabundy tour of Fusly 1273, the accounts of several villages in each Taluk were examined by my Serishtadar and Vernacular Accountants and were found correct with few exceptions, which were ordered to be rectified.

A brief reference to the Register of lands acquired by public servants. 51. Eleven 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 9th, 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 Tinnevelly in Fusly 1273.

Name of Officer.	Office and Department.	LAND ACQUIRED.				Remarks.
		Extent.		Assessment.		
		S.	M. M.	RS.	A. P.	
Subramania Pillay...	English Clerk on the Establishment of the Collector of Tinnevelly.	0	3 44	2	6 0	Purchase.
Sankerlingam Mudaliar.	English Head Accountant on the Establishment of the Collector of Tinnevelly.	1	47 ¹ / ₂	30	8 0	Mortgage and purchase.
Ramasamy Iyer ...	Tahsildar of Tenkarai Taluk	3	146 ³ / ₄	50	0 0	Purchase.
	Nunjah....	2 ¹ / ₂	0 0	2	10 6	
	Punjab Chains....	435	0 0	12	12 0	
Sabapathy Pillay...	Head Gumastah in the Tenkarai Taluk.	0	26 ³ / ₄	3	0 11	Do.
Arumugam Pillay ...	Gumastah in do. do. Punjab Chains.	74 ⁵ / ₈	0 0	100	3 11	Mortgage and purchase.
Naraina Iyengar ...	Revenue Inspector in do. do.	1	10 2	24	0 0	Do. do.
	Nunjah....	1 ¹ / ₄	0 0	0	4 11	
	Punjab, Chains....	12	0 0	0	3 5	
Tirumalai Row ...	Tahsildar of the Sreevilliputtor Taluk.	7	112 ³ / ₄	75	1 6	Purchase.
Gopalier ...	Gumastah in do. Nunjah...	1	56 ¹ / ₂	11	6 0	Mortgage.
	Punjab, Chains...	3 ¹ / ₄	0 0	3	1 8	
	Palmirahs, No...	78	0 0	1	0 3	
Subramania Pillay..	Sea Custom Superintendent of Tuticorin.	0	111 ³ / ₄	14	7 5	By will.
Veerabagoo Pillay.	Gumastah in the Ambasamudram Taluk.	0	73 ⁵ / ₈	11	10 6	Mortgage.
Rajanayagum Pillay	Clerk at the Vypar Salt Pans.	1	94 ¹ / ₂	14	0 0	Redeemed from mortgage.
	Nunjah....	1 ¹ / ₂	0 0	0	10 0	
	Punjab, Chains...	0	02 ³ / ₄	0	0 7	
	Garden...	43	0 0	0	7 0	
	Palmirahs, No...	568	0 0	14	6 8	
	Nunjah ...	17	185	236	8 4	
	Punjab, Chains...	82 ¹ / ₄	0 0	106	15 0	
	Garden ...	0	02 ³ / ₄	0	0 7	
	Palmirahs, No...	568	0 0	14	6 8	
				357	14 7	

Remarks on the conduct of the Subordinate Officers.

52. My Acting Head Assistant and three Deputy Collectors have conducted their duties generally to my satisfaction. I have also to report favorably of my Serishtadar, Nana Row, and of Veerabadra Pillay, Serishtadar of the Sub-division.

An Abstract Statement showing the total Beriz of the District for Fusly 1273, in comparison with the Beriz of last Fusly, and of the five years preceding.

53. The total revenue of the District for the year under consideration, as exhibited in Statement No. 12 given in paragraph 42 of this report, and in the subjoined Statement, amounts to Rupees 38,55,153-9-9, and falls short of that of the previous year by Rupees 18,313-6-3, and it exceeds the average revenue of the previous five years, by Rupees 1,63,111-2-10.

Total amount of Beriz of the District.	
	RS. A. P.
1268...	37,99,078 13 0
1269...	32,96,419 4 2
1270...	35,88,171 13 11
1271...	39,03,095 3 9
1272...	38,73,472 0 0
Total ...	184,60,257 2 10

SETTLEMENT REPORT OF TINNEVELLY.

Average of five years...	36,92,047.	6	11
Fusly 1273 ...	38,55,158	9	9
Increase over the previous five years' average ...	1,63,111	2	10
Decrease below last Fusly 1272 ...	18,813	6	3

54. I am now about to leave India for good, having held the office of Collector of this fine District for a longer term of years than any of my predecessors, and I trust that during the time it has pleased the Government to leave the charge of Tinnevelly in my hands, its interests have not suffered. I look on Tinnevelly as one of the most rising Districts in this Presidency; a stranger passing through it would be struck with the evident signs of comfort possessed by the people in their houses, dress and ornaments, and general appearance. I have often heard this remark made. The Revenue Survey now in progress, and shortly to be followed by the revision of the assessment, imperatively require an experienced Revenue Officer to be at the head of the District, and I trust that my successor's efforts to promote the advancement and prosperity of a District, in the welfare of which I shall never cease to feel a warm interest, will be rewarded by the gratitude and contentment of the people.

TENKASV,
19th September 1864.

(Signed) J. SILVER,
Collector.

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(Signed) J. SILVER,
Collector.

SETTLEMENT REPORT

OF

COIMBATORE.

1. I have the honor to submit my Annual Report on the settlement and collection of the Revenue of this District for Fusly 1273 (1863-64,) together with the usual statements.

2. The Divisions and Taluks remain the same as in last year. The settlement was commenced in January with the Bowany, and completed on 28th June 1864 in the Collegal Taluk.

I Villages at which the settlement was made,

3. A memorandum showing the villages at which, and the names of the Officers by whom the settlement was made and Puttahs distributed is annexed, from which it will appear that with the exception of the Pulladom and Neilgherry Taluks, the settlement of the several Taluks in the District was conducted by the Officers in immediate charge of them. As Mr. Cole the Acting Deputy Collector of the Southern Division, was new to the District, and as the Jumma-bundy season had arrived before he had time to gain sufficient experience, the settlement of his Taluk (Pulladom) an important one, necessarily devolved on me. With a view to prevent the delay which would have taken place had I deferred taking up Pulladom until the completion of the other Taluks under my immediate charge, it became necessary to entrust the settlement of the Neilgherry Taluk to the then Acting Head Assistant Collector, Mr. Walker, who undertook it in addition to his own Taluks, Perindoray and Bowany.

Names of Officers.	Taluks.	Places where settlement was made.	Places where Puttahs were given.
P. Grant, Esq. Collector.	Coimbatore Pollachy Pulladom Caroor	Coimbatore Pollachy Pulladom Noyel, Caroor, Arva- coorhy and Chinna- darapooram.	Coimbatore. Pollachy. Pulladom. Noyel, Caroor, Arvaco- orhy and Chinna- darapooram.
H. E. Sullivan Esq., Sub-Collector.	Dharapooram Oodamalapettah Perindoray	Moolanoor, Dharapoo- ram and Kongiem ... Oodamalapettah... .. Perindoray	Moolanoor, Dharapooram, and Kongiem. Oodamalapettah. Perindoray, Chengapully, and Errode.
C. G. Walker, Esq., Acting Head Assistant Collector.	Bowany Neilgherry	Bowany... .. Ootacamund	Bowany, Ammapettah, and and Andyoer. Ootacamund.
P. Iyaloo Naidoo, Deputy Collector, Northern Division.	Sattimungalum Colligal	Sattimungalum Colligal... ..	Sattimungalum, Matopol- liem and Hurpenhully. Colligal and Hanoor.

SETTLEMENT REPORT OF

COIMBATORE.

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II Variations in the number and tenure of villages, with remarks on the number of Puttahs that were not renewed. Paragraphs 1 to 7.

4. The variations in the number of villages and hamlets are exhibited in the subjoined Memorandum.

Tenures.	Cultivated or deserted.	No. OF VILLAGES.				No. OF HAMLETS.				Total.			
		Fusly 1272	Fusly 1273.	Increase.	Decrease.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Ryotwar ..	Cultivated..	1,503	1,504	2	1	4,884	4,884	...	...	6,387	6,388	2	1
	Deserted...	31	30	1	2	...	...	...	...	31	30	1	2
Shrotriem and Jaghire	Cultivated..	10	10	...	...	11	11	...	...	21	21	...	...
	Deserted...	...	...	...	...	...	...	...	...	...	...	...	...
Polliputs	Cultivated..	50	50	...	...	113	113	...	...	163	163	...	...
	Deserted...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	Cultivated..	1,563	1,564	2	1	5,008	5,008	...	...	6,571	6,572	2	1
	Deserted...	31	30	1	2	...	...	...	...	31	30	1	2
Total ...		1,594	1,594	3	3	5,008	5,008	...	...	6,602	6,602	3	3

5. In Sutimungalum Taluk a village named Valamoondy, yielding an annual revenue of Rupees 36-15-4 was abandoned in consequence of the unhealthy nature of the locality, and two other villages called Karisiddampolliem and Alanthoray, which were deserted up to last year, have been reclaimed and brought under cultivation. The revenue of these two villages amounts to Rupees 6 and 1-8-0 respectively. The tenure of the villages remains the same as before.

6. The particulars connected with the Puttahs renewed and not renewed are shown in the following abstract :—

Fuslies.	Total number of Puttahs for Land Revenue.	PUTTAHS NOT RENEWED.			Renewed or fresh Puttahs issued.	Per centage of column 6 on col. 2.
		Puttahs which remained altogether unaltered.	Modified by additional entries.	Total.		
1	2	3	4	5	6	7
Fusly 1272 ...	2,34,243	81,939	51,960	1,33,899	1,00,344	43
Fusly 1273 ...	2,34,277	1,33,138	6,540	1,39,678	94,599	40
Increase...	34	51,199	.....	5,779	.....	.....
Decrease...	.....	.....	45,420	.....	5,745	3

7. The total number of Puttahs remains the same as in last year. The number of fresh Puttahs issued amounted to 94,599 against 1,00,344 in Fusly 1272, and would have been considerably less had it not been for the necessity of issuing new Puttahs in all cases in which the permanent reduction of assessment had to be struck off. Those Puttahs which would have been modified by additional entries had also to be renewed from the above cause, and hence the Puttahs modified by additional entries do not exceed 6,540. In the number which remained altogether unaltered there is an increase of 51,199.

III. Season and sanitary state of the District with the results of vaccination and the extent of its operations. Paragraphs 8 to 12.

8. The season was on the whole favorable. The early rains in April and May 1863 were abundant, and "Kar" cultivation was carried on to a considerable extent in the Taluks of Coimbatore, Pollachy, Polladom and Oodamulpettab. The south-west monsoon in June and July was not so copious as usual except in certain favored parts in Pollachy Taluk. The North-east monsoon in August and September was likewise deficient; but the bountiful rains which fell in October nourished the standing crops, and enabled the Ryots to reap an average return of produce. The garden crops were on the whole good, although in some months the water in the wells fell low. The rivers Caverry, Ambravary, Bowany and Noyel received their usual supplies of water, and the cultivation under them was satisfactory. Some of the rain-fed tanks however were not sufficiently supplied with water, and consequently the extent of cultivation was reduced. In some villages the lands were left entirely waste; whilst in others a dry crop only was raised.

9. Subjoined is an abstract of the rain-fall from April 1863 to March 1864. The entries will be found to correspond with the average quantity shown in the monthly returns submitted to the Board.

Months.		RAIN.	
		Inches.	Tenths.
First half year ...	April 1863 ...	8	5 $\frac{3}{4}$
	May " ...	4	9 $\frac{1}{2}$
	June " ...	1	6 $\frac{1}{2}$
	July " ...	0	9 $\frac{1}{2}$
	August " ...	2	9 $\frac{1}{2}$
	Sept. " ...	1	4 $\frac{1}{2}$
		20	4 $\frac{1}{2}$
Second half year...	October 1863 ...	9	2 $\frac{3}{4}$
	November " ...	1	9 $\frac{1}{2}$
	December " ...	1	2 $\frac{3}{4}$
	January " ...	...	...
	February " ...	...	...
	March " ...	...	...
		12	4 $\frac{1}{2}$
		32	9 $\frac{1}{2}$

10. The sanitary state of the District was tolerably good; but cholera broke out in nine Taluks, and the deaths as per Tahsildars' returns amounted to 3,814. Cattle suffered more or less from murrain, but the loss was not so great as in the preceding year. The subject of the cattle disease has engaged my attention, and on full and careful inquiry, I have reported to the Board on the symptoms of the murrain and the remedies applied, see my letters noted in the margin. The useful Memorandum on the treatment of diseased cattle drawn up by Mr. Thacker, Veterinary Surgeon, which has been translated and forwarded to the Board for the approval of the Government Translator, will, on its re-transmission, be duly inserted in the District Gazette, and widely circulated for the information of the Ryots and cattle owners.

Dated 9th March 1864, No. 39.
Dated 8th June " No. 122

SETTLEMENT REPORT OF

11. The annexed Memorandum prepared from the returns furnished by the Coimbatore and Neilgherry Medical Officers, shows the extent of the operations of the Vaccinators :—

	EUROPEANS.			NATIVES OF ALL DESCRIPTION.			TOTAL.			Successful.	Unsuccessful.	Percentage of successful cases on the total number.
	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.			
Fusly 1273												
Neilgherries.	37	34	71	382	419	801	419	455	872	836	36	
All other Taluks ...	...	...	...	10,057	8,895	18,952	10,057	8,895	18,952	17,210	1,742	
Total...	37	34	71	10,439	9,314	19,753	10,476	9,348	19,824	18,046	1,778	91
Fusly 1272...	106	29	135	10,661	9,303	19,964	10,767	9,332	20,099	18,142	1,957	90
Dc. Inc. Dec. Inc. Dec.												
Difference ...	69	5	64	222	11	211	291	16	275	96	179	1

12. The total number of children vaccinated amounted to 19,824, or 275 less than in the previous year, and the proportion of successful cases is 91 per cent. The Civil Surgeon of Coimbatore remarks that the decrease was in consequence of several of the Vaccinators having been sick, and lost lymph; while the Medical Officer at Ootacamund states that the decrease was in a great measure owing to the local Civil authorities not giving a peon to accompany the Vaccinator to distant villages. The Board are aware that with the present limited strength of peons allowed to each Taluk, it is impracticable to spare a peon to go about with the Vaccinator. Repeated orders have however been issued to the village Officials to urge on the people the necessity of having the children vaccinated, and to produce them when the Vaccinator visits the village. Small-pox prevailed in 441 villages in eight Talooks, and in some cases it was of a virulent type. The number of persons attacked with the disease is said to have amounted to 9,192.

IV. Prices of grain, and the measures adopted to ensure accuracy of these Returns.

Paragraphs 13 to 15.

Items.	Description of grain.	Communa- tion rate per Garco.	Price in Fusly 1273 per Garco.	Increase.	Per centage.	Price in Fusly 1272 per Garco.	Increase.	Decrease.	Percentage.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Wet ...	Paddy. { 1st sort.....	...	208 14 8	121 15 11	140 5 7	201 13 4	7 1 4	...	3 3 2
	{ 2nd do.....	...	185 14 8	98 15 11	113 14 3	183 0 0	2 14 8	...	1 9 6
	Average.....	...	86 14 9	197 6 8	110 7 11	127 1 11	192 6 8	5 0 0	2 9 7
Dry ...	Cholam.....	...	206 8 0	132 0 9	177 5 8	233 5 4	...	26 13 4	11 8 0
	Cumboo.....	...	160 14 8	89 7 5	116 2 1	172 5 4	...	11 6 8	6 10 0
	Horse gram.....	...	177 12 0	103 4 9	138 11 10	322 6 3	...	44 10 8	20 1 4
	Raghee.....	...	177 1 4	102 10 1	137 13 6	158 10 8	...	11 9 4	6 2 3
	Varagoo.....	...	187 0 0	122 8 9	151 2 8	187 2 8	...	0 8	0 1 5

14. The prices of all sorts of grain are in excess of the commutation rates, the reasons for the increase are obvious. The commutation rates were fixed immediately after this country came into the possession of the British Government. Since then the increase of population, combined with the introduction of a large amount of capital, has tended to raise the prices, a comparison

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between Fuslies 1272 and 1273 shows a decrease in the prices of all sorts of dry grain, which is principally owing to the favorable character of the season, and the consequent extension of cultivation. The demand for Paddy has become great, while the extent of wet cultivation has remained pretty much the same as in the preceding year. Formerly dry grain was the staple article of food of the agricultural and laboring classes; but Paddy is now sought after by all who can afford to buy it, which partly accounts for the increase in the price of this latter description of grain.

15. Prices of Cotton rose high owing chiefly to the exportation of this article to Madras and Bombay for shipment to England. Annexed is a Memorandum showing the average prices during the three months in which the Cotton crop is usually gathered.

Months.	FUSLY 1272.		FUSLY 1273.		INCREASE.		PER CENTAGE.	
	Price of seed Cotton per Candy.	Price of clean Cotton per Candy.	Price of seed Cotton per Candy.	Price of clean Cotton per Candy.	For Cotton with seed.	For Cotton without seed.	For Cotton with seed.	For Cotton without seed.
March 1864.	RS. A. P. 49 8 0	RS. A. P. 200 0 0	RS. A. P. 72 0 0	RS. A. P. 274 0 0	RS. A. P. 22 8 0	RS. A. P. 74 0 0	RS. A. P. 45 0 0	RS. A. P. 37 0 0
April "	53 0 0	215 0 0	69 0 0	248 0 0	16 0 0	33 0 0	30 0 0	15 0 0
May "	52 0 0	212 0 0	73 0 0	273 0 0	21 0 0	61 0 0	40 0 0	29 0 0

¶ Ryots' holdings with causes for the abandonment of or taking lands.

Paragraphs 16 to 19.

16. The extent of the Ryots' holdings at the commencement of the year amounted to 18,80,859 acres of all descriptions of land. From this must be deducted 24,537 acres given up and transferred to other heads, the remainder in the occupation of the Ryots being 18,56,322 acres. To this must be added 1,06,014 acres newly taken up from Government waste and transferred from other heads, making in all 19,62,336 acres, the increase above the preceding year being 81,477 acres, assessed at Rupees 78,803, this result is due to the favorable character of the season. In bringing forward the entries of the Ryots' holdings as they stood at the end of Fusly 1273, the permanent reductions in the old survey assessment have been excluded as directed in the orders noted in the margin. The particulars of land given up and transferred to other heads are shown in the subjoined abstract :—

Board's Miscellaneous Circular 13th July 1864, No. 4,345.

ITEMS.	DRY.		WET.		GARDEN.		TOTAL.	
	No. of Acres.	Assess-ment.	No. of Acres.	Assess-ment.	No. of Acres.	Assess-ment.	No. of Acres.	Assess-ment.
		RS.		RS.		RS.		RS.
1. Given up on Razec-namah.	21,856	17,754	294	1,276	232	543	22,382	19,573
2. Taken up by roads and village sites.	400	273	8	46	8	25	416	344
3. Deficiency in re-measurement of lands.	152	114	3	25	21	51	176	190
4. Punjab and Garden transferred to Nunjah.	572	711	...	...	76	224	648	935
5. Punjab transferred to Garden.	15	14	...	...	...	...	15	14
6. Nunjah transferred to Punjab.	...	...	830	4,848	...	...	830	4,848
7. Transferred to the head of village service Inam.	55	55	1	18	14	37	70	110
Total ...	23,050	18,921	1,136	6,213	351	880	24,537	26,014

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17. Item No. 1 consists of land given up either in consequence of the unfitness of the soil for cultivation and the unhealthy character of the locality, or from the inability of the Ryots to keep up their lands. Items Nos. 2 and 3 are of usual occurrence, and require no particular explanation. In regard to items 4 and 5, I will only observe that what is lost under one head, is a gain under another. Item No. 6 comprizes Nunjah lands re-classed as Punjab under the authority conveyed in the orders indicated in the margin. This re-classification was made on full and careful inquiry and on sufficient proof

that the sources of irrigation had fallen into decay, and ceased for many years to be of any use to the lands under them. These lands are actually cultivated with dry crops, and have been hitherto paying Punjab assessment only, though entered in the accounts as Nunjah, the difference between the two assessments being shown under the head of remissions. The last and seventh item constitutes the land transferred from Ryots' holdings to the head of village service Inam under the sanction of Government, dated 15th December 1863, No. 2,286, communicated in the Board's Proceedings of the 18th idem, No. 8,023, in lieu of Sibbundy Inam lands taken up for the railroad.

18. The details of the increase in the Ryots' holdings are exhibited in the following Memorandum :—

ITEMS.	DRY.		WET.		GARDEN.		TOTAL.	
	No. of acres.	Assessment.	No. of acres.	Assessment.	No. of acres.	Assessment.	No. of acres.	Assessment.
		RS.		RS.		RS.		RS.
1. Waste lands brought under cultivation ...	99,499	90,852	1,603	5,154	507	1,349	1,01,009	97,355
2. Poramboke do. ...	907	720	37	198	5	17	949	935
3. Excess found on re-measurement ...	2,531	964	8	51	7	9	2,546	1,024
4. Nunjah transferred to Punjab... ..	830	952	...	...	...	...	830	952
5. Punjab transferred to Nunjah and Garden ...	...	...	572	4,019	15	44	587	4,063
6. Garden transferred to Nunjah... ..	...	...	76	452	...	...	76	452
7. Transferred from Inam ...	13	15	...	...	4	11	17	26
8. Increase of assessment ...	...	...	...	10	...	...	...	10
Total ...	1,03,780	93,503	1,696	9,884	538	1,430	1,05,914	1,04,817

19. From the favorable character of the season a considerable extent of Government waste and Poramboke land, amounting to 1,01,958 acres, and assessed at Rupees 98,290 was taken up for cultivation as shown in Items Nos. 1 and 2. No. 3 is of usual occurrence, and needs no particular comment. Nunjah lands in the occupation of the Ryots reclassified as Punjab under circumstances explained in paragraph 17 of this report form No. 4. Nos. 5 and 6 comprize Punjab and Garden lands which have been converted into garden and wet cultivation from permanent sources of irrigation belonging to Government, and consequently transferred to their appropriate heads. Portions of village service Inam lands, intersected by the rail road, and in lieu of which other lands have been allotted, were taken up for cultivation by Ryots. These as well as a small extent of land originally granted as Inam for charitable purposes, but lately resumed under the orders of the Inam Commission, as explained in paragraph 13 of the Sub-Collector's report, and since taken up for cultivation by Ryots, constitute No. 7. Adverting to Item No. 8, I beg to observe that certain lands under the Ambravaty and Noyel rivers, though originally entered under the Nunjah Ayacut, were charged with a light assessment equivalent to garden rates, as they did not

receive a proper supply of water, and were only cultivated with garden produce. They have lately been rendered fit for wet cultivation, and water is now available for them. They have therefore been charged with their appropriate Nunjah assessment, and the difference between the former and present rates appears as an increase as shown in No. 8.

VI. Actual Cultivation.
Paragraphs 20 and 21.

20. The area of actual cultivation is 17,33,503 acres, bearing an assessment of

Rupees 24,81,777 as particularized in the subjoined Memorandum :—

ITEMS.	FUSLY 1272.		FUSLY 1273.		INCREASE.		DECREASE.	
	Number of Acres.	Survey Assessment.	Number of Acres.	Assessment after deducting permanent reductions.	Number of Acres.	Assessment.	Number of Acres.	Assessment.
		RS.		RS.		RS.		RS.
Dry.	14,32,032	13,41,307	14,94,672	13,58,646	62,640	17,339	.....	.....
Wet.....	81,736	7,13,649	81,528	6,35,978	.....	.....	208	77,671
Garden....	1,58,770	5,92,186	1,57,303	4,87,153	.....	.....	1,467	1,05,033
Total ...	16,72,538	26,47,142	17,33,503	24,81,777	60,965	.....	.....	1,65,365

21. It will be observed that the area of land actually cultivated is greater than it was in the preceding year by 60,965 acres; while in the amount of assessment there is a decrease of Rupees 1,65,365. This decrease is merely nominal, as the permanent reductions included in the Government Order, 30th April 1863, No. 741, paragraph 20. accounts up to Fusly 1272 have been struck off in the present returns, as directed in the order noted in the margin.

VII. Waste charged and remitted with reasons.
Paragraphs 22 to 24.

22. The extent of waste of all descriptions charged this year amounts to 2,22,460 acres assessed at Rupees 1,77,331 including pasture lands held as "Ain" or Punchumbhissah grass or payment of one-fourth of the full assessment. The annexed comparative Memorandum exhibits the particulars connected with the charge of waste :—

ITEMS.	FUSLY 1272.		FUSLY 1273.		INCREASE.		DECREASE.	
	Number of Acres.	Survey Assessment.	Number of Acres.	Assessment after deducting permanent reductions.	Number of Acres.	Assessment.	Number of Acres.	Assessment.
		RS.		RS.		RS.		RS.
Full rent {	Dry.	83,780	61,206	1,11,270	84,984	27,490	23,778	.....
	Wet ...	14	55	.....	.....	.....	14	55
	Garden ...	770	3,165	2,487	5,825	1,717	2,660	.....
Total...	84,564	64,426	1,13,757	90,869	29,193	26,383	.....	.....
Ain Grass {	Dry ...	1,15,365	92,229	1,07,926	84,585	.....	7,439	7,644
	Garden ...	844	3,173	777	1,937	.....	67	1,236
	Total...	1,16,209	95,402	1,08,703	86,522	.....	7,506	8,880
Total ... {	Dry ...	1,99,145	1,53,435	2,19,196	1,69,569	20,051	16,134	.....
	Wet ...	14	55	.....	.....	.....	14	55
	Garden ...	1,614	6,338	3,264	7,762	1,650	1,424	
Total...	2,00,773	1,59,828	2,22,460	1,77,331	21,687	17,503		

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23. Waste lands for which remissions were granted, were 6,373, acres bearing an assessment of Rupees 13,361, or 1,175 acres less than in the preceding year, as will be observed from the following abstract:—

Items.	FUSLY 1272.		FUSLY 1273.		INCREASE.		DECREASE.	
	Number of acres.	Survey Assessment.	Number of acres.	Assessment after deducting permanent reductions.	Number of acres.	Assessment.	Number of acres.	Assessment.
		RS.		RS.		RS.		RS.
Dry	6,626	4,141	4,665	3,674	.....	.....	1,961	467
Wet	906	6,183	1,688	9,650	782	3,467	.....	.....
Garden	16	77	20	37	4	.....	.....	40
Total...	7,548	10,401	6,373	13,361	.....	2,960	1,175	.....

24. The remissions on dry waste were granted only in cases in which they were considered absolutely necessary on account of the poverty of the Ryots, who it is hoped will, by this indulgence, be enabled to cultivate their lands in the ensuing year. The amount remitted is however less by Rupees 467 than in the previous year. In all cases in which the Ryots were well able to pay or laid their lands waste for their own convenience, or from neglect, the full assessment has been charged. As observed in paragraph 8 of this report, the supply of water to some of the rain-fed tanks, failed, and the lands under them were consequently left waste. In such cases remissions were necessarily granted, they amount to Rupees 9,650, or Rupees 3,467 more than in Fusly 1272. The assessment remitted on Garden waste is very trifling, and does not require particular explanation.

VIII. Particulars of Remissions.
Paragraphs 25 and 26.

25. The following is an abstract of the remissions of all sorts with the exception of the waste remitted.

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. { Remission for failure of Nunjah produce... ..	592	3,403	2,811	.....
{ Do. for short crops in Nunjah land ... ..	.....	82	82	.....
Total.....	592	3,485	2,893	.....
2. Remission on two crop land cultivated with one crop	37,576	38,299	723	.....
3. Remission of one-fifth and one-eighth to Brahmins, &c.	545	514	.....	31
4. Remission granted to a certain Ryot in satisfaction of the expence incurred by him in repairing a Tank	64	86	22	.....
5. Remission granted for the cultivation of Cotton on improved principle ... ..	.....	113	113	.....
6. Permanent reduction of assessment. { Dry	41,321	.....	.....	41,321
{ Wet	79,364	2,058	.....	77,306
{ Garden	1,04,177	.....	.....	1,04,177
Total.....	2,24,862	2,058	.....	2,22,804
7. Temporary reduction of assessment. Wet	259	662	403	
Total.....	2,25,121	2,720		2,22,401

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Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
8. Cowle remission { Dry	13,745	9,391		4,354
{ Wet	1,515	1,031	.....	484
{ Garden	24	24	.....	.....
Total.....	15,284	10,446	.....	4,838
9. Remission of assessment on "Ain" grass land { Dry	67,475	63,124	.....	4,351
{ Garden	1,333	1,218	.....	115
Total.....	68,808	64,342	.....	4,466
10. Remission on gardens reclassified as Punjab, 1st class; but paying ordinary Punjab assessment, the maximum rate fixed to be collected eventually	9,962	9,775	.....	187
11. Remission on garden lands of which the assessment was reduced by one-third, now cultivated as Poonjah and paid for accordingly, the maximum rate to be paid eventually	13,597	18,251	.....	346
12. Nunjah cultivated with Punjab and garden produce, and paid for as such	27,907	25,306	.....	2,601
Total.....	4,04,456	1,73,337	.....	2,31,119

26. For failure of wet crops under certain rain-fed tanks in which, as already explained, there was a scarcity of water, remissions were granted on full and careful inquiry to the amount of Rupees 3,485, or Rupees 2,893 over and above the preceding year, as shown in item No. 1 of the foregoing Memorandum. The remissions (Item No. 2) on two crop lands cultivated with one crop show an increase of Rupees 723, owing to the extent of land bearing two crop assessment, but actually cultivated with ordinary crop, being greater than in the past Fusly. Under the head of "Remissions" of one-fifth and one-eighth to Brahmins, &c., there is a decrease of Rupees 31, caused by the discontinuance of the indulgence in the case of certain parties who have violated the conditions on which it was allowed, viz., that they should cultivate their lands with their own stock. Item No. 4 consists of the amount remitted from the demand of revenue due by the Parsee Merchant Kustoomjee on account of repairs executed by him to the Ookalam tank in Fusly 1273, as reported in paragraph 4 of my letter, dated 1st instant, No. 209. The sum of Rupees 113 enumerated in item No. 5, is the assessment

Government Order, 22nd October 1861, No. 2,069.

remitted under the orders noted in the margin, on lands cultivated with 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. As promised in paragraph 31 of my Jummahbundy Report for Fusly 1272, the instructions conveyed in the Government Order of 30th April 1863, No. 744, paragraph 20, have been duly carried out in the year under report, and all permanent reductions, which were hitherto retained in the accounts, and shown under the head of "Remissions" in the annual returns, have been struck off the accounts; the amount so expunged being Rupees 2,22,804, which is shown as a decrease in item No. 6. The Board will observe that a sum of 2,058 Rupees is still retained in the accounts under the head "Permanent reductions." This sum refers to certain Nunjah lands in Comaralingum Village in Oodamalapertah Taluk. The Sub-Collector has written in detail on this subject in paragraph 17 of his Jummahbundy Report. He states that in Fusly 1231, the Ryots of the village bound themselves by a written agreement to keep their channel clear, on the condition of one-fourth of the assessment being remitted, that the

then Collector authorized this reduction in January 1822, and that ever since three-fourths of the assessment have been paid, but that the people allege that this concession was made partly on account of their poverty and partly on account of the ravages committed by Elephants and other wild animals. In regard to the first ground, i. e., that the reduction was made on condition that the Ryots should keep their channels clear, Mr. Sullivan states that with two exceptions the Ryots throughout the Sub-division have to keep their channels clear without any aid from the State, and as respects the second ground, he explains that the hindrances to cultivation which the Ryots of this village say formed the basis of the indulgence no longer exist. Under these circumstances the Sub-Collector is of opinion that the indulgence should be continued no longer, and recommends the levy of full assessment in future. With a view to ascertain the real ground on which the reduction was made, I have carefully perused the Takid issued by the Collector in 1822, and find that it was granted solely on the condition that the people were to keep their channels clear. Whatever the practice observed in the other parts of the Sub-division in regard to the clearance of channels may be, my own idea is, that the village under notice should be treated on its own merits. The reduction was made in consideration of the Ryots keeping their channel clear. They have done so for the last forty years, and I do not see why the remissions should now be discontinued. With the Board's permission therefore I propose to strike off the amount still retained in the accounts under the head of "Permanent reduction" in Comaralingum village. Under the head of temporary reduction of assessment there is a sum of Rupees 662, which consists of the difference between the former assessment and the rate now charged at 5 Rupees per cawny on certain unirrigated coconut topes under the sanction granted in paragraph 4 of the Board's Proceedings of the 26th March 1864, No. 1,800. Last year the reduction was made on the topes at Kanattasudrum village, and amounted to Rupees 259. This year the indulgence was extended to certain other villages similarly circumstanced, and the amount remitted is Rupees 403, making in all Rupees 662, as particularized below:—

Items.	Extent of land.		Survey assess- ment.			Assessment charged at Rupees 5 per cawny.			Difference remitted.		
	Cawny.										
In Fusly 1272.			RS. A. P.			RS. A. P.			RS. A. P.		
Kanattasudrum village in Pollachy Taluk	30	15½	413	8	8	154	12	3	258	12	5
In Fusly 1273.											
Twelve other villages in Pollachy Taluk	46	3	385	5	1	231	0	3	154	4	10
One village in Coimbatore Taluq.	80	15½	652	6	4	404	2	3	248	4	1
Total.	127	21	1,037	11	5	635	2	6	402	8	11
Grand Total.	158	11½	1,451	4	1	789	14	9	661	5	4

Under the head of "Cowle Remissions" there is a decrease of Rupees 4,838, which is due to the charge of increased assessment under the Cowle terms, and to the restriction in the grant of Cowles with reference to the Board's Circular of the 10th October 1859, No. 4,078. The Remissions on "Ain" grass lands exhibit a decrease of Rupees 4,466, owing to a portion of pasturage

lands having been brought under cultivation and charged with full assessment. Items Nos. 10 and 11 require no particular explanation. In the last item (No. 12) there is a decrease of Rupees 2,601, chiefly due 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 authority conveyed in the orders noted in the margin.

IX Particulars of sundry items. Paragraphs 27 and 28.

27. The particulars connected with the Sundry items, as well as Land Revenue Miscellaneous and Forest Revenue are shown in statement No. 9, to which is appended as an enclosure a Memorandum explaining the nature of the several component parts under each head. As explained in paragraph 38 of my Report, dated 31st October 1863, No. 204, the revenue derived from "Paravapilloovary," or grazing tax, and the additional tax on Inam lands granted to village officers, were entered in my Jummabundy Returns for Fusly 1272 under the head "Sundry items," but the Board transferred those two items in their general statements submitted to Government to "Land Revenue Miscellaneous," retaining only the Jodi on sundry Inams amounting to Rupees 17,085 under the former head. With a view to maintain agreement with the Board's Returns, the latter sum alone is shown in my present Returns as the revenue under "Sundry Items" for Fusly 1272, but in regard to the entries for Fusly 1273, the instructions contained in the Board's Miscellaneous Circular of the 13th August 1864, No. 5,027, have been duly attended to, i. e., all petty items such as grazing tax, tree tax, &c., which are included in the Ryots' Pattahs are exhibited under "Ryotwar Sundry Items." For more detailed information see my letter to Board, dated 1st October 1864, No. 209. The following is a comparative abstract of the revenue derived under the different heads shown in Statement No. 9:—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
1	2	3	4	5
	Rupees.	Rupees.	Rupees.	Rupees.
Ryotwar Sundry Items...	17,085	92,856	75,771	...
Land Revenue Miscellaneous...	97,480	18,219	...	79,261
Forest Revenue ...	98,145	1,21,335	23,190	...
Total...	2,12,710	2,32,410	19,700	...

28. The variations observable under "Ryotwar Sundry Items" and "Land Revenue Miscellaneous" are for the most part nominal, arising from the transfer of items from one head to another as above explained. The aggregate amount under both heads however shows a net decrease of Rupees 3,490, caused chiefly by an increase in the Jodi on Sundry Inams in consequence of the charge of additional quit-rent on Inam lands by the Inam Commission, and by a decrease in the amount of Paravapilloovary, or grazing tax, owing to a portion of the lands held on this tenure having been brought under cultivation, and carried to its appropriate head. The Forest Revenue amounts to Rupees 1,21,335. This includes a sum of 40,000 Rupees received into the

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Treasury as an advance for timber to be supplied from the Mudumallay forests for the Lawrence Asylum work, but subsequently refunded under the authority granted in the Government Order of 6th April 1864, No. 620. The increase observable, viz., Rupees 23,190 is therefore nominal.

X. Extent of lands cultivated with special produce as Sugar-cane, Indigo, and Cotton.
Paragraphs 29 and 30.

29. Indigo is not cultivated in this District. The extent of land appropriated for the cultivation of Sugar-cane and Cotton is shown in the following Memorandum :—

Species of cultivation.	FUSLY 1272.		FUSLY 1273.		INCREASE.		DECREASE.	
	No. of Acres.	Assessment.	No. of Acres.	Assessment.	No. of Acres.	Assessment.	No. of Acres.	Assessment.
1	2	3	4	5	6	7	8	9
		Rupees.		Rupees.		Rupees.		Rups.
Sugar-cane { Dry ...	83	63	32	45	...	...	51	20
Wet ...	1,299	10,440	1,324	11,582	25	1,142	...	...
Garden.	214	604	196	591	...	...	18	13
Total...	1,596	11,109	1,552	12,218	...	1,109	44	...
Cotton. { Dry ...	1,28,639	1,46,288	2,03,692	2,09,346	75,053	63,058	...	...
Wet ...	298	1,500	812	4,134	514	2,634	...	...
Garden ...	3,747	9,681	3,142	10,545	...	864	605	...
Total...	1,32,684	1,57,469	2,07,646	2,24,025	74,962	66,556	...	...
Grand Total...	1,34,280	1,68,578	2,09,198	2,36,243	74,918	67,665	...	...

30. The area of land appropriated for the growth of Sugar-cane is nearly the same as in the preceding year, the decrease being only 44 acres. From the great demand for Cotton, and the high prices obtained for it, the people were induced to extend the cultivation of this article; a large quantity of land was accordingly put under Cotton; the increase as compared with Fusly 1272 being 74,962 acres, assessed at Rupees 66,556. On the experimental cultivation of foreign Cotton, of which supplies of seed were received from time to time from the Board of Revenue, a special report will be submitted shortly. Lately a supply of Peruvian Cotton seed was received, and has been distributed to those Ryots and Europeans most likely to take an interest in it, some information is still wanting on the result of the cultivation of Cotton under the conditions prescribed in His Excellency the Governor's Minute received with the Board's Proceedings of 1st November 1861, No. 5,995. As soon as it is complete, a separate report on the subject will be forwarded.

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 31 to 33.

31. The annexed Memorandum gives the general result of the Land Revenue Settlement for Fusly 1273 in comparison with that of Fusly 1272.

MEMORANDUM.

ITEMS.	FUSLY 1272.			FUSLY 1273.			INCREASE.			DECREASE.		
	Number of Acres.	Survey Assessment.	Amount of Settlement after deducting remissions.	Number of Acres.	Assessment.	Amount of Settlement after deducting remissions.	Number of Acres.	Assessment.	Amount of Settlement.	Number of Acres.	Assessment.	Amount of Settlement.
Dry ...	16,31,177	4,94,742	13,62,367	17,13,868	15,98,215	14,46,085	82,691	33,473	83,718	...	...	...
Wet ...	81,750	7,13,704	5,66,592	81,528	6,85,978	5,65,235	...	...	...	222	77,726	1,357
Garden ...	160,384	5,98,525	4,74,457	1,60,567	4,94,915	4,75,506	183	...	...	...	1,03,610	...
Total...	18,73,311	18,06,971	24,03,416	19,55,963	26,59,108	24,86,826	82,652	...	83,410	...	1,47,863	...
Deduct 1½th and 1½th remissions, &c. ...	...	...	546	...	...	514	...	...	...	...	...	32
Net Revenue...	...	...	24,02,870	...	...	24,86,312	...	...	83,442	...	...	...
Add, Ryotwar Sandy Items	...	...	17,085	...	...	92,856	...	...	...	...	...	...
Land Revenue Miscellaneous ...	...	...	97,480	...	...	18,219	...	...	...	...	...	79,261
Total...	...	...	25,17,435	...	...	25,97,387	...	...	79,952	...	...	...
Shrotriem, Jodigay, &c.	...	...	683	...	...	683	...	...	...	...	...	...
Poliput Pethesh ...	...	...	27,691	...	...	27,691	...	...	...	...	...	...
Total ...	...	...	25,45,809	...	...	26,25,761	...	...	79,932	...	...	...

32. The Board will observe that the result of the settlement is satisfactory, the increase of Land Revenue including Sundry Items and Miscellaneous, being Rupees 79,952, caused by the favorable character of the season, and consequent extension of dry cultivation. The Beriz of the Fusly under report is also in advance of the average of the preceding ten years as particularized in the following Statement:—

	Rupees.
Fusly 1263	23,33,602
" 1264	22,29,627
" 1265	2,95,200
" 1266	22,34,523
" 1267	22,40,481
" 1268	24,95,834
" 1269	24,49,464
" 1270	23,31,372
" 1271	22,63,298
" 1272	25,45,809
Total...	2,33,20,110
Average	23,32,011
Fusly 1273...	23,25,761
Increase	2,93,750

33. I will now notice the items connected with the revision of assessment. They are five in number.

I. The modification of assessment on the Burgher's lands on the Neilgherries under the orders of Government, dated 22nd September 1862, No. 2,060. I have already fully reported on this subject in my letter of the 12th May 1864, No. 102. In Fusly 1271, or the year preceding that in which the reduction was made, the revenue on their lands amounted to 7,163 Rupees only, whereas it now exceeds 14,000 Rupees; the result of extended cultivation. It is also to be borne in mind that the system of shifting holdings year by year has been put a stop to, and the practice of bringing forward doubtful claims for lands applied for by Europeans has almost ceased.

II. Under the orders of Government, dated 13th September 1862, No. 1,993, 283 acres of waste garden lands with ruined wells were brought under cultivation in Fusly 1272. This year no less than 10,617 acres of land in a similar condition were taken up on their appropriate Punjab assessment, which amounts to Rupees 10,883, the whole of which would have been lost to Government, had it not been for the concession granted. There are about 5,000 acres of old garden lands still waste, which, it is hoped, will gradually be brought under cultivation at the reduced rate of assessment.

III. Under the sanction of the Board of Revenue, dated 26th March 1863, No. 1,800, paragraph 4, the assessment on the unirrigated topes in Kennattacadayoo village in Pollachy Taluk was reduced to 5 Rupees per cawny in Fusly 1272, the result of this revision was reported in paragraph 32 of my Jummahbundy Report for that year, dated 31st October 1863, No. 204. The extension of this indulgence to similar topes in certain other villages was found necessary, and the assessment on them was accordingly reduced this year to 5 Rupees per cawny. The extent of land affected by this reduction is 127 cawnies. The loss of revenue to Government is trifling, not exceeding 402 Rupees, while the Ryots concerned have been relieved from the liability of paying more than their lands could stand.

IV. In the village of Modoor in Coimbatore Taluk an old rain-fed tank was left in a ruined state for the last forty years. The land under it measuring 14 acres was originally charged with Nunjah assessment amounting to Rupees 52. Certain Ryots of the village proposed to undertake the repair of the ruined tank at their private cost on the condition of having to pay Punjab assessment only, and under the sanction of the Board of Revenue conveyed in their Proceedings

of the 5th April 1864, No. 2,016, they were allowed to do so; 1 Rupee per acre being the rate of Punjab assessment, which will yield an increase in revenue of Rupees 14 from Fusly 1273, the year in which they took up the land. The nominal loss to Government is 38 Rupees, and this sum has been struck off the accounts as a permanent reduction from the survey assessment.

V. Under the authority given in paragraph 3 of the Board's Standing Circular of 19th June 1863, No. LXIX, Board No. 3,636, certain Nunjah lands were re-classed as Punjab. The works of irrigation on which they depended, had fallen into decay and ceased for many years to be of any use. The lands were actually cultivated with Punjab produce, and had been paying Punjab assessment only, the difference between this and the survey assessment being shown in the annual accounts as a remission. The retention of these lands in the Nunjah Ayacut being useless, they were transferred to the Punjab Ayacut in conformity to the authority above quoted. The extent of land so transferred, is 530 acres, the survey assessment thereon was Rupees 4,848, the charge now made at Punjab rates, is Rupees 952; the nominal loss being Rupees 3,896. After this concession was made, 54 acres of waste land under similar irrigation works, were brought under cultivation; the Punjab assessment charged thereon being Rupees 64.

XII. Sundry Sources of Revenue.
Paragraphs 34 to 39.

34. The particulars of Sundry Sources of revenue are shown in the annexed Table:—

Items.	Fusly 1272.	Fusly 1273.	COMPARISON.	
			Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Abkarry... { Abkarry	1,69,925	1,69,835	.....	90
{ Miscellaneous	627	17	.....	610
<i>Moturpha.</i>	1,70,552	1,69,852	.....	700
Miscellaneous ... ..	.....	1,054	1,054	.....
Income Tax .. { Income Tax	45,165	40,141	.....	5,024
{ Miscellaneous ... ..	.....	15	15	.....
	45,165	40,156	.....	5,009
Stamp..... { Sales of Stamp	72,388	83,002	10,614	.....
{ Miscellaneous	4,507	2,212	.....	2,295
	76,895	85,214	8,319	.....
Grand Total...	2,92,612	2,96,276	3,664	.....

35. Under the head of Abkarry Revenue there is a decrease of 700 Rupees, arising from the following causes, viz., Rupees 90 form the remission granted to the renter of Collegal Taluk under the sanction of Government, dated 12th April 1864, No. 516, from April to June 1864 at 30 Rupees a month for an arrack-shop on the Belligiri Rungon Hill, Rupees 610 in consequence of the interest levied on the arrears of Abkarry Revenue formerly credited to "Abkarry Miscellaneous," being transferred to the head XVI "Interest" under the orders noted in the margin.

36. The Board will observe that there is an entry of Rupees 1,054 under the head "Moturpha." This consists of the amount recovered in Fusly 1271 under Act XVIII of 1861 on Arts, Trades and Dealings, and held in deposit. With a view to refund the amount to the parties from whom it was collected, the necessary notice was published, but in consequence of their not

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To Board 29th February 1864, No. 82.
From do. 6th April 1864, No. 2,034.
To do. 9th July 1864, No. 146.

having made their appearance, it was carried to the credit of Government *vide* correspondence noted in the margin.

37. The decrease of 5,009 Rupees under the head of Income Tax, is due to the introduction of Act No. XXVII of 1863, reducing the rate of tax from four to three per cent.

38. In the sale of Stamp papers there is an increase of Rupees 10,614, owing to an increase in the number of suits filed in the Courts. The receipts of Miscellaneous items under Stamp Revenue exhibit a decrease of Rupees 2,295, arising from the fact that the cases in which the penal provisions of Act X of 1862 were enforced, were fewer than in the previous year; a result which shows that the requirements of the Stamp Act are being attended to by the people.

39. On the whole the revenue from Sundry Sources is in advance of the preceding Fusly by Rupees 3,664.

XIII. Abstract showing the revenue from both Land and Sundry Sources in comparison with the preceding Fusly.

40. It is gratifying to observe that the aggregate revenue of both Land and Sundry Sources has come up to the unprecedented large sum of

Rupees 30,43,372, or Rupees 1,06,806 over and above the revenue of the preceding year, as exhibited in the subjoined Memorandum:—

Items.	Fusly 1272.	Fusly 1273.	NET.	
			Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Land Revenue...	25,45,809	26,25,761	79,952	.....
Forest Revenue	98,145	1,21,335	23,190	.....
Sundry Sources	2,92,612	2,96,276	3,664	.....
Total...	29,36,566	30,43,372	1,06,806	.....

XIV. Remarks on the Sevoy Jummah and Interest account.

41. The head "Sevoy Jummah" is not now in existence in any of the periodical accounts, the items which formerly constituted it, are now exhibited as "Miscellaneous" under their respective appropriate major heads, and full explanation has been given on them in their proper places. Consequently the heading "Remarks on the Sevoy Jummah" might, I think, be omitted hereafter. In regard to "Interest account," I beg to submit a statement as directed in paragraph 17 of the Board's Miscellaneous Circular, No. LIX, Board No. 4,031, dated 30th June 1864. The total amount of interest recovered on arrears of Revenue in Fusly 1273, is Rupees 319-7-6 as particularized below, viz:—

On arrears of Land Revenue...	22 11 0
On do. of Abkarry Revenue	296 12 6
	319 7 9

XV. Demand Collection and Balance of all sources of Current Revenue.

Paragraphs 42 to 45.
12. The entire demand on account of all sources of Current Revenue amounts to Rupees 30,43,372, of which Rupees 29,44,999 were collected within the Fusly, and Rupees 991 were written off the accounts, leaving a balance of Rupees 97,382 outstanding on the 30th June 1864. Subsequent collections and remissions have reduced it to Rupees 24,223, for the recovery of which steps are being taken. The particulars of the above transactions are given in the annexed Table. The entries made in the Jummahbundy Returns Nos. 10 and 11 will be found to correspond with the revised Statement of Demand Collection and Balance for June 1864, forwarded to the Board

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with my letter of 1st October 1864, No. 209, and with the revised cash accounts rendered to the Accountant General.

ITEMS.	Demand for Fusly 1273.	COLLECTIONS AND REMISSIONS WITHIN THE FUSLY.			Balance on the 30th June 1864.	SUBSEQUENT			Balance still due.
		Collections.	Remissions.	Total.		Collections up to 30th September 1864.	Remissions up to 30th September 1864.	Total.	
1	2	3	4	5	6	7	8	9	10
	Rupees.	Rupees.	Rs.	Rupees.	Rs.	Rs.	Rs.	Rs.	Rs.
Land.									
Poliput Peshcush ...	27,691	27,691	...	27,691	...	...	...	...	...
Shrotriem Jodi ...	683	646	...	646	37	37	...	37	...
Ryotwar including Sundry items ...	25,79,168	25,07,381	...	25,07,381	71,787	50,931	...	50,931	20,856
Land Revenue Miscellaneous	18,219	12,520	...	12,520	5,699	3,499	112	3,611	2,088
Total	26,25,761	25,48,238	...	25,48,238	77,523	54,467	112	54,579	22,944
Forest Revenue	1,21,335	1,21,335	...	1,21,335	...	...	...	...	...
Sundry Sources.									
Abkarry Revenue	1,69,852	1,53,945	...	1,53,945	15,907	15,907	...	...	...
Moturpha	1,054	1,054	...	1,054	...	...	...	...	...
Income tax	40,156	25,213	991	36,164	3,952	2,673	...	2,673	1,279
Stamp Revenue	85,214	85,214	...	85,214	...	...	...	...	...
Total	2,96,276	2,75,426	991	2,76,417	19,859	18,580	...	18,580	1,279
Grand Total	30,43,372	29,44,999	991	29,45,990	97,382	73,047	112	73,159	24,223

43. A Statement of Demand, Collection and Balance of the whole Land Revenue of the Neilgherry Taluk for Fusly 1273 is annexed as directed in the Board's Proceedings of 17th June 1861, No. 3,140.

ITEMS.	Demand for Fusly 1273.	Collections within the Fusly.	Balance.	Subsequent collections and remission up to 30th September 1864.	Balance.
1	2	3	4	5	6
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Ryotwar.					
Lands held by Burghers and other Hill tribes. ...	15,491	15,430	61	61	...
Lands held by Europeans and East Indians for Coffee plantations and other agricultural purposes.					
Todanad village	188	15	173	3	170
Parungunad village	1,965	1,910	55	55	...
Mekund village	869	197	663	663	...
Seegoor do.	1,388	...	1,388	1,206	182
Total	4,401	2,122	2,279	1,927	352
Add Sundry items	6	6	...	...	...
Total Ryotwar	19,898	17,558	2,340	1,988	352

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Items.	Demand for Fusly 1273.	Collections within the Fusly.	Balance.	Subsequent collections and remission up to 30th September 1864.	Balance.
1	2	3	4	5	6
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
<i>Miscellaneous</i>					
Quit-rent on { Ootacamund ...	3,205	6	3,199	2,091	1,108
House pro- { Coonoor ...	634	461	173	45	128
perties { Wellington ...	251	90	161	97	64
{ Kotagerry ...	293	207	86	22	64
Total ...	4,383	764	3,619	2,255	1,364
Other items ...	208	203	...	...	...
Total... ..	4,591	972	3,619	2,255	1,364
Grand Total of Land Revenue ...	24,489	18,530	5,959	4,243	1,716

44. The revenue due by the Barchers and other Hill tribes has been fully realized. Out of the demand of Rupees 8,784 due by Europeans and others on Coffee plantations and house properties, Rupees 6,956 have been recovered up to 30th September 1864, and Rupees 112 were written off the accounts under the sanction of Government, dated 5th September 1864, No. 1,614, being quit rent on certain properties belonging to the Lawrence Asylum institution, leaving a balance of Rupees 1,716, which is in course of realization. A statement showing the Demand Collection and Balance on account of arrears of Land Revenue including Miscellaneous on the Neilgiri hill is also appended :—

Items.	Arrears at the beginning of Fusly 1273.	Collections and remissions up to 30th June 1864.												Balance.	Subsequent collections up to 30th Sept. 1864.	Balance.	
		Collections.				Remissions.				Total.							
Land Revenue proper.	Fusly 1267.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
	" 1268.	167	14	10	54	3	6	104	13	9	159	1	3	8	13	7	
	" 1269.	127	9	7	62	10	4	59	8	0	122	2	4	5	7	3	
	" 1271.	158	15	11	63	6	7	69	3	7	132	10	2	26	5	9	
	" 1272.	93	10	3	93	10	3	...	...	...	93	10	3	...	...	...	
	" 1272.	2,082	5	5	2,082	5	5	...	...	...	2,082	5	5	...	...	...	
	Total...	2,630	8	0	2,356	4	1	233	9	4	2,589	13	5	40	10	7	
	Miscellaneous quit-rent on house properties.	" 1267.	249	10	7	57	5	11	110	13	0	168	2	11	81	7	8
		" 1268.	155	9	0	50	14	8	60	2	8	111	1	2	44	7	10
		" 1269.	373	11	7	62	6	5	199	0	6	201	6	11	112	4	8
" 1270.		439	9	7	67	7	0	170	0	9	237	7	9	202	1	10	
" 1271.		235	1	4	131	10	5	60	9	0	192	2	5	92	13	11	
" 1272.		4,383	0	9	4,090	9	10	0	15	11	4,091	9	9	291	7	0	
Total...	5,886	10	10	4,460	6	8	601	9	8	5,061	15	11	824	10	11		
Grand Total.	8,517	2	10	6,816	10	4	835	3	0	7,651	13	4	865	5	6		

45. The circulation of a notice, as reported in paragraph 60 of my Jummabundy Report for Fusly 1272, to the effect that the provisions of the law would be enforced against Revenue defaulters has had the desired effect. A large portion of the arrears on account of former years has been recovered, leaving a balance of Rupees 828 only, which will be disposed of in due course.

XVI. Demand Collection and Balance of arrears. Paragraphs 46 and 47.

46. The arrears at the commencement of the year under report were Rupees 1,49,526, of which Rupees 1,42,815 were collected within the Fusly, and Rupees 5,320 were written off the accounts, leaving a balance of 1,391 at the close of the year, which subsequent collections have reduced to Rupees 1,275 as particularized in the table below :—

Items.	Arrears at the commencement of Fusly 1273.	COLLECTIONS, &c.			Balance	Subsequent collections.	Balance
		Collections.	Remissions.	Total.			
1	2	3	4	5	6	7	8
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Land { Ryotwar ...	1,08,422	1,07,628	313	1,07,941	431	79	402
{ Miscellaneous ...	7,728	6,290	601	6,891	837	37	800
Total...	1,16,150	1,13,918	914	1,14,832	1,318	116	1,202
Sundry { Alkarry ...	20,974	20,974	...	20,974	...	...	...
Sources { Income tax ...	12,402	7,923	4,406	12,329	73	...	73
Total...	33,376	28,897	4,406	33,503	73	...	73
Grand Total...	1,49,526	1,42,815	5,320	1,48,135	1,391	116	1,275

47. Of the above balance, Rupees 775 are considered recoverable, Rupees 114 doubtful, and Rupees 386 irrecoverable vide following statement.

Items.	Recoverable.	Doubtful.	Irrecoverable.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land { Ryotwar ...	115 0 0	41 0 0	216 0 0	402 0 0
{ Miscellaneous ...	660 0 0	...	140 0 0	800 0 0
Total...	775 0 0	41 0 0	386 0 0	1,202 0 0
Income tax ...	...	73 0 0	...	73 0 0
Grand Total...	775 0 0	114 0 0	386 0 0	1,275 0 0

XVII. Recommendation in regard to the irrecoverable arrears.

48. The irrecoverable arrears amount to Rupees 386, and I request sanction to write them off. The amount is small, and full and careful inquiry has proved that it cannot be recovered.

XVIII. Irrecoverable arrears struck off the accounts.
Paragraphs 49 and 50.

49. The irrecoverable arrears which were struck off the accounts during the Fusly under

consideration, amount to Rupees 5,321 as particularized 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.
		Rupees.	Rupees.	Rupees.
As per sanction of the Board of Revenue, dated 27th July 1863, No. 4,633.	Income tax	2,634	26	2,608
As per do. dated 5th August 1863, No. 4,875.	Do.	319	...	319
As per do. dated 29th October 1863, No. 6,906.	Do.	941	...	941
As per sanction of Government, dated, 17th December 1863, No. 2,318.	Land Revenue Ryotwar.	234	...	234
As per sanction of Government, dated 6th May 1864, No. 785.	Miscellaneous... ..	602	...	602
As per Board's sanction, dated 15th June 1864, No. 3,652.	Land Revenue Ryotwar.	80	...	80
	Income tax	517	...	517
Total..	.....	5,347	26	5,321

50. Besides the above arrears, a sum of 991 Rupees was struck off the accounts from the Current Revenue under the head of Income tax as per sanction of the Board of Revenue indicated below:—

	Rupees
As per sanction of the Board, dated 27th July 1863, No. 4,633	93
" " " " " 29th October 1863, No. 6,906,	495
" " " " " 27th April 1864, No. 2,545,	21
" " " " " 9th May 1864, No. 2,786,	316
" " " " " 15th June 1864, No. 3,652,	86
	<u>991</u>

XIX Extent to which coercive process was employed.

51. In three cases coercive process was employed in the collection of revenue, in one

which personal and in the others real property was sold. The extent of land sold was 10 acres, Guntahs, and the sale proceeds thereof including the amount realized by the sale of the personal property was Rupees 120-13-0, of which Rupees 81-15-10 were carried to the credit of Government in adjustment of the arrears, and Rupees 3-15-0 on account of interest. The charges connected with the sale were Rupees 13-3-6, and the balance Rupees 16-10-8 was repaid to the faulting owners of the property. For particulars see enclosure A, in Statement No. 13.

XX, Charges.

Paragraphs 52 to 56.

re Rupees 3,50,835-3-2, as particularized in the subjoined memorandum. The charges on

52. The charges connected with the Revenue Department during the year under report

account of Inam Commission, Survey, and Settlement Departments are not included *vide* paragraph 23 of the Board's Proceedings of 7th August 1862, No. 5,153.

ITEMS.	Fusly 1872.	Fusly 1873.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
1. Collector's Salaries	51,775	65,397	13,622	...
2. Huzoor, District and village establishment.	1,00,830	97,712	...	2,618
3. Sadarward	5,480	4,700	...	780
4. Extra Charges	32,250	23,293	...	6,957
5. Forest Conservancy	1,06,086	1,51,134	45,048	...
6. Abkarry Charges	...	990	990	...
7. Income tax establishment, &c.	1,293	846	...	347
8. Stamp Charges... ..	4,786	4,270	...	516
9. Refunds of Land Revenue	1,680	416	...	1,134
10. Refunds of Moturpha Revenue	143	18	...	125
Total ...	2,09,768	3,50,835	47,067	...

53. In addition to the two Assistants employed in Fusly 1872, one additional Assistant (Mr. Gordon), and one Special Assistant for the Neilgherry Hills (Mr. Hannington), were appointed in the Fusly under report, and drew their salaries from July and November 1863 respectively. Mr. Roberts, the Sub-Collector, was absent on sick leave during a portion of Fusly 1872, and drew no pay for that period, whereas in 1873 the full amount of the Sub-Collector's pay was paid and charged. The payment of deputation allowance to acting officers was formerly debited under the head "Civil Service Absentees Fund," subordinates to H Public Debt. Under the orders of the Accountant General, it is now charged to H Land Revenue. These combined causes have produced the increase of 13,622 Rupees in the item, Collector's salaries.

54. The decrease of Rupees 2,618 in the item Huzoor, District and Village Establishment is chiefly due to the fact that the pay of the Police Constabulary employed in guarding Treasuries was formerly charged to the Revenue Department, which was not the case in Fusly 1873, except for two months. The decrease of Rupees 780 in "Sadarward" arises from the payment of this allowance in Fusly 1872 for thirteen months including arrears, whereas in the year under report it was debited for eleven months only. The decrease of Rupees 6,957 in extra charges is produced chiefly by the pay of the Medical Officers on the Neilgherries being now debited to the Medical Department, whereas in the previous year it was charged to the Revenue Department.

55. Under the head of Forest Conservancy there is an increase of Rupees 45,048, caused by the repayment under the orders of Government, dated 12th April 1864, No. 620 of the 9,000 Rupees advanced for timber to be supplied for the Lawrence Asylum Works, and by the advances made for working the Annamalai Forests being greater than in the preceding year.

56. Under the Orders of Government dated 27th April 1864, No. 723, a sum of Rupees 300 was refunded to the Abkarry renter of Collegal Taluk as compensation for the loss sustained by him by the transfer of the disputed tract included in his Pattah near Bicalrangau Pagoda from Coimbatore to Mysore, and this now appears as an expenditure under Abkarry; a contingency which did not arise last year. The other items of charges Nos. 7 to 10 all exhibit a decrease, and do not call for explanation.

57. The Huzoor and Taluk accounts have been examined. The former are kept correctly; with regard to the latter some are fairly kept,

XVI, Examination of the Huzoor and Taluk accounts.

whilst others are far from what one expects of the officials immediately responsible. However I hope to be able to report great improvement in the keeping of the accounts this year.

XXII. Brief reference to the Register of lands acquired by Public Servants. Paragraphs 58 and 59.

Public servants who have either relinquished or newly acquired lands have submitted the necessary statements in due time. They have been carefully scrutinized, and entered in the general Register kept in my office. The only case of violation of the Rules is that of the late Tahsildar of

To Board 30th January 1864, No. 23.
From do. 5th March 1864, No. 1,392.

Rowary, Zohurdeen, which resulted in his removal from office—Vide correspondence marginally noted. Sixteen officials relinquished portions of their lands either by throwing them up as Government waste, or by transferring them to other parties, and thirty-five persons have newly acquired lands. The particulars connected with the above transactions are given in the Memorandum below :—

	HUZUR SERVANTS.			TALUK SERVANTS.			TOTAL.		
	No.	Acres.	Assessment.	No.	Acres.	Assessment.	No.	Acres.	Assessment.
			Rs. A. P.			Rs. A. P.			Rs. A. P.
<i>Lands relinquished.</i>									
In this District ..	5	62	183 4 4	6	115	205 14 4	11	177	388 2 8
In other Districts..	...	...	.....	2	41	175 3 7	2	41	175 3 7
Total	5	62	183 4 4	11	156	381 1 11	16	221	564 6 3
<i>Lands newly acquired.</i>									
In this District ..	11	170	248 12 1	22	408	625 14 4	33	578	874 10 5
In other Districts..	...	...	.....	2	57	185 5 7	2	57	185 5 7
Total	11	170	248 12 1	24	465	811 3 11	35	635	1,060 0 0

59. Of the eleven Huzur servants who have newly acquired lands, the Serishtadar of my Office, Narrain Row, is one. The extent of his land is 29 acres, assessed at Rupees 13. It is ordinary Punjab and grass land, and was purchased from the previous Puttahdar; the necessary Razinama having been tendered before me. The acquisition of this land by the Serishtadar took place previous to the receipt of the Board's Standing Circular of the 25th November 1863, No. CLVIII, (Board No. 7,479).

XXIII. Sub-Collector's and Head Assistant Collector's Report.

Talukhs under their charge are herewith submitted.

60. The Reports of the Sub and Head Assistant Collectors on the settlement of the

XXIV. Remarks on the conduct of the Subordinate Officers.

factory. Mr. Sullivan, the Sub-Collector, and Mr. Walker, the Acting Head Assistant Collector, completed the settlement of their respective charges, and then left the District on promotion for positions in which no doubt they will find greater scope for the exercise of their talents and industry. Mr. Culp, Acting Deputy Collector, has, I regret, been obliged to quit the District for a time on

sick leave. Deputy Collectors, Coappa Row and Iyalu Naidu, are both industrious, hard-working men, and well behaved. They retain my confidence, as well as the respect and confidence of their fellow-countrymen, I believe. With regard to the Serishtadar and Head Clerk Venkataiah, both have had much to do, and have done it well; the latter from his knowledge of English has been able to render much assistance. The conduct of the Tahsildars, with two exceptions, has been good. I must say however that some of them are too apt to act as if they thought that a Tahsilship is an appointment, in which once attained, a man may rest and take it easy.

XXV. Working of the Rules for the sale of Government lands on the Neilgherry.

62. The sales of land on the Neilgherry Hills under the rules sanctioned in the Government Order of the 6th March 1863, No. 478a, have been duly carried out. The number of lots sold up to the end of September 1864 was thirty-three, and their estimated area is 3,524 acres; the aggregate amount for which they were knocked down is Rupees 47,415, of which deducting Rupees 17,824, the amount of Mr. Hunter's outlay on the two pieces of land purchased by him, which was included in the upset price as ordered in paragraph 11 of the Government Proceedings of the 14th August 1863, No. 1,498, the net value is Rupees 29,591. The estimated cost of Survey is Rupees 4,040. The average cost of the land and survey per acre is Rupees 8-3-4 and Rupees 1-2-4 respectively. Most of these sales were conducted under the authority granted in the Government Order of 28th February 1863, No. 439, before the actual area of land was ascertained by Survey, but the demarcation was duly made and boundary marks set up by the Special Assistant Collector, Mr. Hannington before the sales took place. For want of information as to the actual area of the land in each lot, the issue of Title Deeds has been delayed, and a large portion of the amount realized by the sales is still held in deposit. The new form of Conveyance Deed to be given in cases in which the sale of the land took place before the survey, has now been received, and the necessary arrangements will be made hereafter for their issue, and the disposal of the amount held in deposit.

XXVI. Working of the Rules for the sale of unassessed waste lands.

63. Under the Rules of 5th March 1863, No. 476, two pieces of land were sold on the Anamalai Mountains, the aggregate extent of land being 954 as shown below :—

Lot No. 1, acres	493
Lot No. 2, do.	478
	971
Deduct extent of land belonging to a native and situated within lot No. 1... .. .	17
	954

The land was knocked down for Rupees 4,767.

XXVII. Ruined Tanks.

* Rammaroodram is Oomaringam village.

64. No ruined tanks have hitherto been taken up on the terms sanctioned in the Government Order of 23rd December 1862, No. 2,673. One was* however taken in Oodampla-

puttah Taluk under the authority conveyed in the Board's Proceedings of the 16th September 1863, No. 5,878, on the condition that the applicants should carry out the repairs of the tank with all its subsidiary works at their own cost, and pay Government at the rate of Rupees 2-8-0 per acre for so much of the land under the tank as may be brought under wet cultivation, and for the rest at the Survey Punjab rate of Annas 9 and 10 Pice per acre.

COIMBATORE,
31st October 1864.

(Signed) P. GRANT, Collector.

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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 1273. It was conducted under my personal superintendence at the places noted below:—

1. Villages where the Settlement was made.

TALUKS.	PLACES.
1. Caroor	Noyel, Caroor, Aravacoorchy, and Chinna Dharapuram.
2. Dharapuram	Moolanoor, Dharapooram, and Kangyam.
3. Udampettah	Udampettah.

Variations in the number and tenure of Villages with remarks on the number of Puttahs not renewed.

2. The number of villages remains unchanged, and they are held on the same tenure as heretofore.

3. The annexed comparative Statement for Fuslies 1272-73 shows the particulars of old and new Puttahs. 35,190 Puttahs, out of a total of 54,672 remained unaltered this year against 23,218 of the preceding year. Owing principally to the exclusion, this year, from the public accounts of the permanent remissions, 19,488 new Puttahs had to be issued.

Fuslies.	Total number of Puttahs for Land Revenue.	PUTTAHS NOT RENEWED.			Renewed, or fresh Puttahs issued.	Percentage of column 6 on column 2
		Puttahs which remained altogether unaltered.	Modified by additional entries.	Total.		
1	2	3	4	5	6	7
1272	53,801	23,218	9,299	32,517	21,284	39
1273	54,672	35,190	...	35,190	19,488	36
Increase	877	11,972	...	2,673	...	...
Decrease	...	...	9,299	...	1,796	4

Season and Sanitary state.

4. The season has been, on the whole, favorable. Seasonable rains fell in April and May, and Punjab crops were sown to a large extent; but owing to the subsequent drought in June, July and August, the harvest was indifferent. The second crop exhibited a better return, and the garden lands yielded an abundant crop.

SETTLEMENT REPORT OF

With regard to the Nunjah cultivation the supply of two rain-fed tanks in Vellianay, and of one in Dopadimangalum, in Caroor Taluk, having failed, a portion of the lands under them were cultivated with dry grains and garden produce, and a portion left waste. In Boodinattum village, in Udampettah Taluk, the Peria Colum, a very large tank, and one of a series, breached in January last whilst I was encamped in the vicinity. There is another large tank immediately below it, and just above the town of Udampettah, and to prevent this breaching when the bund of the upper one gave way, it was necessary to ease it by cutting its bund in two or three places. The consequence of this untoward accident was of course a considerable loss to the Ryots holding land under these tanks and remissions to a large extent were granted.

5. Annexed is an abstract of the rain-fall in the Cusbah stations:—

MONTHS.	DHARAMPURAM.		CAROOR.		UDAMPETTAL.	
	Inches.	Decimals.	Inches.	Decimals.	Inches.	Decimals.
April	6	40	7	43	4	36
May	2	40	3	86	1	45
June	...	...	...	...	...	25
July	...	...	...	...	...	32
August	...	...	...	29	1	50
September	...	...	6	74	...	...
	8	80	18	32	7	88
October... ..	9	60	7	75	13	24
November	2	39	1	47	3	32
December	1	19	3	74	4	33
January	...	...	...	...	...	...
February... ..	...	...	...	...	...	...
March	...	...	...	...	...	...
	13	18	12	96	20	89
	21	98	31	28	23	77

6. With the exception of the usual visitation of Cholera during the cold months, the division has been tolerably healthy. The deaths from Cholera were returned as follows:—

Caroor	186
Dharapuram... ..	595
Udampettah	1,913

Total... .. 2,694

but very little reliance can, in my opinion, be placed on these figures.

Prices of grain.

7. Annexed is a statement of prices. Dry grain has fallen, and paddy has an upward tendency as compared with the prices of the preceding Fusly.

GRAINS.	Fusly 1272.		Fusly 1273.		COMPARISON.	
					Increase.	Decrease.
Paddy... ..	160	7 3	188	1 5	27 10 2	...
Cholum	236	15 2	201	9 10	...	35 5 4
Cumboo	162	5 6	160	9 4	...	2 5 2
Raghi... ..	177	3 4	164	13 8	...	12 5 8
Horse Gram	211	4 11	113	11 2	...	97 9 9

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Ryots' holdings with causes for the abandonment and taking up of lands.

Enclosure B to Statement No. 3.

8. At the commencement of the year the area of the Ryots holding amounted to.

6,04,020 acres.

Deduct given up... .. 2,042 acres.

Balance 6,01,978 acres.

Add taken up from waste... .. 24,165 acres.

Total... .. 6,26,143 acres.

Deduct former extent... .. 6,04,020 acres.

Net increase of cultivation... .. 22,123 acres,

which bear an assessment of Rupees 13,097-5-6.

9. The statement below shows the particulars of lands given up:—

ITEMS.	PUNJAH.			NUNJAH.			GARDEN.			TOTAL.		
	Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.	
	ACS.	RS.	A. P.	ACS.	RS.	A. P.	ACS.	RS.	A. P.	ACS.	RS.	A. P.
1. Given up on Razinamsh	1,394	1,244	4 4	10	74	13 1	65	205	1 1	1,469	1,524	2 6
2. Deficiency of measurement	135	101	15 8	3	24	12 3	1	1	10 10	138	128	6 9
3. Encroachments * of Jungle streams	19	23	4 6	5	22	11 4	1	2	9 11	25	48	9 9
4. Punjah and garden transferred to Nunjah	13	12	5 1	...	...	...	22	75	11 10	35	88	0 11
5. Punjah transferred to garden	10	6	9 0	...	...	...	...	...	...	10	6	9 0
6. Nunjah transferred to Punjah... ..	...	...	...	363	1,985	4 4	...	...	...	363	1,985	4 4
Total..	1,571	1,388	6 7	381	2,107	9 0	89	265	1 8	2,041	3,781	1 3

10. Item No. 1 includes lands given up on account of its being no longer profitable to cultivate them, the inability of the Ryot to do so and similar causes. Items 2 to 5 do not call for any particular remark.

Item No. 6 includes Nunjah lands re-classified as Punjah under the provisions of the Board's Standing Circulars, Nos. LXIX and CXVI. This transfer has been made subject to the condition of Tirvajasti being charged in the event of the irrigation works being eventually restored at the expense of Government.

11. The particulars of land taken up are shown below:—

ITEMS.	PUNJAH.			WET.			GARDEN.			TOTAL.		
	Ex- tent.	Assessment.		Ex- tent.	Assessment.		Ex- tent.	Assessment.		Ex- tent.	Assessment.	
	Acres.	RS.	A. P.	Acres.	RS.	A. P.	Acres.	RS.	A. P.	Acres.	RS.	A. P.
1. Waste lands brought under cultivation	22,907	19,259	7 9	213	979	7 3	138	482	11 11	23,258	20,721	10 11
2. Perambok	290	263	12 9	24	113	13 1	1	4	5 1	315	380	14 11
3. Excess found on measurement	147	152	9 2	7	37	19 9	...	...	...	154	190	3 11
4. Punjah transferred to Nunjah and garden... ..	...	...	...	24	129	8 6	10	27	1 5	34	156	9 5
5. Garden transferred to Nunjah	...	...	...	12	6	11 6	...	...	...	12	51	11 6
6. Increase of assessment	...	...	...	...	8	11 1	...	...	...	...	8	11 1
7. Nunjah transferred to Punjah	228	364	13 6	...	...	...	...	...	...	228	364	13 6
8. Transferred from Inam... ..	3	3	11 6	...	...	...	...	...	...	3	3	11 6
Total..	23,735	20,043	6 8	280	1,520	13 8	149	544	2	24,564	21,878	6 9

SETTLEMENT REPORT OF

12. In Item No. 1 is included not only Nunjah and Panjah waste, but also the old well lands which had been thrown up as waste previous to Fushy 1269, and which were at this settlement, made over to the well owners, or their representatives at the appropriate Panjah rates, under the Orders of Government, dated 13th September 1862. This concession was highly appreciated by the people, and some difficulty was experienced in disposing of the conflicting claims advanced for land which under the old rates of assessment would probably have lain waste for ever. In nearly every instance these lands have now been brought to account, and where they have not been taken up, the nature of the soil is such as to render cultivation unremunerative under any circumstances. Where the old well owners or their representatives were not forthcoming, the land was made over either to the grass renter or to Durkhasdars at the appropriate Panjah rates. The annexed statement shows the extent of these lands, which have this year been brought to account, the original Pymash assessment, the reductions made in Fushies 1261 and 1265, and the present rates charged. From this it will be seen that although with reference to the old Pymash rate there is a nominal loss of revenue to the amount of Rupees 23,652, there is an actual gain to the amount of Rupees 7,279:—

Items.	Extent.	Pymash Assessment.	Formerly reduced Assessment.	Present appropriate Assessment.	DIFFERENCE.	
					Between Columns 3 and 5.	Between Columns 4 and 5.
1	2	3	4	5	6	7
Garden reclassified, as 1st Class Panjah...	1,825 4 0	7,808 12 3	4,135 9 8	1,795 1 10	6,018 10 5	2,345 7 10
Do. on which one-third of original assessment was formerly reduced...	4,108 4 0	16,555 13 4	11,550 13 1	4,145 12 4	12,410 1 0	7,405 0 9
Do. on which 15 per cent. of the original assessment was formerly reduced...	1,403 8 0	6,567 2 7	5,723 4 0	1,343 5 6	5,223 12 1	4,380 7 6
	7,337 0 0	20,931 12 2	21,411 4 9	7,279 4 8	23,652 7 6	14,132 0 1

13. In the statement of lands taken up Items 2—6 do not call for any remark. Item No. 7 includes 363 acres of Nunjah held by Ryots, and re-classed as Panjah as explained in paragraph 10 plus 25 acres transferred from Nunjah waste to Panjah, making a total of 388 acres transferred from Nunjah to Panjah. Item No. 8 has reference to a small extent of land originally granted as Inam for charitable purposes. The charity having been discontinued, the Inam under the orders of the Commission has been resumed, and the land which had been left waste has been taken up for cultivation.

Actual cultivation.

14. The actual area under cultivation in the division is 4,89,645 acres, bearing an assessment of Rupees 6,75,942-0-4.

15. The extent of waste of all description charged this year was 1,36,206 acres, assessed at Rupees 1,03,337-10-3, of this 56,929 acres

Waste charged and remitted with reasons.—Vide enclosure C, Statement No. 3.

COIMBATORE.

Rupees 12,354-11-8 is held as Ain or Panchuli Hissa Grass on one-fourth of the full assessment. The remainder having been left waste under circumstances not warranting a remission, was charged with full assessment.

Some Nunjah lands under the tanks referred to in paragraph 6 having been left waste on account of a total failure of the water supply, full remissions to the extent of Rupees 1,308-14-8 was granted.

Particulars of remissions.—Statement No. 4.

16. The annexed Memorandum exhibits the particulars of remissions of all sorts with the exception of waste remitted:—

ITEMS.	Fushy 1272.			Fushy 1273.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Fixed remission ...	58,051	11	5	2,058	4	2	...	...	...	55,993	7	3
2. Remission for short crop in Nunjah lands...	...	...	...	81	8	5	81	8	5	...	...	...
3. Do. for Shavi in do.	...	...	...	1,897	10	2	1,897	10	2	...	...	...
4. Do. for two crop land cultivated with one crop	4,682	1	11	4,641	12	10	...	...	...	47	5	1
5. Cowle remission ...	74	7	4	...	...	...	...	...	...	74	7	4
6. Remission of assessment on Ain grass ...	32,972	8	0	31,600	7	1	...	...	...	1,372	0	11
7. Do. on garden reclassified as 1st class Panjah, but paying ordinary Panjah assessment ...	4,599	3	1	4,485	3	4	...	...	...	113	15	9
8. Do. on gardens of which the assessment was reduced by 15 per cent., and one-third now cultivated and paid for as Panjah ...	6,472	2	8	6,324	3	0	...	...	...	147	15	8
9. Nunjah cultivated with Panjah and garden produce ...	4,113	8	6	4,172	13	10	676	1	7	...	...	...
	1,16,972	10	11	63,271	14	10	...	...	...	55,700	13	1

17. The decrease in fixed remissions No. 1 amounting to Rupees 55,993-7-3 is in consequence of the exclusion of this item from the accounts under the orders of Government, dated 30th April 1863, No. 744, a sum of Rupees 2,058-4-2 has been retained under this head, pending instructions, under the following circumstances:

In the village of Comaralingum in the Gudumalpettah Taluk, the Ryots executed a Moochika in Fushy 1281 binding themselves to keep their channel clear on the condition of one-fourth of the assessment on the Nunjah lands of the village being remitted. An order authorising this reduction was issued by the Collector in January 1822 and three-fourths of the assessment has been paid ever since. It is not so stated in the Takked, but the people say that this concession was made partly on account of the poverty of the people; and partly on account of the ravages committed by elephants and other wild animals.

With two exceptions the Ryots throughout the Sub-division have to keep their channels clear without any aid from the State, and as the hindrances to cultivation which the Ryots of this village say, formed the basis of the indulgence, no longer exist I do not see why it should be extended to them any longer, and would request sanction to collect the full assessment in future. This does not exceed the rate paid for other land in the same village, and it would appear, that when the remission was granted, the Collector had it in view when circumstances altered to withdraw the indulgence as in the order conceding it a small portion of the land was especially excluded from the reduction. The channel is only twelve miles in length, and the amount remitted (upwards of Rupees 2,000) is far more than is necessary to keep it in order even supposing that contrary to the usual practice of the District the people are entitled to any aid from the State.

18. Items Nos. 2 and 3 are remissions granted on account of deficiency of crops and Shavi caused by the breaching of the tanks referred to in paragraph 5.

19. Items 4 to 9 do not call for special remark.

20. In item No. 1, Statement 9 will be found an increase of Rupees 3,538-11-1. This is owing to the augmentation of the Jodi by the Inam Commission.

The next item requires a few words of explanation. Previous to Fusly 1273 no distinction was made between the rent collected on trees growing on unassessed and assessed lands. In the column for Fusly 1272 the collections for both sorts are entered, but the amount of each is shown in the column for Fusly 1273, there is a small decrease which calls for no remark.

The decrease in the grazing tax is owing to the grass land having been taken up for cultivation, and brought under its appropriate heading.

Extent of land cultivated with special produce.

21. Acres 337 were cultivated with country Sugar-cane in Fusly 1272, and 319 acres in the Fusly under review. The following Statement shows an increase in the area cultivated with Cotton to the extent of 24,675 acres:—

Taluk.	Acres 1272.	Acres 1273.	Increase.	Decrease.
Dharapuram...	24,250	48,706	19,447	...
Caroor...	7,195	11,155	3,960	...
Oodumalpettah...	23,211	24,479	1,268	...
	54,655	79,340	24,675	...

22. No Indigo was cultivated.

Abstract statement showing the general result of Land Revenue.

Fusly under review over the preceding year of Rupees 17,622-10-8, the result of an extension of cultivation to the amount of 22,224 acres:—

	Fusly 1272.		Fusly 1273.		Increase.		Decrease.	
	Acres.	Settlement.	Acres.	Settlement.	Acres.	Settlement.	Acres.	Settlement.
Dry ...	5,82,644	3,73,986 12 3	5,54,981	3,04,277 0 11	22,337	20,296 4 8	...	...
Wet ...	28,216	1,95,030 13 6	28,031	1,91,956 15 9	...	...	185	3,033 13 9
Garden ...	42,727	1,37,360 0 1	42,839	1,37,836 4 6	72	446 4 5	...	...
Total...	6,03,627	7,96,371 9 10	6,25,851	7,24,050 5 2	22,224	17,678 11 4	...	...
Ryotwar Sundry Items...	...	43,251 15 7	...	41,675 6 8	...	...	...	1,576 8 11
Land Revenue Miscellaneous...	...	2,557 1 3	...	4,177 9 6	...	1,620 8 3	...	...
Total...	...	7,55,189 10 8	...	7,69,803 5 4	...	17,622 10 8	...	...
Poliput Peikench...	...	8,831 12 3	...	8,831 12 3	...	...	...	...
	...	7,61,012 6 31	...	7,78,635 1 7	Net.	17,622 10 8	...	...

Sundry Sources of Revenue.

24. The following abstract exhibits the particulars of the Sundry Sources of Revenue. The decrease in the Income tax collections is owing to the reduction of the three per cent. rate to two per cent., and the increase in the Stamp Revenue is owing to enhanced sales.

ITEMS.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Abkarry. { Rent ...	21,300 0 0	21,300 0 0	...	...
Miscellaneous...	19 13 2	...	...	19 13 2
	21,319 13 2	21,300 0 0	...	19 13 2
Income Tax ...	5,573 8 0	4,521 4 0	...	1,052 4 0
Stamps. { Sale of stamps ...	19,466 4 0	24,597 1 6	5,130 13 6	...
Miscellaneous...	565 13 0	530 2 0	...	35 11 0
	20,032 1 0	25,127 3 6	5,130 13 6	35 11 0
	46,925 6 2	50,948 7 6	5,130 13 6	1,107 12 2
		Net.	4,023 1 4	...

Abstract showing the revenue both Land and Sundry sources.

25. The demand in the Sub-division on account of all sources of revenue was Rupees 8,29,609 during the year under report, being Rupees 21,553 in excess of the preceding year as shown below.

ITEMS.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Land Revenue ...	7,61,012 6 11	7,78,635 1 7	17,622 10 8	...
Forest Revenue...	118 11 3	26 3 8	...	92 7 7
Sundry Sources...	46,925 6 2	50,948 7 6	4,023 1 4	...
		Net.	21,553 4 5	...
Total ...	8,08,956 8 4	8,29,609 12 9	21,553 4 5	...

Demand, Collection and Balance of all sources of Current Revenue.

26. The Demand Collection and Balance of all sources of revenue is shown in the following statement:—

ITEMS.	Beriz.	Collection with- in the Fusly.	Balance at the close of Fusly.	Subsequent collection.	Balance.
Poliput	8,831 12 3	8,831 12 3	...	...	...
Ryotwar including Sundry items	7,65,625 11 10	7,65,566 7 4	59 4 6	59 4 6	...
Do. Miscellaneous.	4,177 9 6	3,976 4 4	201 5 2	102 10 5	98 10 9
Total.....	7,78,635 1 7	7,78,374 7 11	260 9 8	161 14 11	98 10 9
Forest Revenue	26 3 8	26 3 8	...	...	...
Abkarry	21,300 0 0	20,099 0 0	1,201 0 0	1,201 0 0	...
Income tax.....	4,521 4 0	4,330 11 6	190 8 6	8 12 0	181 12 6
Stamp Revenue	25,127 3 6	25,127 3 6	...	...	...
Total.....	50,948 7 6	49,556 15 0	1,391 8 6	1,209 12 0	181 12 6
Grand Total.....	8,29,609 12 9	8,27,957 10 7	1,652 2 2	1,371 10 11	280 7 2

27. The foregoing Statement shows that nearly the whole demand was collected within the Fusly. The balance Rupees 1,352-2-2 has been reduced by subsequent collections to Rupees 280-7-3 due on account of Income tax and Miscellaneous items, for the speedy realization of which orders have been sent.

Demand Collection and Balance of arrears.

28. With the exception of Rupees 31, which was remitted under the orders of the Board, dated 27th July 1863, the outstanding balance of Fusly 1272 amounting to Rupees 2,278-12-4 was collected during the year under review.

Extent to which coercive process was employed.

29. The lands of three defaulters and the moveable property of one were attached. The arrears due by the former were realized previous to the lands being put up for sale. The moveable property of the latter was sold, and the demand against him realized.

Working of the new system of Village and Taluk accounts.

30. I have the honor to report that the Taluk accounts in Caroor and Oodoomulpettah were carefully examined by myself, and those of Dharapuram by my Serishtadar. In Caroor I found them kept in a slovenly untidy way, nor were the manual forms adhered to as they should have been. I pointed out what appeared to be wrong, and instructed the Tahsildar to supervise the working of his Serishtadar and Head Gumastah in this Department more closely than he had hitherto done. In the Oodoomulpettah and Dharapuram Taluks the books were more neatly kept, but in this instance the forms were too scrupulously adhered to, and the consequence was the insertion of a lot of useless matter. For instance in Oodoomulpettah blank columns were kept for Railway and Telegraph expenditure because these headings were entered in the sample forms. In order to secure neatness and accuracy I would suggest that the accounts should be kept in bound books with printed headings and pegged. Under the present system nothing could be easier than to remove a page and substitute another.

Brief reference to the Register of lands acquired by Public Servants.

31. No landed property was acquired by public servants during the Fusly. With reference to your letter dated 18th December 1863, I have the honor to inform you that the usual Razinamah having been executed in my presence, a Puttah was granted to Vencataramaniah, the Serishtadar of the Sub-division for 3½ acres of the land purchased by him during Fusly 1272. A formal Razinamah for the remaining portion of the land not having been executed as yet, the Puttah remains as before.

Remarks on the conduct of the Subordinate officers.

32. I am happy to be able to speak in favorable terms of the public servants in the Division, who with one or two exceptions have discharged their duties in a most satisfactory manner during the year under report. I would specially bring to notice the names of Vencataramaniah the Tahsildar of Caroor and Bhowny; Sunkara Row, Tahsildar of Oodoomulpettah. In my own office Vencataramaniah, the Sub-division Serishtadar and Ramaswamiah and Moses Pillay, the Head and 2nd Clerks, have given me every assistance, and are entitled to praise for the diligence and assiduity in the discharge of their duties.

COMBATORE,
9th September 1864.

(Signed) H. E. SULLIVAN,
Sub-Collector.

SETTLEMENT REPORT

OF

SALEM.

1. I have the honor to submit the usual Settlement Report for Fusly 1272 (1863-64), with the prescribed accounts.

Settlement of Taluks.—Statement No. 1.

2. The settlement of the District was commenced on the 6th January 1864, and was brought to a close on the 8th May 1864.

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. In accordance with the Board's Circular, dated the 3rd October 1863, I settled the two Taluks forming the Head Assistant's Division, viz., Tripatur and Uttengari, in addition to Ahtur, and the Shervaroy Hills, in the Division under my own immediate charge. The Sub-Collector and the General Deputy Collector settled their own Divisions, and the Head Assistant Collector settled the Salem Taluk, in the Division under my immediate charge.

Number and Tenure of Villages.

5. No changes have taken place either in the tenure or in the number of villages. The total number of villages continues to be 2,708.

Puttahs.

6. The total number of Ryotwarry Puttahs was 2,02,587, of which 1,73,972 were old Puttahs which remained unaltered. The number of fresh Puttahs issued during the year was 16,966, and the number of the old ones, in which changes were noted down, was 13,549, bearing a proportion of 8 and 7 per cent. on the whole number.

Season.

7. The season, though less favourable than the previous one, was on the whole good. It was more favorable for dry cultivation than wet. Rain fell more or less in every month, and exceeded in quantity that of the preceding Fusly, but it was not so general in this as in the former. The Taluks of Darampuri, Uttengari, Kristnagiri, and Usur, were peculiarly unfortunate in regard to wet cultivation. As will be seen hereafter, three-fourths of the remissions granted for Nunjah waste appertain to these four Taluks only. The Nunjah crops suffered to some extent in the Talaghat Taluks from the latter rains not being general.

8. The rain-fall is shown in the annexed abstract:—

Months.	Inches.	Tenths.	Months.	Inches.	Tenths.
April 1863...	1	1	October 1864...	10	4
May „ „ „ „ „	4	1	November „ „ „ „ „	4	...
June „ „ „ „ „	3	5	December „ „ „ „ „	5	1
July „ „ „ „ „	3	9	January „ „ „ „ „	...	...
August „ „ „ „ „	7	...	February „ „ „ „ „	...	5
September „ „ „ „ „	7	6	March „ „ „ „ „	...	...
Total ...	27	2	Total ...	23	...
			Grand Total ...	50	2

SETTLEMENT REPORT OF

Sanitary state.

9. The District has been generally healthy. The usual epidemic diseases, Cholera and Small-pox, appeared in some localities, but in a less virulent form than usual.

10. In the Usur and Ahtur Taluks, Cumari and other diseases made considerable havoc among cattle. In other Taluks, cattle were pretty free from disease.

Vaccination.

11. The annexed abstract shows the gross result of the Vaccination returns. Cases reported as successful form 83 per cent. of the whole number vaccinated. At the Jumnabunddy, the benefits of Vaccination are explained to Ryots, and the correctness of the Vaccinators' returns ascertained as far practicable. Tahsildars also are required to make careful inquiries when they visit the villages. I have no doubt that prejudice against vaccination is wearing away, and people are becoming more alive to its benefits, but in the absence of a Superintending Officer who could visit the villages, and devote his whole time to the work, the system must, as I observed in my former reports, be defective. The services of the Native Surgeon at Salem are at present confined to the Town where there is a Zillah Surgeon and other Medical Subordinates. I do not think that it would be attended with any inconvenience to the town of Salem if this Officer was required to itinerate through the District at least once a year, and to superintend the Vaccination Department.

Year.	Total.	Success-ful.	Unsuc-cessful.
Fusly 1271... ..	18,131	15,555	2,576
" 1272... ..	17,731	15,078	2,653
" 1273... ..	21,421	17,862	3,559

Prices.

12. The following abstract shows some of the staple products of the District during the current and the preceding two years:—

Species.	Fusly 1271.	Fusly 1272.	Fusly 1273.
Paddy, 1st sort	179	163	165
Do. 2nd sort	163	147	153
Cholum or Jondaloo	200	180	154
Gumboo	179	155	138
Horse Gram	199	170	149
Raggy	139	167	142
Varagoo	111	102	90

13. From the foregoing it will be seen that prices of some products have fallen, while the prices of others have risen, a fact showing the varied character of the season. The fall is chiefly in the Punjab grains. The rise in paddy is not much when the shortness of the yield, and the large demand which there was for grain from neighbouring Districts, is taken into consideration.

Ryots' Holdings.

14. The quantity of occupied land at the beginning of the Fusly was Acres 10,35,710, assessed at Rupees 17,14,701, exclusive of Rupees 1,93,710-4-7, the fixed remissions. The lands given up during the Fusly were Acres 23,354, assessed at Rupees 39,814 against Acres 32,943, assessed at Rupees 46,857 given up last year; the remaining land was Acres 10,12,356, assessed at Rupees 16,83,887. The lands taken up afresh during the year were Acres 79,612, assessed at Rupees 99,932. The fresh land taken up in the previous year was Acres 69,600, assessed at Rupees 94,742. The total holdings of the Ryots during the Fusly amounted to Acres 10,91,968, assessed at Rupees 17,83,819, of which Acres 6,009, assessed at Rupees 28,703, constitute the item "Waste remitted."

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Actual Cultivation.

15. The extent of actual cultivation was Acres 10,70,694, assessed at Rupees 17,34,926. If to this be added the item waste charged, viz., Acres 15,265, assessed at Rupees 20,190, the total will be Acres 10,85,959, assessed at Rupees 17,55,115, exhibiting an increase of Acres 52,289, and a decrease in the assessment of Rupees 1,44,304. This decrease is merely nominal. It arises from the fact that the last year's figures include permanent remissions, while this year's figures do not. There is really an increase in the Beriz as will be seen hereafter.

Waste charged and Waste remitted.

16. The extent of land left waste was Acres 21,274, assessed at Rupees 48,893. Of this Acres 15,265, assessed at Rupees 20,190, were charged to the Ryots; and Acres 6,009, assessed at Rupees 28,703, were remitted. Of this remission, which is Rupees 19,790 above that granted for waste during the preceding Fusly, Rupees 28,123 appertain to Nunjah lands left waste for want of water.

Remissions.

17. The remissions for the year amount to Rupees 1,53,709, showing a decrease of Rupees 1,90,451. This is a nominal decrease as will be seen from the annexed abstract. It arises from the permanent remissions being no more shown in the accounts. There is really an increase in the remissions to the amount of Rupees 2,451.—

ITEMS.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
<i>Occasional Remissions.</i>				
Shavi	1,321	7,893	6,572	...
Boganastan	733	694	...	39
A reduction of 12½ per cent. on Punjab lands for short crop	80	...	...	80
Neermooloogaday, or land inundated	25	...	...	25
Remission on account of assessment of certain trees situated in the assessed Nunjah lands.	...	2	2	...
Total ...	2,159	8,589	6,430	...
<i>Fixed Remissions.</i>				
Cowle Remissions, &c.	19,145	17,160	...	1,985
Permanent Remissions	1,93,845	...	...	1,93,845
Sibbundy	1,29,011	1,27,961	...	1,050
Total ...	3,44,161	1,53,710	...	1,90,451

18. The adverse character of the season for Nunjah crops as already explained, and the restriction placed on the grant of Cowles, account for the increase under the head "Shavi," and the decrease under the head "Cowle Remissions."

Cultivation of special products.

19. The following table shows a decrease in the Sugar-cane cultivation, and a considerable increase in the cultivation of Cotton, the demand for which is so unusually great. The Indigo cultivation is almost the same as that of the past year:—

ITEMS.	Fusly 1272.		Fusly 1273.	
	Extent.	Assessment.	Extent.	Assessment.
Sugar cane	1,531	12,795	1,429	10,640
Cotton	16,333	26,850	25,469	41,359
Indigo	1,889	6,249	1,961	5,778

SETTLEMENT REPORT OF

SALEM.

General Result of Land Revenue Settlement.

20. The following table shows the particulars under this head :—

Items.	Bez of Fusly 1272.	Bez of Fusly 1273.	Increase.	Decrease.
Punjab	13,05,278	12,58,345	...	46,933
Nunjah	4,86,615	4,17,287	...	69,328
Garden	77,790	56,140	...	21,650
Punjab converted into Nunjah and Garden	60,647	52,867	...	7,780
Garden converted into Nunjah	8,703	6,774	...	1,929
Total	19,39,033	17,91,413	...	1,47,620
Deduct as per No. 4	3,44,160	1,53,710	...	1,90,450
Balance	15,94,873	16,37,703	42,830	...
As per No. 3, Total	15,94,873	16,37,703	42,830	...
Shrotriem-Jodigi	13,976	14,203	227	...
Permanently settled	4,47,764	4,47,764	...	...
Total Land Revenue	20,56,613	20,99,670	43,057	...

21. From the foregoing abstract it will be seen that the total amount under this head was Rupees 20,99,670, showing an increase of Rupees 43,057.

Revision of the Assessment.

22. Pending the preparation of the necessary accounts, a temporary reduction was allowed from Fuslies 1265 to 1268 on dry land in the eight lower Taluks of the District. In Fusly 1269, a general reduction in the assessment was, under the orders of the Board and Government, effected throughout the District. The revenue of the last ten years commencing with Fusly 1264, the year preceding the one in which the temporary reductions were made, is shown in the following table, from which it will be perceived that there has been a steady improvement in the revenue, and that the reductions, though they amounted in the aggregate to nearly two lacs of Rupees, have been doubly made up :—

Fuslies.	Dry.	Wet.	Garden.	Total.
1265	9,39,787	3,91,367	40,131	13,71,285
1266	10,70,810	4,06,400	42,489	15,19,699
1267	10,81,328	4,08,078	63,585	15,52,991
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

Sundry Sources of Revenue.

23. The Sundry Sources of Revenue for the year amounted to Rupees 2,83,777, showing an increase of Rupees 18,367. The whole of this increase is in the Stamp Revenue. The particulars are exhibited in the following abstract :—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Abkary	1,01,000	1,01,000	...	...
Stamps	74,410	92,777	18,367	...
Total	2,65,010	2,83,777	18,367	...

24. The Stamp Revenue must increase as the requirements of the Stamp Law are better known. The operation of the Small Cause Court Act in the District has also contributed in a measure to an increase in the Stamp Revenue. Stamps are sold at upwards of twenty places in the District.

Land Revenue.—Sundry Sources.

25. The following abstract shows the revenue for the year under report from Land and Sundry Sources inclusive :—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
Land Revenue	20,56,613	20,99,670	43,057	...
Sundry Sources of Revenue	2,65,410	2,83,777	18,367	...
Total	23,22,023	23,83,447	61,424	...

Miscellaneous Revenue.—Statement No. 9.

26. From Statement No. 9, it will be seen that the Miscellaneous Revenue for the year under report, amounted to Rupees 1,25,230, showing an increase over the past Fusly of Rupees 4,662 :—

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
<i>Land Revenue.</i>				
Miscellaneous	1,01,859	1,01,093	...	766
Forest Miscellaneous	14,753	20,126	5,373	...
Abkary do.	525	...	...	525
Moturpha do.	8	...	...	8
Stamps do.	3,423	4,011	588	...
Total	1,20,568	1,25,230	4,662	...

27. The increase in the Inam Jodi is owing to an increased amount of quit-rent having been fixed upon Inams by the Commission.

28. The interest charged on arrears of Land Revenue is omitted in this year's account under the orders of the Board of Revenue, dated the 8th April 1864, No. XXX.

29. An increase in the sale of Sandalwood is the cause of an increase (Rupees 5,372) under the head "Forest Revenue."

SETTLEMENT REPORT OF

Average assessment per acre.

30. Enclosure B to Statement No. 10, shows the extent of cultivation and the average assessment per acre. Column 4 of this Statement is left blank as the permanent remissions have no more a place in the accounts. The assessment entered in Columns 2 and 3 are the same, and is exclusive of the permanent remissions. These figures correspond with those in Statement 3. The average assessment per acre on the extent cultivated is 1-4-3 on dry, 6-11-3 on wet, and 4-0-1 on garden.

Demand, Collection and Balance of all sources of Current Revenue.

31. 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 August:—

Items.	Total Demand.	Balance at the end of the Fusly.	Balance at the end of August Fusly 1274.	Per centage of Columns 2 and 3.	Per centage of Columns 2 and 4.
1	2	3	4	5	6
<i>Land Revenue.</i>					
Permanently settled.	4,47,764	19,009	8,279	1	2
Shrotriem Jodigi	14,203	3,675	1,932	26	14
Ryotwar... ..	16,87,708	23,978	9,358	1	1
Miscellaneous... ..	1,01,093	13,382	5,725	13	6
Total...	22,00,763	60,044	25,294	3	1
Forest	20,126	...	...	...	...
Abkary rent	1,91,000	15,030	...	8	...
Miscellaneous	...	...	...	...	...
Total...	1,91,000	15,030	...	...	...
Stamps	92,777	...	...	...	...
Miscellaneous... ..	4,011	...	...	...	...
Total...	96,788	...	...	...	...
Grand Total...	25,08,677	75,074	25,294	...	...

32. From the foregoing Statement, it will be seen that the balance of the Current Revenue under all sources was, at the end of the Fusly, 3 per cent., and at the end of August 1 per cent. of the total revenue.

33. The balance at the close of the year against Mutahs was Rupees 19,000. This, at the end of August, was reduced to Rupees 8,279, a part of this amount appertains to lands taken up in Mutahs for Railway and other purposes for reducing which permanently the sanction of the Board, applied for in my letter dated the 6th January 1863, No. 102, has not yet been given.

SALEM.

34. The balance under the head Ryotwarry was, at the end of the Fusly, Rupees 23,978, and at the end of August, 9,358. Most of this outstanding balance, as well as that outstanding under the head "Shrotriem Jodigi," and under "Miscellaneous" have to be collected by the employment of coercive measures.

Demand, Collection and Balance of Arrears.

35. The subjoined Statement shows the Demand, Collection, and Balance on account of arrears:—

ITEMS.	Balance at the beginning of the Fusly.	COLLECTIONS.				Balance.	PARTICULARS.	
		Remission.	Actual collections within the Fusly.	Collections up to August Fusly 1274.	Total.		Recoverable.	Irrecoverable.
<i>Land Revenue.</i>								
Permanently settled.	38,943	9,395	25,164	...	34,559	4,384	4,384	...
Shrotriem Jodigi ...	3,305	...	3,218	30	3,248	57	57	...
Ryotwar... ..	31,704	2,561	18,464	913	21,938	9,766	8,072	1,694
Miscellaneous ...	1,645	1	1,483	66	1,550	95	51	44
Total...	75,597	11,957	48,329	1,009	61,295	14,302	12,564	1,738
Abkary rented ...	21,382	...	21,382	...	21,382	...	...	...
Miscellaneous... ..	...	...	...	...	...	...	...	...
Total...	21,382	...	21,382	...	21,382	...	...	...
Moturpha	...	...	...	...	...	...	...	...
Miscellaneous... ..	...	...	...	...	...	...	...	...
Total...	...	...	...	...	...	...	...	...
Grand Total...	96,979	11,957	69,711	1,009	82,677	14,302	12,564	1,738

36. The amount of remission (Rupees 9,395), shown under the head "Permanently settled," is the resumed Moturpha of the Mutahs, and appertains to Fusly 1271. The amount which was every year deducted from the Peishoush of the Mutahs was once for all deducted in the Peishoush last year, and the remaining amount only was taken as the future Peishoush of the Mutahs. The amount for Fusly 1271 was not deducted during that year, owing (as stated in paragraph 41 of the Settlement Report for that Fusly) to the Budget of 1862-63, in which provision was made for that charge not having received sanction within the Fusly.

37. The balance under the head "Permanently settled," viz., Rupees 4,384, relates to lands taken up for Railway and other purposes. The particulars of the balance, and the causes for their retention under this head, were fully given in the Statement submitted with my letter to Board, dated the 23rd ulmo, No. 152. As soon as the sanction applied for is received, the necessary adjustments will be made.

38. The balance outstanding against Ryotwarry amounted, at the end of August, to Rupees 9,766. Of this sum, Rupees 8,072 are recoverable, and Rupees 1,694 irrecoverable. Of the recoverable balance, Rupees 9,000 appertain to the Sherwary Mills, and has remained uncollected

SETTLEMENT REPORT OF

owing to several causes. In the first place, there were several disputes regarding the true extent of the holdings; and in the second place, it was sometimes impossible to trace absent Proprietors, especially those who had left no agents authorized to pay kists; or those who had left no agents at all. Almost all the disputes regarding extent, &c., have been fully and finally settled, and measures have been adopted to trace the absent Proprietors. I have every hope of realizing a large part of these arrears within the end of Fusly 1274. For the collection of most of the remaining balance, coercive measures have been adopted, and they will be realized, as far as practicable, before the end of Fusly 1274.

Irrecoverable balance.

39. I request that sanction may be granted for writing off the accounts, the irrecoverable balance, viz., Rupees 7,738-11-3, including Rupees 44 under the head "Miscellaneous;" most of this amount is the difference between the arrears due on lands attached, and the amount at which it was sold or bought in by Government.

40. The annexed table shows the different Fuslies and the different heads to which the irrecoverable arrears now recommended for remission appertain:—

ITEMS.	Fusly 1270.	Fusly 1271.	Fusly 1272.	Total.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue...	28 8 4	109 7 8	1,556 9 4	1,694 9 4
Miscellaneous...	...	42 5 0	1 12 11	44 1 11
Total...	28 8 4	151 12 8	1,558 6 3	1,738 11 3

41. 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 6th May 1864, No. 785:—

ITEMS.	Amount recommended for remission in last Fusly.	Amount to be collected.	Amount written off the accounts.
1	2	3	4
	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue...	4,374 11 1	1,813 13 4	2,560 13 9
Miscellaneous...	1 3 11	...	1 3 11
Total...	4,375 15 0	1,813 13 4	2,562 1 8

42. From the foregoing it will be seen that the whole amount sanctioned has not been written off the accounts. A sum of Rupees 1,813-13-4, entered under the head "Doubtful balance" in the Namkul Taluk account, was, through an oversight, included in the General Statement (No. 13) under the head "Irrecoverable balance." This mistake having since been discovered, the sanctioned amount, minus this sum, has been written off, and orders issued for the collection of the balance (Rupees 1,813-13-4), the recovery of which is no longer doubtful.

SALEM.

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Coercive process.

43. The number of cases in which coercive process was employed in the year was 555, or 431 cases below the number for the past year. The amount collected by that process was Rupees 1,008. The actual sum in arrears was Rupees 5,412.

44. No land which is of any value is permitted to be brought to sale. If the land is valuable, and the Ryot is poor, the Cumum, Monigar, or some Maty Ryot in the village steps forward to redeem it, and it is only lands of an inferior quality that are allowed to go, and these fetch little or nothing. Most of the lands sold are of this character, and many of them were bought in on behalf of Government for a nominal value, while others fetched a trifle.

45. There is a gradual decrease in the number of cases in which coercive measures were employed. This is owing to the large amount of arrears extending over several Fuslies having been reduced within the last two or three years.

Charges.

46. The charges incurred during the year were Rupees 2,06,686, or Rupees 40 below the last year's charges.

47. There are no variations in the account of charges for the year that call for any special remark. The small decrease, however, in the salary of Collectors &c., is owing to no substitute having been appointed to the 2nd class Deputy Collector who was absent for more than six months on leave.

48. The enclosed Statement shows the Demand, Collection, and Balance of Income tax for Fusly 1273. The demand for the year amounts to Rupees 27,277-12-6, including the stoppages from the pay of public servants, and the collection to Rupees 29,670. Of this, Rupees 10,443-11-1 were collections on account of arrears, and the remaining on account of the current revenue, viz., Rupees 19,226-6-3, the balance at the end of the Fusly was 8,051-6-3. The assessment, exclusive of the stoppages from the public servant's pay, was Rupees 18,677-0-3.

Village and Taluk Accounts.

49. The Village and Taluk accounts of the several Taluks were examined by the different officers who conducted the settlement. The Head Assistant, Mr. Hathaway, has reported to me that he is satisfied with the way in which they are kept. The Sub-Collector and the Deputy Collector, Ramiengar, whose reports have not yet been received, have been called upon to submit them without delay. I have examined the accounts of the Taluks under my own charge, and found them to be satisfactorily kept. The Huzar accounts are also kept in proper form.

Register of lands possessed by public servants.

50. The annexed abstract shows the lands possessed by the public servants in this District. The Register is now complete, all the servants having rendered their returns:—

	Extent.	Assessment.
	Acres.	Rupees.
Lands belonging to public servants employed in the Huzar...	1,685	3,531
Do. by do. in the Taluks...	6,169	14,958
Total...	7,854	18,179

SETTLEMENT REPORT OF SALEM.

Sub-Collector's Report.

51. The Sub-Collector has promised to submit a report on the settlement of his Division. As soon as it is received, it will be submitted with any remarks that the report may call for from me.

Remarks on the conduct of the Subordinate Officers.

52. I have much pleasure in stating that the conduct of all the subordinate officers of the District has given me satisfaction. My Serishtadar, David Paul Pilley, has, as usual, rendered me most efficient assistance. Besides his other onerous duties, he had, during several months of the Fusly, to give his assistance in the management of the Account Department during the absence of the Deputy Collector, Mr. Roath.

SALEM.

20th September 1884.

(Signed) D. ARBUTHNOTT,
Collector.

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SUB-COLLECTORATE.

1. Though it has not been usual in this Sub-Collectorate, I have the honor to submit a report on the Revenue settlement of the three Taluks comprised therein for Fusly 1273, together with the Statements in the prescribed form.

Villages at which the Settlement was made.

2. The following statement shows the places and time in which the settlement was made. That more time than usual was occupied in the Oosoor Taluk is explained by the intervention of the Easter vacation, and the prevalence of Cholera to such an extent that villagers and accountants were afraid to assemble:—

Name of Taluk.	Station where the settlement was made.	Period occupied in each Taluk.
Kristnaghiri	Kristnaghiri.	14 days.
	Kavaripatnam.	
	Mathur.	
	Manjamedu	
Dharampuri	Pulithikkari.	12 days.
	Dharampuri.	
	Adamanakota.	
	Karatharahalli.	
Oosoor	Pennagaram.	36 days.
	Oosoor.	
	Denkenkotta.	
	Thorapalliagrabaram	

Variations in the number and tenure of villages and remarks on Pattahs.

3. There has been no change in the tenure of villages during the year under report. The total number of Land Revenue Pattahs amounts to 60,664, being 3,033 in excess of the number of last year's Pattahs. Of these 54,407, or nearly ninety per cent. remained unrenewed. The renewed Pattahs are therefore 6,257, which number includes an average of 3,057 for fresh holdings, which being deducted from the so-called renewed Pattahs, leaves 3,207 strictly renewed Pattahs, and raises the per centage of unrenewed Pattahs to ninety-five per cent. of the whole number. This is satisfactory as showing that the system of permanent Pattahs has found acceptance with the Ryots.

Season.

4. The season was on the whole an unfavorable one. Though the light rains proved sufficient for the dry crops which were good, they fell both too late and too sparingly for

wet cultivation. Consequently large remissions were called for. The actual rain-fall is shown in the subjoined statement:—

Months.	Ossoor.			Kristnaghiri.			Dharampuri.		
1863, April	...	8	5	...	6	1	2	3	...
„ May	5	1	6	5	8	7	6	2	...
„ June	...	3	1	2	4	1	3	2	...
„ July	1	6	6	...	3	6	1	6	...
„ August	5	5	7	3	6	9	...	5	...
„ September	5	4	7	3	3	8	3	1	...
Total...	19	...	2	16	3	2	16	9	...
„ October	5	3	6	5	2	2	5	5	...
„ November	...	7	9	...	2	3	1	7	...
„ December	...	...	...	1	5	8	3	3	...
1864, January	...	...	...	...	...	...	...	...	...
„ February	...	...	...	...	...	...	...	...	...
„ March	...	...	...	...	...	...	...	...	...
Total...	6	1	5	7	...	3	10	5	...
Grand Total...	25	1	7	23	3	5	27	4	...

Sanitary state.

5. The sanitary state of the Sub-division was generally good, but affected during April by the continued drought, during which month much cattle died of want of pasturage; and Cholera was virulent. Of Fever and Small-pox there were but few cases except on the Neilghiris, where the hill villages were depopulated by the latter. The Ossoor Sanitary Association has produced marked results.

Vaccination.

6. The appended Memorandum shows the vaccine operations compared with the result of the previous year. Though their accuracy cannot be wholly depended on, they may be considered on the whole satisfactory, as from the inquiries made of the Ryots of each village, as they came up at the settlement, it seemed that the people had almost lost their former vague fears, and substituted inertness, which is at least one step in advance:—

Fuslies.	Number vaccinated.	Successful.	Unsuccessful.
1272	5,811	5,306	505
1273	4,933	4,481	452
Decrease ...	878	825	53

Prices of Grain.

7. Prices of grain are on the increase. This is not in my opinion to be attributed to the season, which was unfavorable to wet crops only, and not to the staple food of the many. I conceive that they have been affected rather by the non-agricultural classes having increased in a ratio greater than the extent of cultivation, though that too has largely increased. It may also be partially attributed to the exportations to Bellary and Cuddapah; while the latter speaks well for the communications and improved means of carriage, the former is indicative of general prosperity.

Ryots' holding.

8. From the annexed statement it will be seen that fresh fields to the extent of Acres 19,125, bearing an assessment of Rupees 17,586 have been taken up during the year, which after

deducting land given up, shows an actual increase of 15,020, assessed at Rupees 12,296. A large extent of jungle hitherto considered inreclaimable and inaccessible has been brought under the plough, notwithstanding that Cowles have with two only exceptions been refused:—

Description.	Acres.	Assessment.
Ryots' holding for Fusly 1272	3,64,422	4,71,565
Deduct land given up in Fusly 1273 ...	4,103	5,240
Remainder...	3,60,317	4,66,315
Add land taken up in Fusly 1273	19,125	17,586
Total holding of Fusly 1273	3,79,442	4,83,861

This is gratifying. Though to be explained in part perhaps by the transfer of energies from wet to dry cultivation on account of the peculiarity of the season, it is for several reasons mainly attributable to the extra inducement offered to agricultural pursuits by the enhanced prices of grain. We may also look for the introduction in the ensuing year of a better style of agriculture by the use of English implements, to the advantages of which the eyes of the Ryots are beginning to open.

Actual cultivation.

9. The assessment of the land actually cultivated, including Teervajasti, is Rupees 4,66,236, which falls short of the assessment of the preceding year by Rupees 3,215. This small decrease is owing, as already stated, to the adverse character of the season with reference to wet cultivation, and the remissions given being on this the highest class of land tax, a decrease in assessment is shown, notwithstanding a large increase in extent in lower taxed lands. Several hundred tanks are out of repair.

Waste remitted, and waste charged.

10. The subjoined statement shows the amount of waste remitted, and waste charged. Heavy remissions on wet waste have already been shown to be imperative.* In granting them, every possible care was taken to ascertain both by inquiry and personal inspection that the land left uncultivated was so from causes beyond the Ryot's control:—

Items.	Waste charged.	Waste remitted.
Dry	5,643	...
Wet	2,863	17,439
Garden	91	21
Total...	8,597	17,460
Waste charged and waste remitted in Fusly 1272...	5,953	5,937
Increase...	2,644	11,523

Particulars of remission.

11. The per centage for the District having been fixed at seventy-five, remissions on withered wet crops (Shavy) were granted accordingly for the same reasons as wet waste remissions. They were confined to lands on which the withered crop was visible at the time of inspection. The amount exceeded the previous year by Rupees 770.

12. Dry fallows were not countenanced; nor remissions sought.

13. Under the head of Cowle remissions appears a decrease of Rupees 634, compared with the former year. This is owing to the expiration of the old leases, and only two new ones having been granted.

SETTLEMENT REPORT OF

Cultivation of special products.

14. The abstract statement given below shows the extent of cultivation of Cotton, Indigo, and Sugar-cane:—

Items.	LAST FUSLY.		CURRENT FUSLY.		INCREASE.		DECREASE.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
Sugar-cane ...	463	2,488	590	3,081	127	593	...	...
Cotton ...	1	1	10	13	9	12	...	...
Indigo ...	...	...	...	...	...	...	...	...
Total...	464	2,489	600	3,094	136	605	...	...

15. Of Sugar-cane cultivation the extension is not great, and not to be attributed to enhanced prices; for in the local markets they rather fell than otherwise; but to the expectation of continued good prices, and partly perhaps to the increased capabilities of the cultivators; for it is always remunerative to those who can afford to cultivate it.

16. The increase in cotton is too small to need any remark, except that there are better prospects for the ensuing year.

Land and Sundry Sources of Revenue.

17. The following abstract shows the Land and Sundry Sources of Revenue in comparison with the previous year:—

Items.	Last Fusly.			Current Fusly.			Increase.	Decrease.
Permanently settled ...	78,855	14	9	78,855	14	9	...	...
Not permanently settled.								
Jodi of Shrotriem and Inam villages ...	260	4	5	341	14	2	81	...
Rents for more than one year ...	...	...	...	...	...	...	...	...
Rents for one year...	...	...	...	...	...	...	...	...
Ryotwar...	4,34,520	7	5	4,35,564	2	3	1,044	...
Amany, or division of produce ...	...	...	...	...	...	...	...	...
Miscellaneous ...	5,000	1	6	5,707	8	3	707	...
Total Land Revenue ...	5,18,136	12	1	5,19,969	7	5	1,833	...
Forest ...	2,470	12	5	12,311	1	5	9,841	...
Abkary...	75,000	...	...	75,000	...	...	...	...
Miscellaneous ...	...	...	...	...	...	...	...	...
Total ...	75,000	...	...	75,000	...	...	...	...
Income tax...	7,724	14	...	5,808	3	3	...	2,416
Miscellaneous ...	...	...	...	...	...	...	...	...
Total ...	7,724	14	...	5,808	3	3	...	2,416
Stamp ...	22,816	14	...	26,560	11	...	3,744	...
Miscellaneous...	...	...	...	968	...	6	968	...
Total ...	22,816	14	...	27,528	11	6	4,712	...
Grand Total ...	6,26,149	4	6	6,40,117	7	7	13,968	...

It will be seen that the total demand from all sources of Revenue for the Fusly under report is Rupees 6,40,117, or Rupees 13,968 in excess of the demand of Fusly 1272. The causes of the increase are particularized below under their respective heads.

Shrotriem Jodi.

18. The increase (82 Rupees) in this item is owing to quit-rent having been newly imposed by the Inam Commissioner. In the Taluk accounts however this increase, together with the former Jodi, is wrongly shown under the head of Ryotwarry Sundry Items. As under the late orders of the Board, the quit-rent on detached Sundry Inams alone, and not on the whole villages, should be included under that head; the transfer of the item has been made in the accounts in this office.

Ryotwar (Sundry Items).

19. The increase (Rupees 1,044) under this head is mainly attributable to the enfranchisement of Sundry Inams.

Land Revenue Miscellaneous.

1. Produce of Fisheries.
2. Uncollected Inam quit-rent of Fusly 1272.

20. The increase (Rupees 707) under this head is to be found chiefly in the two items noted in the margin. The increase in the first item is not owing to any new extension of the Fisheries, for that is prohibited, but to a number of tanks which remained unrented during the previous years having been rented out during the year under report, because the decrease of water therein rendered fishing more easy. The second needs no explanation, except that it was not collected in the previous year, because the title deeds were not received from the Inam Commissioner. A separate Memorandum showing the Demand Collection and Balance of the Miscellaneous Items is also forwarded, as directed in the Board's Proceedings, dated 13th August 1864, No. 5,207.

Income tax.

21. The decrease (Rupees 2,417) is owing to the reduction of the four per cent. to three per cent., and the abolition of the two per cent. imposition.

Stamp.

22. The increase (Rupees 4,712) under this head is most satisfactory; an indication in part perhaps of less evasion of the law, but mainly of increasing wealth, and the litigation inseparable therefrom.

Forest.

23. The increase (Rupees 9,840) in this item arises chiefly from the sale proceeds of Sandal-wood in the Oossoor Taluk. Profits from this source cannot be permanent.

Demand Collection and Balance of all sources of Current Revenue.

24. The annexed abstract shows the particulars under this head:—

ITEMS.	Total Demand	Collections within the Fusly.	Balance.	Subsequent collection up to 31st July.	Balance.
Permanently settled....	78,855 14 9	78,864 8 1	2,491 6 8	1,527 0 2	964 6 6
Not permanently settled inclusive of Miscellaneous.....	4,41,613 8 8	4,27,244 3 4	14,369 0 4	7,452 0 3	6,917 0 1
Total...	5,19,969 7 5	5,03,109 0 5	16,860 7 0	8,979 0 5	7,881 6 7
Forest Revenue.....	12,311 1 5	12,311 1 5	...	...	...
Abkary including Miscellaneous.....	75,000 0 0	67,750 0 0	7,250 0 0	6,750 0 0	500 0 0
Income tax do. ...	5,808 3 3	3,971 15 9	1,836 3 6	604 4 6	731 15 0
Stamp do. ...	27,528 11 6	27,528 11 6	...	...	...
Grand Total...	6,40,117 7 7	6,14,679 18 1	25,446 10 6	16,333 4 11	9,113 5 7

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SETTLEMENT REPORT OF

It will be observed that out of the total Land Revenue demand of Rupees 5,19,069, the outstanding balance had, at the close* of the

* Up to 31st July 1864.

Fusly, been reduced to Rupees 7,881, which it is expected will shortly be realized, as strict orders have been issued on the subject.

Demand Collection and Balance of all sources of Arrears.

25. The particulars are given in the subjoined statement :—

Items.	For what Fusly.	Arrears at the beginning of the Fusly.	Amount collected and remitted within the Fusly.	Balance at the close of the Fusly.	Subs. granted col-lections up to the end of July.	BALANCE.			
						Recover-able.	Doubtful.	Irrecover-able.	Total.
Permanently settled...	1208 to 1272	5,486 11 2	5,421 7 10	65 3 10	...	...	...	65 3 4	65 3 4
Ryotwar...	1270 to 1273	8,921 5 11	7,834 9 6	1,086 8 0	324 10 0	365 12 1	61 3 11	534 14 0	1,161 14 0
Shrotrian...	1272	8 14 5	8 14 3	...	...	...	...	...	...
Miscellaneous...	1271-72	665 5 1	592 8 4	72 12 9	35 6 4	34 6 5	...	...	54 6 5
Abkary...	1271-72	9,658 8 0	9,658 8 0	...	...	...	...	...	...
Income Tax...	1860-61	2,263 3 3	1,765 0 3	498 3 0	...	313 12 0	...	124 7 6	438 3 0
	1861-62	...	...	...	...	...	...	...	...
	1862-63	...	...	...	...	...	...	...	...
Total...		26,243 13 8	24,181 4 7	2,062 11 1	363 0 4	613 14 6	61 3 11	724 3 4	1,599 10 9

26. At the close of the Fusly the outstanding balance had been reduced to Rupees 1,700 after deducting the recoverable and doubtful items, about which steps are in course of being taken; the remission of the irrecoverable balance of Rupees 724 requires to be sanctioned for the following reasons :—

Jodi of reverted Inams in Jari Muttas, which being included in the assets of those Muttas require to be deducted from the Peishcush	65 3 4
Unrealized balance, being the difference between the amount of arrears due by defaulters, and the amount for which the lands were purchased on behalf of Government for want of bidders at the auction	438 8 5
Remission granted for Shavy (vide your letter, dated 30th May 1863, No. 264) after the Jummahbundy and other items included in the demand	72 4 1
Amount of assessment on portions of fields left waste in Fusly 1272 for want of water, and which is included in the demand	3 13 4
Jodi of an Inam erroneously entered twice in the accounts	0 4 2
Amount of Income tax recommended for remission as per my letters, dated 3rd and 24th November 1863, Nos. 5 and 9 respectively	124 7 0
Total...	724 8 4

Interest.

No. 4,031, a separate Memorandum is forwarded showing the sums realized on account of interest under each head of revenue.

27. As directed in paragraph 17 of the Board's Proceedings, dated 30th June 1864,

Coercive Process.

28. Though processes were issued for the collection of arrears exceeding Rupees 1,181 property equivalent to much of this was never attached, and still less was sold, so that the value of property actually sold in satisfaction of arrears in the whole Sub-division amounts to Rupees 42.

Taluk and Village accounts.

29. The Taluk and village accounts are kept according to form. During the progress of the settlement the Taluk accounts were examined by my Serishtadar and self, and the village accounts were every one of them more or less tested. Even after the scrutiny by the Gumastahs none of the Pattahs of any Kare or Tharaff (clump of hamlets under one accountant) were distributed till I had satisfied myself as to their accuracy by taking a few out of each bundle at random, and personally examining them with reference to the entries in the Chitta, Adwagal and other registers; whenever a single inaccuracy was detected, the whole accounts of that Tharaff were re-scrutinized, and the examining Gumastahs and Kurnums instructed or punished according to circumstances; but the instances in which punishment was called for were very few.

Lands acquired by public servants.

30. A list of lands acquired by public servants is herewith sent.

Conduct of the Subordinates.

31. With the conduct of the subordinates, I have on the whole been very well pleased. To my Serishtadar Coombamangalam Thanekachella Mudaliar, a well educated man, I am indebted for the honest, careful, efficient and willing discharge of his duties. Pallikarni Thirumala Rajagopala Chary, Tahsildar of Dharampuri, also well educated, has continued to merit the high character he has ever held for thorough efficiency, anxious accuracy, and straightforward uprightness. He had my confidence when I nominated him; he has evidently gained that of his Ryots. Derandatti Seshagiri Row, Tahsildar of Kistnagiri, is a changed man. I formerly held a deservedly low opinion of him. He has now earned and clearly gained the confidence of his Ryots and myself. Of Ananthia Koopuzamy Naidu, Tahsildar of Oosoor, I cannot say so much. I regret to have to record that he is an unsatisfactory officer. The Sub-Magistrates, Surjapuram Nagendra Row and V. A. Ganapathy Pillay, bear good characters. The latter is the younger, better educated, and more efficient magistrate. Of the Taluk Serishtadars, on whose exertions and competency so much depends, the most efficient and satisfactory is Kastkula Kistna Row, whose special appointment has just been sanctioned by Government. Dontabad Venkataramainiah, Serishtadar of Dharampuri, is steady and painstaking. Dontabad Seshagiri Row, Serishtadar of Kistnagiri, has sent in his resignation.

Oosoor,

21st September 1864.

(Signed) H. S. THOMAS,

Sub-Collector.

True copy.] Forwarded to the Board of Revenue with reference to paragraph 51 of the Collector's Revenue Settlement Report.

The Sub-Collector's report, which contains full and clear information on every subject treated of in it, does not call for any special remark from the Collector.

(Signed) T. CORNELIUS,
Deputy Collector, for Collector.

SALEM,
15th October 1864.

SETTLEMENT REPORT OF SOUTH CANARA.

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 Fusly 1273 (A. D. 1863-64), accompanied by the usual Statements.

Statements Nos. 1 to 16.

2. The settlement of the District was commenced on the 13th of January, and was completed on the 15th of March 1864. The Taluks of Mangalore, Udipi, and Kundapur were settled by me between the 23rd January and 19th February 1864, and those of Cassergode and Uppinangadi, forming the Head Assistant Collector's division, by Mr. Webster, between the 13th of January and 15th of March 1864. The several places at which the settlement was made are specified in Statement No. 1.

3. During the Fusly under report 400 Puttahs were issued for land newly taken up, &c., and alterations were made in 934; the number of wurgs for which no Puttahs were granted being 33,358.

Season.

4. The rain-fall during the Fusly under report is given in the following Statement:—

Months.	1862-63.	1863-64.
	Inches.	Inches.
1. April	107	11.17
2. May	190	4.69
3. June	64.08	42.90
4. July	32.22	62.10
5. August	38.73	29.35
6. September... ..	22.70	0.50
Total... ..	160.70	159.62
Average... ..	26.78	26.60
7. October	8.70	4.83
8. November... ..	7.20	0.90
9. December... ..	1.98	0.75
10. January	0.50	...
11. February	...	...
12. March	4.22	...
Total... ..	22.60	6.48
Average... ..	4.52	2.16
Grand Total... ..	183.30	166.10
Decrease... ..	17.20	...

SETTLEMENT REPORT OF

It will be seen that the total quantity of rain which fell during the Fusly falls short of that of the previous Fusly by 17.20 inches. The rain was not moreover so well distributed throughout the monsoon months, as was the case during the preceding Fusly, and the season was therefore on the whole not favorable to the rice crops. In this District, the soil needs to be well dried in the months of April and May, to make it fit to receive the first crops in June; but as rain fell in both these months during the current Fusly, the crops planted in June were injured thereby, and were further damaged by the excessive rain fall in that month itself. The out-turn of the first crop was consequently a small one. The second and third crops also suffered from want of rain in consequence of there not being so much as usual after August. The season was, however, favorable to the Areca and Coconut gardens, and the produce of these for the Fusly appears to have been larger than in the previous Fusly.

Sanitary condition.

5. I. Deaths.—The subjoined Statement exhibits the number of deaths which occurred from Cholera and other diseases during the Fusly under report, and shows that the District was less healthy than in the last Fusly:—

Fuslies.	Cholera.	Small-pox.	Fever.
1272	450	118	79
1273	1,003	882	50
Increase	553	764	Decrease 29

Cholera appears to have first broken out among the people who assemble in large numbers for the annual Jathras near Cavery and Subramanya in the Uppinangadi Taluk, and to have been carried from thence into several parts of the District. The inhabitants of the Mangalore* and Cassargode Taluks suffered more severely than those of other Taluks. Small-pox also raged more or less all over the District, but was most virulent in the Udipi Taluk, where it appears to have first attacked a person recently arrived from above the ghauts, and to have spread from thence into the villages. The number of casualties which occurred in this Taluk from this disease alone was 706, while those in other Taluks also show an increase over the numbers in the previous Fusly. Fever seems also to have prevailed more or less in all the Taluks in localities bordering on the ghauts, but the casualties were fewer than in last Fusly.

II. The deaths among Cattle show a considerable increase over those which were reported last Fusly, and is attributable to the prevalence of murrain in a somewhat severe form in the District. The disease raged with the greatest virulence in the Uppinangadi Taluk, where it appears to have first broken out among the

cattle brought for sale at the fair held on the occasion of the Jathra at Subramanya, and to have from thence spread into the Taluk. The disease has not as yet quite disappeared from the Uppinangadi, Bandadi, Suliya, and Shisal Maganjes of that Taluk. In the other Taluks also the cattle appear to have suffered from disease somewhat more severely than in the last Fusly.

III. Vaccination.—The subjoined Statement shows the operations of the Vaccine Department for the year under review, and exhibits a decrease of 1,211 cases below the number vaccinated in last Fusly, and of 1,006 cases below that of Fusly 1271. The decrease is due to the prevalence

SOUTH CANARA.

of Small-pox in the District, when the people generally are afraid of getting themselves vaccinated:—

Fuslies.	Success-ful.	Unsuc-cessful.	Total.
1271	4,181	1,095	5,276
1272	4,587	894	5,481
1273	3,314	916	4,230

Prices.

6. I. The wholesale prices of all agricultural products during the year under review are given in the subjoined Statement, along with those of Fuslies 1271 and 1272, and the average of the preceding nine years for the sake of comparison:—

Articles.	Average of 1263, 1264, and 1265.	Average of 1266, 1267, and 1268.	Average of 1269, 1270, and 1271.	Fusly 1271.	Fusly 1272.	Fusly 1273.
	Rupces.	Rupces.	Rupces.	Rups.	Rups.	Rups.
Jeera, or first sort Rice, per garca..	221	288	383	347	377	508
Mascat, or second sort rice do. ...	201	292	319	269	311	402
Third sort rice do. ...	185	234	289	251	291	358
Paddy do. ...	61	93	140	119	145	172
Coconuts, per 1,000	19	23	28	31	27	29
Betelnuts, per Candy	39	50	73	69	64	91
Pepper do.	61	75	83	81	84	90
Cardamoms do.	605	635	770	762	1,068	1,032

It will be observed that the prices of the current year are unprecedentedly high, and bear no comparison with the rates of any of the preceding eleven years. The rise cannot be ascribed to any increased demand for exportation, as a reference to the exports of rice shows a falling off to the extent of 1,69,261 Indian Maunds, and must be attributed partly to a partial failure of the rice crops, and partly to the diminished import of rice from above the ghauts, the latter trade being now superseded by Coffee. The prices usually rise during the monsoon, and abate during the harvesting season; but such was not the case during the Fusly. On the contrary, the prices which rose in the monsoon continued to rise still higher, and up to this time show no tendency to fall.

II. Exports of Rice by Sea.—The subjoined Statement shows a net decrease of 1,69,261 Indian Maunds in the exports of rice from the District for the current Fusly:—

Ports.	Fusly 1272	Fusly 1273	DIFFERENCE.	
	In. Mds.	In. Mds.	Increase.	Decrease.
<i>Notable Ports.</i>				
Arabia and other Ports in the Persian Gulf..	1,39,418	1,00,380	.....	69,038
Cutch	46,543	78,135	31,592	.....
Northern Concan	1,234	1,317	583	.....
Travancore	2,508	29	.....	2,479
Goa	80,102	1,42,531	62,429	.....
French Ports	620	.....	.....	620
<i>Free Ports.</i>				
Scinde	6,079	1,252	.....	4,827
Bombay	1,25,093	1,87,581	62,488	.....
Malabar	4,61,703	3,15,269	.....	1,46,434
District Ports	1,61,242	50,025	.....	1,11,217
Total	10,46,549	8,87,288	.....	1,69,261

SETTLEMENT REPORT OF

Average of 1264, 1265, and 1266.	Average of 1267, 1268 and 1269.	Average of 1270, 1271 and 1272.
In Mds.	In Mds.	In Mds.
10,57,992	8,11,445	10,17,912

The falling off is observable chiefly in connection with the exports to Arabia, Scinde, Travancore and Malabar, as also with the ports of the District. Several vessels came in from Arabia and other ports for rice, but seeing that grain was selling at exorbitant rates in the District, they left and are said to have gone to Malabar, where they purchased Bengal Rice and Coffee. The falling off in the usual exports to Malabar is attributable to Bengal Rice having been imported into that District, and as regards that of the exports to the other parts of the District, the only cause to which I can attribute it, is that every where rice is stored up in consequence of its very high price, and that no inducement therefore existed for taking it from one port to another.

III. *Coffee*.—The exports of Coffee are shown in the subjoined Statement, and exhibit a net increase of 1,680 Cwts. over those of last Fusly. It is brought here at present in large quantities for shipment from Mysore and Coorg, and the trade is increasing in proportion to the extension of the Coffee plantations in the aforesaid countries. I am afraid however that this state of things will not continue, now that the Bangalore Railway is opened, if the price of salt is raised; for all the Coffee bandies take back salt, and if it is cheaper for them to go for it to Bangalore, the Coffee will certainly go that way also:—

Ports.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	Cwts.	Cwts.	Cwts.	Cwts.
London	14,565	18,312	3,747	.....
France	9,342	8,701	.....	641
Arabia and other Ports in the Persian Gulf.	25,545	13,878	.....	11,667
Other Ports	26,367	36,608	10,241	.....
Total...	75,819	77,499	13,988	12,308
Net Increase...			1,680	

IV. *Retail prices*.—The retail prices of agricultural produce for the last two Fuslies are shown in the subjoined Statement, and fully keep pace with the increased wholesale rates given in paragraph 6:—

Articles.	Fusly 1272.	Fusly 1273.
	Rups.	Rups.
Jeera, or first sort Rice, per garce.	412	525
Mastat, or second sort do. do. ...	335	438
Third sort do. ...	311	383
Paddy	154	177
Cocoanut, per 1,000	33	33
Betelnut, per Candy	70	116
Pepper do.	90	97
Cardamoms do.	1,231	1,323

SOUTH CANARA.

Permanent remission. 7. The particulars of remissions allowed in this District under the head of "Permanent remissions" are shown in the subjoined Statement:—

Items.	Last Fusly.	Present Fusly.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.
I. Granted by the former Government and now continued	12,461 9 3	12,461 9 3	...
II. Granted by the Company's Government.			
1. To Christian Churches	308 1 8	308 1 8	...
2. Other grants	86 14 10	...	86 14 10
3. On land taken up for roads and other public purposes	460 0 7	460 0 7	...
4. Kattuttar or allowances for keeping up embankments	8,108 2 5	8,108 2 5	...
5. Assessment on salt pans	5,760 10 9	5,760 10 9	...
6. Remission on Tarrow Settlement ...	1,16,711 11 6	1,16,711 11 1	0 0 5
7. Remission of Beriz on Wargdar Coomery... ..	312 4 4	312 4 4	...
Total ...	1,44,239 7 4	1,44,152 8 1	86 15 3

The decrease of Rupees 86-15-3 appearing therein is nominal, the amount having this year been transferred to the head of "Temporary remissions" in carrying out the Board's orders regarding the total exclusion of all permanent remissions from the demand of the District. The said amount consists of the following items:—

First—Rupees 48.—Amount of a conditional grant made by the Company's Government to one Rangaya Baliya, for three lives, in remuneration for certain services rendered by him to the State and liable to be resumed hereafter.

Second—Rupees 38-14-10.—Amount of a conditional grant originally made to one Meer Mahomed Ali, and now enjoyed by his son Sayed Ziauddin, subject to the condition of resumption at his death, or in the event of the sale of the land assigned.

Third—Rupee 0-0-5.—An item of assessment erroneously included in "Mr. Harris's remissions," and which, on examination, appeared to be of the nature of a temporary remission, and has been entered accordingly in the accounts.

With the exception of the above three items, all the other remissions of a permanent nature, amounting in the aggregate to Rupees 1,44,152-8-1, have been omitted from the accounts submitted for this year, in accordance with the instruction contained in the Board's Miscellaneous Circular No. LXXIV, dated 13th July 1861.

Temporary remissions.

8. Under this head there is a net decrease of Rupees 2,666-15-3 as shown below, caused by the variations in the following items:—

	RS. A. P.
Statement No. 4.	
Amount of remissions for Fusly 1272	45,904 6 8
Add amount transferred to this head from the "Permanent remissions"	86 15 3
	45,991 5 11
Remissions for Fusly 1273	43,324 6 7
Decrease... ..	2,666 15 3

Item No. 2. *Waste Salt Pans*.—Decrease Rupees 8-10-3.—This is attributable to some waste salt pans having been brought under cultivation during the year.

SETTLEMENT REPORT OF

Item No. 3. *Lands unoccupied.*—Increase, Rupees 194-10-11.

Items.	No.	Assessment.
		RS. A. P.
Number of wargs lying waste in Fusly 1272	379	4,420 11 5
<i>Deduct</i>		
Wargs brought under cultivation in Fusly 1273	24	297 2 3
	355	4,123 9 2
<i>Add</i>		
Number of wargs uncultivated in Fusly 1273	20	491 13 2
	375	4,615 6 4

Comparison.

	RS.	A.	P.
Assessment remitted for Fusly 1272	4,420	11	5
Do. do. for Fusly 1273	4,615	6	4
Increase	194	10	11

This increase is chiefly in the Uppinangadi Taluk, in localities below the ghauts, and it is here that lands have thus been left waste, the difficulty of bringing them under cultivation having been enhanced this year by the partially unfavorable nature of the season, and also by the mortality among cattle, which took place in that Taluk.

Fusly 1272	Rupees 13,504	0	1
" 1273	" 13,518	8	9
Decrease	45	7	4

Item No. 4. *Deficiency of land.*—The net decrease of Rupees 45-7-4 appearing under this head, is the difference between the additional assessment imposed on certain lands in

the Cassergode and Uppinangadi Taluks which were found, on inquiry, to contain sufficient land to bear the same, and the remissions newly granted during the Fusly on lands found deficient in extent.

Fusly 1272	Rupees 9,688	5	8
" 1273	" 9,686	14	5
Decrease	1	7	3

Item No. 5. *Board Shifarish.*—The decrease of Rupees 1-7-3 under this head is owing to the assessment remitted on certain lands having been re-assessed and included in the Jummabundy during the present Fusly, the said lands having been brought under cultivation.

Fusly 1272	Rupees 23	4	4
" 1273	" 1	2	5
Decrease	22	1	11

Item No. 6. *Kadla Vyda Wargs.*—The decrease of Rupees 22-1-11 is owing to these wargs having paid higher rates of assessment according to the stipulations of the Cowle.

Item No. 7. *Hosagame Vyda Wargs.*—The increase of Rupees 759-4-1 under this head is attributable to the collection of the higher instalments of assessment due on Hosagame lands.

Fusly 1272	Rupees 2,337	1	5
" 1273	" 1,577	12	2
Decrease	759	4	13

Fusly 1272	Rupees 2,103	14	9
" 1273	" 2,108	3	0
Increase	1	4	9

Item No. 8. *Lands washed away by the sea or rivers.*—The increase in this item is owing to further remissions having been allowed on lands of the above description during the Fusly.

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Fusly 1272	Rupees 7,119	1	7
" 1273	" 6,196	9	11
Decrease	923	7	8

Item No. 9. *Shamilat Banjar.*—The decrease of Rupees 923-7-8 in this item is the amount of assessment imposed on such portions of waste wargs as have been brought under cultivation during the Fusly.

Fusly 1272	Rupees 3,238	7	5
" 1273	" 2,243	8	1
Decrease	1,094	15	4

Item No. 10. *Deficiency of Produce.*—The decrease in this item, amounting to Rs. 1,094, is owing partly to a portion of the last Fusly's remissions having been brought to regular account during this Fusly, and partly to a

portion having been transferred to other heads.

Fusly 1272	Rupees 76	9	8
" 1273	" 68	1	8
Decrease	8	8	0

Item No. 11. *General circumstances of distress.*—The decrease is owing to a sum of Rupees 8-8-0 having been re-assessed during the Jummabundy out of last Fusly's remissions.

Miscellaneous Items.

9. I. The net increase of Rupees 653, shown below, is the result of alterations made in the assessment of certain lands subject to ground tax in the Mangalore, Udiply, Uppinangadi, and Kundapur Taluks, and of the reduction of the quit-rent of one property in Mangalore, belonging to the late Civil Judge, Mr. Chatfield, under the authority of the Board's Proceedings, dated 13th July 1860, No. 3,112. A separate report will be forwarded shortly regarding the above-mentioned subject of Ground tax.

Statement No. 9.

Items Nos. 48 and 49, Ground rent including Quit-rent.

Fusly 1272	Rupees 4,559
" 1273	" 5,212

Increase... 653

II. Item No. 36. *Coomery.*—The extent of land cultivated with Coomery this year is shown below, and exhibits a large decrease as compared with that of the previous Fusly:

Fusly.	Extent of land cultivated.	Revenue.
	A. G. A.	RS. A. P.
Fusly 1272.		
Amount included in the Jummabundy	8,784 20 12½	15,640 0 0
Punished with confiscation and sale of produce	358 38 1	1,746 0 0
	9,143 18 13½	17,386 0 0
Fusly 1273.		
Amount included in the Jummabundy	2,978 17 6½	2,596 0 0
Punished with confiscation of crops, &c.	14 38 7	91 0 0
	2,993 15 7¼	2,597 0 0
Decrease	6,150 3 6	14,789 0 0

The cultivation may now be said to be confined within the narrowest limits, and the restrictive orders on the subject are generally obeyed. The amount of land cleared in excess of the extent allowed on account of Coomery Shist, was 665 Acres; while that cut contrary to existing orders amounted only to some 14 Acres. The decrease in this cultivation, as noticed above, is due chiefly to the exertions of the Head Assistant Collector, Mr. Webster, who by personally staying in the several jungles in the Cassergode Taluk, where this cultivation is carried on, and exercising a close vigilance over the cultivation, has produced the result above-mentioned.

SETTLEMENT REPORT OF

III. Item No. 37. *Hakkal cultivation*.—The subjoined Statement shows the amount of Hakkal cultivation carried on during the Fusly under report:—

Fuslies.	Gross extent of cultivation.	Deduct cultivation within Kumak land.	Balance.	Assessment.		
	A. G. A.	A. G. A.	A. G. A.	Rs.	A.	P.
1272...	4,930 8 12	2,012 9 4	2,917 39 10½	1,532	0	0
1273...	5,144 1 14	2,043 9 13½	3,100 31 3¼	1,633	0	0
Increase	213 32 5¼	31 0 12¼	182 31 9	101	0	0

The increase is owing to the fact of the people who hitherto were engaged in the cultivation of Coomery now resorting to Hakkal, in consequence of the former being prohibited.

IV. Item No. 38. *Amindivi Coir*.—The subjoined Statement shows the sales of Amindivi Coir during the Fusly under report:—

	Rupees.
Receipts for Fusly 1272...	24,191
Do. for Fusly 1273.	
Value of 200 candies of Amindivi coir sold to the Bengal Government...	8,000
Do. of 501 candies sold by public auction...	20,067
Increase...	3,876

The increase of Rupees 3,876 in the sale proceeds of the coir is attributable to a quantity of 48½ Candies having been sold in this Fusly in excess of that sold last Fusly, and also to the prices obtained being more favorable.

V. Item No. 1. *Land cultivated, but not included in the Settlement*.—Increase, Rupees 60.—Out of the amount entered under this head in the last year's accounts, Puttahs have been issued for lands assessed at Rupees 733, and the amount has been included in the Jumabundy.

The above increase is exclusive of the sum so included.

VI. Item No. 39. *Interest on arrears of Land Revenue*.—The decrease of Rupees 909 appearing under this item is nominal, the collections on this account having been transferred to the head "XVI. Interest," in the Treasury accounts, as per Notification of the Deputy Auditor and Accountant General, dated 1st March 1864, No. 92. As the Demand Collection and Balance of interest on arrears of Land Revenue do not appear in the accounts submitted for this year, a separate Statement (marked A) is forwarded with this report, showing the above particulars, both for Land Revenue and Other Items of Interest, for the information of the Board.

VII. Other Items, No. 50. *Interest on Pagoda Loans*.—The decrease of Rupees 85 appearing under this head, is owing to the collections on this account having been discontinued in May last, under the instructions contained in the Order of Government, dated 14th April 1864, No. 632. The sum of Rupees 154 credited under this head is the amount collected prior to the receipt of the orders of Government.

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Forest Revenue.

10. The collections on account of Forest Revenue show a large increase over those of last Fusly.

ITEMS.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
1. Sale of Timber and Bamboos...	21	1,705	1,684	...
2. Seigniorage on trees ...	5,107	12,827	7,720	...
3. Sale proceeds of confiscated Timber...	1,076	548	...	528
4. Tax on Sandal-wood oil stills ...	1,662	1,968	306	...
5. Sale proceeds of Cardamoms ...	146	162	16	...
6. Sale of the privilege of manufacturing Catechu ...	...	5,522	5,522	...
7. Sale of the produce of trees ...	91	...	...	91
8. Fines and stoppages ...	2	...	...	2
Total ..	8,195	22,732	15,158	621
Net Increase...			14,537	...

The privilege of manufacturing Catechu in the Kundapur Taluk, which was sold during the Fusly for a period of five years, alone realized Rupees 5,522 on account of the first year's instalment. This altogether now item being excluded, there is still a net increase to the amount of Rupees 9,015. The several items of which it is composed are detailed in the preceding Statement. The increase in Item No. 2 is due chiefly to the increased rates of seigniorage levied on timber and bamboos under the new rules, and to a larger number of trees having been felled consequent on increased demand for timber; that in Item No. 1 is owing to some timber and bamboos having been felled by the Forest Department in the Uppinangadi and Cassergode Taluks, and sold on account of Government. The increase in Item No. 4 is attributable to ninety Sandal oil stills having been worked during the year in excess of the number rented in Fusly 1272; and also to higher rates of duty having been levied on the same. Agreeably to the instructions contained in the Board's Miscellaneous Circular, No. LXXXVIII of 1864, a separate Memorandum (marked B) is forwarded with this report, showing the Demand, Collection and Balance of each under the head of Miscellaneous Land Revenue for the year under report, as also for the previous Fusly 1272.

Extent of land cultivated with special products.

11. The subjoined Statement shows an increase of 102 Acres in the extent of land cultivated with Sugar-cane; the crops raised however along river banks were partially destroyed by the heavy rains in the month of July. The falling off in the price of Jaggery is attributable to there having been no demand for exportation:—

Fuslies.	Extent in Acres.	Price of Jaggery, per Candy.
	A. G. A.	Rs. A. P.
1272...	741 0 0	50 0 0
1273...	843 12 2	44 0 0
Increase...	102 12 2	6 0 0

SETTLEMENT REPORT OF

General result of Land Revenue Settlement.

12. The general result of the settlement of Land Revenue is shown below —

Fuslies.	Ryotwar.	Miscellaneous items including Forest.	Total.
	Rupees.	Rupees.	Rupees.
1272... ..	13,80,150	50,262	13,81,112
1273... ..	13,43,551	64,369	13,87,920
Increase...	3,401	3,407	6,808

It will be seen that in the aggregate there is an increase of Rupees 6,808, of which Rupees 3,401 belongs to "Ryotwar Revenue," and Rupees 3,407 to "Miscellaneous Items." The increase in the former is attributable to 881 Hozagame wurgs having paid higher rates of assessment, according to the stipulations of the Cowle, and also to a portion of the remissions allowed on "Shamlat Banjar" and other wurgs having been discontinued this Fusly, as shown in paragraph 8. The increase of Rupees 3,407 in "Miscellaneous Items" needs no explanation, as the variations in the several items which compose it have already been noticed above in their appropriate place.

13. SUNDRY SOURCES OF REVENUE.

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
1. Abkary	62,438	61,932	...	506
2. Salt	5,55,897	5,82,664	27,267	...
3. Sea Customs	50,035	57,498	7,463	...
4. Stamps	1,01,825	1,00,885	...	940
5. Income-tax	24,918	18,019	...	6,899
	7,94,613	8,20,998	34,730	8,345
Net Increase...			26,385	

I. *Abkary*.—The decrease of Rupees 506 under this head, is attributable to the Abkary contract of Beltangadi and ten other Maganies in the Uppinangadi Taluk, which was re-sold during the Fusly in consequence of a default of the previous Contractor having realized Rupees 267-8-0 less than the amount of the former contract; and to the collections made on account of interest on arrears of Abkary Revenue, amounting to Rupees 218-8-0 having been credited in the Treasury accounts under the head "XVI. Interest" instead of to that of Abkary Revenue, as was done last Fusly.

II. *Salt*.—The increase in the collections on account of Salt Revenue amounts to Rupees 27,267, and is due to the increased demand for home as well as for inland consumption. The collections received on account of the former were larger than those for inland consumption.

Particulars of sales for home and inland consumption.

Fuslies.	Home consumption.	Inland consumption.	Total.
	IN. MDS.	IN. MDS.	IN. MDS.
1272... ..	1,71,214	1,97,265	3,68,479
1273... ..	1,82,998	2,04,015	3,87,013
Increase...	11,784	6,780	18,564

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This increase is attributable to the improved management of the Salt Department, and to the measures adopted to check the use of salt mud in the District. In Miscellaneous receipts there is a decrease of Rupees 345, which is attributable to the previous Fusly's collections embracing certain fines and penalties levied from Contractors for wastage of salt, which have not been collected in the present Fusly.

III. *Sea Customs*.—There is a net increase under this head of Rupees 7,463, as shown below:—

Total Collections.	
Fusly 1272... ..	Rupees 50,935
" 1273... ..	" 57,498
Increase...	7,463

Particulars.

Articles.	Collections for Fusly 1272.	Collections for Fusly 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Rice... ..	39,072	42,790	3,718	...
Betelnut	2,158	2,214	56	...
Pepper... ..	373	333	...	140
Cardamoms	35	52	17	...
Sandalwood	12	...	...	12
Total...	41,650	45,239	3,791	152
Sundry articles	7,401	11,097	4,296	...
Total...	49,051	56,336	8,087	152
Miscellaneous	984	512	...	472
Grand Total...	50,035	57,498	8,087	624
Net increase...			7,463	

This is owing to the large quantity of rice exported to the ports of Cutch and Goa in the Fusly under report. The increase of Rupees 4,296 appearing under the head of "Sundry articles" is due to the duty levied on imports of spirits imported from France and London. There is however a falling off of Rupees 472 under "Miscellaneous," which arises, for the most part, from an item of Rupees 402, the sale proceeds of some stranded timber sold by auction, being credited in the accounts of the previous Fusly.

IV. *Stamps*.—Under this head, there is a net decrease of Rupees 940 as shown in the margin. The actual sales of stamp paper, Bills of Exchange, Receipt Stamps, &c., have increased by Rupees 929 over those of the previous year; but there is a falling off of Rupees 1,898 in the receipts on account of stamp penalties, and pauper suits. The above increase of Rupees 929, as well as the increase in other sundry items, amounting to Rupees 29 being deducted from the above sum, there remains a net decrease of Rupees 940.

V. *Income Tax*.—The decrease in the collections of the tax amounts to Rupees 6,899, and is attributable to incomes having been assessed at three instead of four per cent. (under Act XXVII of 1863) during the Fusly under report, by which there was a decrease of Rupees 6,230; and to a sum of Rupees 604 having been abated on a revision of the assessment due upon returns furnished by private individuals, as well as to the sum of Rupees 65 not having been collected in consequence of the non-disbursement of the public salaries on which it was due.

Abstract of Land and Sanitary Sources of Revenue.

14. The revenue from all sources is given below, and shows a net increase of Rupees 33,193, of which the greater portion is attributable to the salt collections. The causes which have led to the increase or decrease in each item have been noticed.

Items.	Fusly 1272.	Fusly 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Land Revenue	13,81,113	13,87,921	6,808	...
Abkary	62,438	61,932	...	506
Salt	5,55,897	5,82,664	27,267	...
Sea Customs	50,085	57,493	7,463	...
Stamps	1,01,825	1,00,885	...	940
Income tax	24,918	18,019	...	6,899
Total	21,75,726	22,08,919	41,538	...
Net Increase			33,193	

Demand, Collection and Balance of all sources of Current Revenue.

15. It will be observed from the subjoined Statement that the total demand of the Fusly was Rupees 22,08,918, and the balance outstanding at its close Rupees 4,112. Of this amount, Rupees 1,886-3-8 have since been recovered, leaving a balance of Rupees 2,226-5-1 :-

Items.	Demand.	Collection.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue	13,87,926 10 1	13,85,122 9 1	2,793 1 6
Other sources	8,20,992 5 10	8,19,682 14 1	1,314 7 9
Total	22,08,918 15 11	22,04,806 7 2	4,112 8 9
Subsequent collections up to end of July.			
Land Revenue		1,817 15 5	
Other sources		68 4 3	
Remainder			1,886 3 8
			2,226 5 1

Demand, Collection and Balance of Arrears.

16. The amount of arrears outstanding at the beginning of the Fusly was Rupees 47,577-6-1, out of which Rupees 46,742-4-1 were collected within the year, and Rupees 586-7-9 were remitted under the sanction of Government, dated 6th May 1864, No. 785, and Board's Proceedings, dated 13th July 1863, No. 4,257, and 25th January 1864, No. 493, leaving a balance of Rupees 298-10-3, for writing off which I now request sanction, as there appears no chance of recovering it :-

Items.	Demand.	Collection.	Remission.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue	39,605 10 3	39,224 10 9	80 5 3	298 10 3
Other sources	5,973 11 10	7,517 9 4	456 2 6	...
Total	47,577 6 1	46,742 4 1	536 7 9	298 10 3

Irrecoverable arrears.

17. The following are the particulars of the above sum of Rupees 298-10-3 :-

Items.	Fusly 1267.	Fusly 1268.	Fusly 1269.	Fusly 1270.	Fusly 1271.	Fusly 1272.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Kundapur Taluk.							
Land Revenue	...	...	...	0 1 0	...	21 15 1	22 0 1
Mangalore Taluk.							
Land Revenue	13 12 0	48 12 0	48 12 0	48 12 0	48 12 0	67 14 2	276 10 2
Total	13 12 0	48 12 0	48 12 0	48 12 0	48 12 0	89 13 3	298 10 3

Rupee 0-1-0.—This one Anna is the difference between the amount of the arrears on a certain estate in the Kundapur Taluk, for the remission of which sanction was requested in the last year's Settlement Report, and the amount actually sanctioned in the Government Order, dated 6th May 1864, quoted above.

Rupees 21-15-1.—This is the amount of ground-rent improperly imposed on five plots of land in the Kundapur Taluk in excess of the ordinary rates leviable on such lands, and which the holders of those lands are unable to pay.

Rupees 19-2-2.—This is assessment due for Fusly 1272 on six pieces of land in the Mangalore Taluk, which were purchased from the proprietors for the use of the late Military Cantonment at Urra, and which still continue in the possession of Government. This land is about to be sold by auction, or otherwise disposed of very shortly.

Rupees 257-3-0.—This is the amount of assessment due on certain Inam land in the Mangalore Taluk from Fusly 1267 to Fusly 1272. One of the parties holding the Inam having died, a reference was made to Government on the subject of the allowance, and the matter has been referred by them to the Inam Commissioner. Until the decision of this case therefore, the arrears of revenue cannot be recovered, for the parties are dependant on the allowance received from Government for its payment, and it is only after it has been handed over to them that Government can realize its dues; but as, in the meantime, it is useless to retain these arrears in the accounts, sanction is requested for writing off the same at present, under the provisions of Government Order, dated ... The amount due will of course be collected hereafter on receiving the Inam Commissioner's decision, and credited to Extra Revenue.

Wastage of Salt.

Fusly 1272	Rupees 27,725 27 26
" 1273	9,112 2 15
Decrease	18,614 25 10

18. A separate Statement of the wastage of salt is forwarded with this report. The total wastage during the year amounted to 1 Maunds 9,112-2-15, or two per cent. on the sales, which, compared with the last year's wastage, gives a decrease of 15,614 Indian Maunds. Last Fusly

North Canara salt was purchased for the monopoly, and the difference between the shipments made in that District, and the quantities actually landed here, was charged as wastage, and besides this there was also some wastage in the Kundapur Taluk on account of salt transported from one station to another. There was therefore a large wastage in that year. The present Fusly's transactions do not include any items of that character, and moreover great vigilance has been shown by the Deputy Collector in all instances in which there was any suspicion against the salt servants; the value of the excess wastage of salt being recovered in such cases from them at the monopoly prices. Hence the decrease in the present Fusly. The particulars are given in the Statement.

SETTLEMENT REPORT OF

Coercive measures.

	Cases.	Value.
	Rs. A. P.	
Seizure of personal property ...	14	218 2 6
Ditto of land ...	1	25 0 0
	15	243 2 6

Charges.

Fusly by Rupees 27,869. The chief cause of this increase is in the amount and price of the salt purchased for the Government monopoly.

ITEMS.	Fusly 1272.	Fusly 1273.	DIFFERENCE.	
			Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Land ...	1,45,089	1,47,061	1,972	...
Salt ...	1,48,496	1,70,034	27,538	...
Sea Customs ...	7,018	6,668	...	350
Stamps ...	5,689	4,377	...	1,312
Income tax ...	848	869	21	...
Total...	3,07,140	3,35,009	29,531	1,662
		Net Increase...	27,869	

II. *Land Revenue Charges.*—Under the head of "Salaries of Collector" there is a decrease of Rupees 11,968, it being the undisbursed salary of the late fixed Collector, Mr. Onslow, from October 1863 to March 1864; at the same time, there is an increase of Rupees 3,052, on account of the salary of the newly appointed Assistant Collector, Mr. Daniel. This sum being deducted from the above decrease, there remains a net decrease of Rupees 8,916 as shown above.

Fusly 1272 ...	Rupees 30,677
" 1273 ...	" 21,161
Decrease...	8,916

III. *Salaries of Huzur, Taluk, and Village Establishments.*—Under this head there is a decrease of Rupees 8,640 in the following items, viz., Rupees 4,210 in the salary of the Village Establishment, in consequence of the pay of this establishment for April and May not having been disbursed during the Fusly; owing to a delay in passing the bills in the Audit Office; Rupees 1,502 having been disbursed on the same account on account of arrears in Fusly 1272. Rupees 2,815 in consequence of the discontinuance of the practice of debiting to the Revenue Department the pay of Police guards allowed to the Treasuries, which was carried out in August in the Fusly under report; and Rupees 113, savings on account of Magisterial Establishment; at the same time, there is an increase of expenditure in the following items, amounting in the aggregate to Rupees 1,344, viz., Rupees 140, the pay of an additional Clerk on 20 Rupees sanctioned for the Treasury Department, which in the previous year was drawn for only five months. Rupees 112, the salary of two Apprentices newly sanctioned by Government for the Press Department, from October to May 1864; Rupees 907, the deficiency in the amount of savings on account of fines, stoppages, &c., and Rupees 735, the increased rates of pay allowed to the Taluk Peons during the year.

Fusly 1272 ...	Rupees 673
" 1273 ...	" 607
Decrease ...	66

19. The marginal statement shows the extent to which coercive measures were resorted to for the collection of revenue. The value of property sold is slightly in excess of that of last Fusly.

20. I.—The total charges during the Fusly under report exceed those of the past

Fusly by Rupees 27,869. The chief cause of this increase is in the amount and price of the salt purchased for the Government monopoly.

ITEMS.	Fusly 1272.	Fusly 1273.	DIFFERENCE.	
			Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Land ...	1,45,089	1,47,061	1,972	...
Salt ...	1,48,496	1,70,034	27,538	...
Sea Customs ...	7,018	6,668	...	350
Stamps ...	5,689	4,377	...	1,312
Income tax ...	848	869	21	...
Total...	3,07,140	3,35,009	29,531	1,662
		Net Increase...	27,869	

Under the head of "Salaries of Collector" there is a decrease of Rupees 11,968, it being the undisbursed salary of the late fixed Collector, Mr. Onslow, from October 1863 to March 1864; at the same time, there is an increase of Rupees 3,052, on account of the salary of the newly appointed Assistant Collector, Mr. Daniel. This sum being deducted from the above decrease, there remains a net decrease of Rupees 8,916 as shown above.

Under this head there is a decrease of Rupees 8,640 in the following items, viz., Rupees 4,210 in the salary of the Village Establishment, in consequence of the pay of this establishment for April and May not having been disbursed during the Fusly;

owing to a delay in passing the bills in the Audit Office; Rupees 1,502 having been disbursed on the same account on account of arrears in Fusly 1272. Rupees 2,815 in consequence of the discontinuance of the practice of debiting to the Revenue Department the pay of Police guards allowed to the Treasuries, which was carried out in August in the Fusly under report; and Rupees 113, savings on account of Magisterial Establishment; at the same time, there is an increase of expenditure in the following items, amounting in the aggregate to Rupees 1,344, viz., Rupees 140, the pay of an additional Clerk on 20 Rupees sanctioned for the Treasury Department, which in the previous year was drawn for only five months. Rupees 112, the salary of two Apprentices newly sanctioned by Government for the Press Department, from October to May 1864; Rupees 907, the deficiency in the amount of savings on account of fines, stoppages, &c., and Rupees 735, the increased rates of pay allowed to the Taluk Peons during the year.

IV. *Saderwarid.*—The decrease in the margin is attributable to the usual supplies of quills, pencils, and sealing wax for the Vernacular Department having been sent from Madras.

SOUTH CANARA.

Fusly 1272 ...	Rupees 2,331
" 1273 ...	" 3,643
Increase ...	1,412

V. *Extra Charges.*—Under this head there is an increase of Rupees 1,573, owing to the purchase of a new Printing Press for the Collector's Office, and of cloth for Peons' Belts and office tables; and also from the several Sub-Magistrates having been supplied with tables and benches for their use during the Fusly; at the same time, there is a decrease of Rupees 166 in consequence of wooden boxes not having been made this Fusly for packing up the Taluk remittances, and the collections in the Taluks for six months having been left at the several Taluk Treasuries to meet the current expenditure. Besides this, the expenditure incurred on account of batta to prisoners is debited under separate head in the Treasury accounts.

Fusly 1272 ...	Rupees 3,548
" 1273 ...	" 3,794
Increase ...	246

VI. *Travelling allowance.*—Under this head there has been an increase of Rupees 798, owing to the fixed tentage of the Collector and Assistant Collector having been drawn for the whole year; whereas, in the previous year, it was drawn only for a portion of that time: under the head of "Travelling allowance to the Huzur Establishment," there is a decrease of Rupees 552 owing to the offices having been a shorter time on circuit, and so many persons not taken out at a time.

Fusly 1272 ...	Rupees 454
" 1273 ...	" 16
Decrease ...	338

VII. *Law Charges.*—The decrease under the head of "Law Charges" is attributable to the fact that in the previous Fusly, a large amount of fees were paid to the Government

Pleader in the High Court for the defence of the Appeal Suit No. 18 of 1862, filed against the late Collector, Mr. Fraser.

The following Statement shows that the amount of unadjusted charges at the beginning of the Fusly was Rupees 419-4-3, of which Rupees 2-8-0 have been recovered during the year, leaving a balance of Rupees 416-12-3:—

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.
For Fusly 1272 ...	404 2 3			
Deduct amount over-charged ...	3 0 0			
Fusly 1273 ...	18 2 0			
Total...	419 4 3	2 8 0	...	416 12 3

Of this amount, Rupees 13-13-11 are outstanding in North Canara, and the Collector of that District has been requested to recover the amount, and transmit it to this District. The amount belonging to South Canara is Rupees 402-14-4; of which Rupees 43-2-0 are recoverable hereafter on suits pending before the Courts; and Rupees 3-3-8 are due on suits already decided in favor of Government, and will be recovered on execution of the decrees passed; thus leaving a balance of Rupees 356-8-8, of which Rupees 351-3-8 is the amount of fees paid to the Government Pleader for defending the Appeal Suit above alluded to in the High Court; and Rupees 5, the expenses incurred in obtaining a copy of the decision of the Court, &c. The said suit having been decided by the Lower Court (to which it was remanded) against Government, the above costs are irrecoverable; and I request sanction for striking them off the unadjusted charges of the District.

VIII. *Medical Revenue Charges.*—The increase under this head is owing to a 1st Dresser having been appointed to the Collector's Cutcherry during the Fusly, in lieu of the 2nd Dresser formerly attached to the same office.

Fusly 1272	Rupees	214
" 1273	"	306
Increase		92

IX. *Refunds.*—The increase in this item is attributable to refunds of fines, &c., allowed in Magisterial cases on appeal.

Fusly 1272	Rupees	14
" 1273	"	283
Increase		269

X. *Forest.*—The increase noted in the margin is the result of the increased rates of salaries allowed to the Forest Establishment, the salary of the Forest Overseer having been raised during the Fusly from Rupees 110 to Rupees 180, and that of his Establishment from Rupees 97-8-0 to Rupees 204, and also to two Assistant Overseers having been sanctioned for the District on a salary of Rupees 60 each per month.

Fusly 1272	Rupees	2,433
" 1273	"	4,169
Increase		1,737

XI. *Extra Forest Charges.*—There is an increase under this head of Rupees 4,580, which is attributable to 6,000 Teak, and 31,231 Blackwood plants having been planted in the Uppinangadi Taluk, and to some trees having been felled by the Conservancy Department on Government account in the year under report.

Fusly 1272	Rupees	2,571
" 1273	"	7,451
Increase		4,580

XII. *Amindivi Establishment.*—This increase is owing to the establishment having during the last Fusly, received one month's pay in advance, in addition to the usual advances made to them.

Fusly 1272	Rupees	1,353
" 1273	"	1,394
Increase		41

Candies.	Payments in Rice and Cash.
Fusly 1272	7034
" 1273	675
Decrease	334

					Contract rate per Corgu.	
Fusly 1272	...	...	...	...	Rupees	90
" 1273	...	...	...	...	"	175
Increase	...	...	...	...		85

Fusly 1272	Rupees 643
" 1273	" 669
Increase	26

XV. *Sea Customs.*—The decrease under this head is attributable to the fact that the charges of Fusly 1272 were partly increased by a portion of those of the preceding Fusly 1271 being included therein, while no such items are included in the present Fusly, and moreover to the salary of the establishment for the month of May not having been paid within the Fusly. There is also a decrease of Rupees 22 in Sadarwarid charges, and other sundry savings in expenditure amounting to Rupees 70.

XVI. *Salt Charges.*—There is a decrease of Rupees 143 as shown in the margin, under the head of "Salary and Allowances to Deputy Collector," which is owing to the amount of travelling allowance drawn by him during the year being less than that disbursed in Fusly 1272.

Fusly 1272	Rupees	3,342
" 1273	"	3,194
Decrease		148

XVII. *Huzur and Taluk Salt Establishment, including Police Guards.*—There is a decrease under this head, notwithstanding that the Salt Establishment was re-organized in May last, and paid the higher rates of salaries according to the new scale. The said decrease is attributable to the abolition of the Salt Kolkars or Peons in the month of May, Fusly 1272.

Fusly 1272	Rupees	13,467
" 1273	"	12,469
Decrease		1,007

XVIII. *Sadarwarid charges, Salt Department.*—The increase under this head is owing to the lamp oil supplied for the use of the Police guards having been charged to this Department.

Fusly 1272	Rupees	237
" 1273	"	345
Increase		108

XIX. *Contingent Charges, Salt Department.*—The decrease of Rupees 9,767 is owing to there having been no charges this year in connection with the transport, landing, &c., of North Canara salt; and to similar charges for Bombay and Goa salt purchased during the year having been defrayed by the respective Contractors.

XX. *Purchase of Salt.*—The increase in the cost of salt purchased for the use of the Government monopoly amounts to Rupees 38,375, and is attributable to a larger stock of salt having been purchased during the year, and also to higher rates having been paid for Bombay salt than those paid in the previous year. The quantity of salt produced in the Cundapur Taluk also was larger than that manufactured in Fusly 1272, the season having been favorable for the manufacture.

ARTICLES.	FUSLY 1272.		FUSLY 1273.	
	Quantity.	Value.	Quantity.	Value.
	I. Maunds.	Rupees.	I. Maunds.	Rupees.
Bombay salt	2,41,853	92,295	1,12,063	69,001
Goa do.	728	146	2,09,274	80,864
North Canara salt	1,00,152	18,574		
Kundapur Taluk salt	21,895	2,360	99,526	10,855
Total	3,64,628	1,13,375	4,20,863	1,51,750
Increase			56,240	38,375

XXI. *Stamp Charges.*—The decrease in stamp charges is attributable chiefly to very few refunds of stamp duty having been made during the year under report.

Fusly 1272	Rupees	5,683
" 1273	"	4,377
Increase		1,311

21. The amount of landed property possessed by public servants in the District, or in which they have an interest, is shown in the following Statement, together with the number of public servants holding or possessing an interest in such landed property. Out of this, the assessment of landed property acquired in Fusly 1273, amounts in the aggregate to Rupees 767 :—

No. of Public servants.	Assessment of land acquired.	Remarks.
149	RS. 4 P. 8	In addition to the individuals mentioned in Column 1, there are five other servants who state that they possess an interest in landed property, but are not aware of the amount of its assessment &c., the property not having devolved on them, and being under the management of other persons. Three of the servants moreover have omitted to state the assessment of a portion of their landed property.

Examination of Taluk and Village Accounts.

22. Out of the ninety-five different forms of accounts prescribed in the Taluk Manual, sixty are connected with the settlement and realization of the Land Revenue. These forms being inapplicable to the District, are not enforced here, but the remaining thirty-five forms were introduced in Fusly 1268. The accounts kept according to these new forms in the Casargode and Uppinangadi Taluks were examined by the Head Assistant Collector; those in the Kundapur and Udipi Taluks by the Deputy Collector in charge of those Taluks; and the accounts of the Mangalore Taluk by myself. A few of the Village Accounts prescribed had not been prepared at all, and a few others had been badly drawn up; but the others were on the whole as they should be. The Magane Shambhognes have been warned that any future remissness on this point will not be overlooked. The Taluk Accounts are well kept on the whole, and are superior to the Village Accounts. The Huzur Accounts have been examined by himself in person and have been found to be thoroughly kept in proper form. Mr. Fernandez, the Treasury Deputy Collector, paying much and constant attention to this part of his duty.

Conduct of Subordinate Officers.

23. 1. Mr. Webster, the Head Assistant Collector continues to do his work very satisfactorily.

II. Mr. Daniel, the Assistant Collector, is progressing favorably in his knowledge of Canarese, and promises to be an industrious and careful public servant.

III. Mr. Hall, the Salt Deputy Collector, keeps his Department in good order, and has, by his activity and energy, not only reduced the amount of wastage to a very low limit, but also largely increased the sales generally.

IV. Mr. Fernandez, the Treasury Deputy Collector, is a most invaluable public servant, and thoroughly understands the Treasury accounts, which he keeps in first rate order. He is one of the few Treasury Deputy Collectors in the Presidency who has risen in the Account Department, and the consequence is that he is not continually wanting to be employed in work foreign to his Department, but is proud of his regular duty, and content to see that everything appertaining to the accounts of the District are kept in proper form.

V. The Serishtadar, Rudrappa, is a painstaking, obedient, and industrious man, and I have frequently found him of much assistance.

VI. Of the Tahsildars, I must specially commend Narraina Row, Tahsildar of Udipi, who has not only done his Revenue work well during the Fusly under report, but has been the means of bringing an important case of forgery in his Taluk to light, which has ended in the conviction of some well known rascals. In conducting the preliminary inquiry into this case, Narraina Row exhibited much discretion and courage.

VII. The remaining public servants are on the whole, I think, anxious to give satisfaction.

MANGALORE,
30th August 1864.

(Signed) G. L. MORRIS,
Collector.

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(Signed) G. L. MORRIS,
Collector.

SETTLEMENT REPORT

OF

MALABAR.

1. I have the honor to report on the Settlement of the Land and Extra Sources of Revenue of this District for Fusly 1273 (A. D. 1863-64), and to submit the usual Statements (Nos. 1 to 19) connected therewith.

Villages at which the Settlement was made.

2. The villages at which the Settlement of the several Taluks was made, and the officers by whom it was conducted are given in detail in Statement No. 1.

3. There has been no variation in the number and tenure of villages, with remarks on the number of Pattahs not renewed. number and tenure of villages, which amount to 433, and are all Ryotwarry.

4. The number of Pattahs renewed was 16,719. Of these 5,854 were on account of changes in holdings arising from sales, and for lands newly taken up; whilst 10,865 were renewed in consequence of the death of the original grantees. These renewals were only effected where all the members of the different families concerned agreed to the change.

Season and Sanitary state of the District.

5. The season was rather unfavorable. The south-west monsoon set in as usual about the end of May. The fall of rain exceeded that of the previous year by inches 8 and Tenths $6\frac{7}{8}$, but owing to excessive rains from June to August, the Kani, or first crop suffered considerably, whilst the failure of the after rains tended to reduce the out-turn of the second, or Magarom crop also.

Months.	FALL OF RAIN.					
	In 1861-62.		In 1862-63.		In 1863-64.	
	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.
April	3	...	3	$6\frac{2}{8}$	8	$5\frac{7}{8}$
May	9	9	4	$5\frac{8}{8}$	9	$0\frac{4}{8}$
June	23	4	30	$5\frac{1}{8}$	40	$5\frac{1}{8}$
July	25	3	26	$1\frac{1}{8}$	37	$4\frac{1}{8}$
August	22	1	19	$0\frac{2}{8}$	23	$5\frac{1}{8}$
September	6	...	14	9	5	$5\frac{1}{8}$
	90	2	99	$7\frac{1}{8}$	124	$7\frac{1}{8}$
October	3	5	11	$3\frac{1}{8}$	7	$8\frac{1}{8}$
November	8	$7\frac{1}{8}$	5	$3\frac{1}{8}$	...	5
December	...	...	3	$0\frac{1}{8}$	1	1
January	...	...	...	$6\frac{2}{8}$	...	$0\frac{1}{8}$
February	2	$2\frac{1}{8}$	...	$5\frac{1}{8}$	...	...
March	6	$3\frac{1}{8}$	4	$9\frac{2}{8}$	...	...
	21	$5\frac{4}{8}$	25	$7\frac{13}{8}$	9	$4\frac{7}{8}$
	111	$7\frac{4}{8}$	125	$5\frac{1}{8}$	134	$4\frac{1}{8}$

SETTLEMENT REPORT OF

6. The sanitary state of the District was generally unsatisfactory throughout the year. Cholera of a virulent type, as well as Small-pox prevailed to a great extent.

FUSLIES.	CHOLERA.			SMALL-POX.		
	Number of cases.	Died.	Recovered.	Number of cases.	Died.	Recovered.
In Fusly 1269 ...	16,343	13,953	2,390	1,621	499	1,122
" 1270 ...	5,047	4,199	848	6,034	1,709	4,325
" 1271 ...	6,259	4,996	1,263	5,987	1,828	4,159
" 1272 ...	722	561	161	7,216	1,523	5,693
" 1273 ...	8,692	6,648	2,044	12,596	4,417	8,179

The number of persons who have died of these epidemics bear a proportion of 76 and 35 per cent, respectively to the number attacked.

Fever has, I regret to say, been very prevalent in the latter part of the year under report in Wynad and tracts bordering the hill ranges. The fever has generally been of a malignant type, accompanied frequently by violent diarrhoea. The number of deaths has been great.

7. Vaccine operations exhibit an increase as contrasted with the preceding year, but the number of persons vaccinated is far from bearing a fair ratio to the population, and to this may be attributed in no small degree the great extent to which Small-pox prevailed in the District.

Years.	Number vaccinated.	Successful.	Unsuccessful.
In 1863-64...	6,625	5,215	1,410
" 1862-63...	5,602	4,398	1,204
	1,023	817	206

From inquiries made by myself, as well as by the Sub-Collector during our Jummabundy tours, it appears that many parts of the District have not been visited by a Vaccinator for years. This circumstance has been duly brought to the notice of the Superintendent of Vaccination. But as stated in my Administration Report for 1863-64, I have reason to believe that the present staff of Vaccinators (eleven in number) is numerically disproportionate to the requirements of the province. I addressed the Deputy Inspector General of Hospitals under date the 28th April last, suggesting an increase in the number of Vaccinators, but nothing has, to my knowledge, as yet been done in this very important matter.

Prices of Grain.

8. There has been a rise in the prices of grain as shown below:—

Items.	Fasli 1272.	Fasli 1273.	Increase in 1273.
	RS. A. P.	RS. A. P.	RS. A. P.
Average retail price of first sort Paddy per garce ...	182 8 2	215 8 2	32 11 0
Do. second sort do. do. ...	171 10 5	207 8 8	35 14 3

MALABAR.

This is due partly to increasing demand, partly to short produce occasioned by an unfavorable season, and partly to a remarkable decrease in the importation of paddy. This latter fact would have been one of very serious significance were it not neutralized by the large supplies of grain brought by rail from the Eastern Coast.

Ryots' Holdings.

9. The extent of land newly taken up amounts to 1,159 Acres, bearing an assessment of Rupees 2,155. No lands were relinquished this year.

Actual Cultivation.

10. The cultivation assessed to revenue consists of Punjab (Dry), Nanjah (Wet), and Gardens.

The first comprises the Modam (upland paddy), Ponom (hill paddy), Ellu (oil seed), and Ragi cultivation. Owing to heavy rains during the sowing season, and a drought which followed, a smaller extent of land than in the previous year was brought under the plough, and the result was a decrease of Rupees 14,352. This was however reduced to Rupees 9,500 by a large extent of dry land having been taken up at 6 Annas per acre, as shown in the following comparative abstract:—

ITEMS.	FUSLY 1272.		FUSLY 1273.		INCREASE.		DECREASE.	
	Extent in Acres.	Assessment.	Extent in Acres.	Assessment.	In Acres.	In Assessment.	In Acres.	In Assessment.
Modam, or upland paddy.	46,911	Rs. A. P. 36,580 8 5	45,468	Rs. A. P. 34,510 1 6	...	...	1,343	Rs. A. P. 2,070 1 11
Ponom, or hill paddy ...	35,839	22,214 11 7	21,446	17,051 14 10	...	...	8,384	5,162 12 9
Ellu, or oil seed ...	35,267	19,901 7 0	28,065	15,813 10 4	...	...	7,202	4,087 12 8
Ragi ...	1,556	8,388 11 10	249	357 5 9	...	...	1,307	8,031 6 1
Dry land taken up for cultivation at 6 As. assessment per acre under G. O., dated 1st Nov. 1861, No. 2,686 ...	1 1/2	0 9 1	12,939	4,853 6 3	12,937 1/2	4,851 13 2	...	...
	1,19,465 1/2	82,085 10 11	1,14,167	72,585 6 8	12,937 1/2	4,851 13 2	18,286	14,352 1 5
Not Decrease...							5,298 1/2	9,500 4 3

11. Of the Nanjah, or wet cultivation, the accounts are not yet sufficiently complete to show the extent.

The demand for Fasli 1273 amounted to... Rupees 12,36,634 12 2
Add—Resumption of remissions ... Rupees 5,918 14 1
" New cultivation ... " 2,154 12 9

8,073 10 10
12,44,708 7 0
Deduct—Remissions in Fasly 1273 ... 10,180 1 0

Net recoverable Jummah ... 12,34,528 6 0
Ditto of Fasly 1272... 12,36,634 12 2

Decrease in Fasly 1273 ... Rupees 2,106 6 2

This deficit arises chiefly from a larger amount of temporary remissions than usual having been allowed in consequence of heavy floods and the unfavorable nature of the season.

12. In Bagayet or Gardens there has been an increase of Rupees 10,957-13-9 as follows:—

Recoverable Jummah of Fasly 1273 ... Rupees 4,63,801 4 9
Add—Tax on new gardens ... Rupees 10,768 1 0
" Do. on old gardens ... " 637 8 11
" Resumption of remissions ... " 133 8 1/2

11,539 2 10
4,78,340 7 7
581 5 1

Deduct—Remissions... 4,77,759 2 6
Net recoverable Bariz ... 4,66,801 4 9
Ditto of Fasly 1272... 10,957 13 9

Increase in Fasly 1273 ...
Imports in Fasly 1271 ... In. Mds. 41,96,602
Ditto 1272 ... " " 8,32,159
Ditto " 1273 ... " " 3,37,837
Decrease from Fasly 1272 ... " " 4,94,322

SETTLEMENT REPORT OF

MALABAR.

Waste charged and remitted.

13. The extent of waste charged during the past year was 1,159 Acres, yielding an assessment of Rupees 2,155, and the amount remitted in consequence of lands left fallow from unavoidable causes, was Rupees 1,366.

14. Statement No. 6 shows that 330 Cowles were granted for 887 Acres of land taken up for wet cultivation, the revenue derivable from which is computed at Rupees 1,403. Besides the above, 183 Cowles were issued for 673 Acres taken for conversion into gardens. No estimate can be formed of the revenue that the gardens will yield until the trees have become productive.

Particulars of Remissions.

15. Owing to unfavorable season, as stated in paragraph 5, it was necessary to allow larger remissions* than in the previous year. The particulars of remissions are given in Statement No. 4.

Extent of land cultivated with special products, as Sugar-cane, Cotton, and Indigo.

16. Special products are cultivated in this District to a very limited extent, and are not assessed to revenue.

The result of the sowing of Cotton seed, forwarded by the Board from time to time, was not very satisfactory, as reported in the letters noted.† Yet it is well worth while persevering in distributing seed till some further experience is gained.

Abstract Statement showing the general result of Land Revenue Settlement.

17. The subjoined abstract exhibits the general result of the Land Revenue Settlement as contrasted with the preceding year. :—

ITEMS.	Settlement of Fusly 1272.		Settlement of Fusly 1273.		FUSLY 1272.			
	RS.	A. P.	RS.	A. P.	Increase.		Decrease.	
Nunjah (wet lands)	12,36,634	12 2	12,34,528	6 0	...	...	2,106	6 2
Punjah (dry „)	82,085	10 11	72,585	6 8	...	...	9,500	4 3
Total...	13,18,720	7 1	13,07,113	12 8	...	...	11,606	10 5
Gardens... ..	4,66,801	4 9	4,77,759	2 6	10,957	13 9	...	...
Total Ryotwar...	17,85,521	11 10	17,84,872	15 2	10,957	13 9	11,606	10 5
Permanently settled	15,000	0 11	15,000	0 11	...	...	...	...
Rents for one or more than one year	5,020	15 11	2,806	12 0	...	...	2,214	3 11
Miscellaneous	20,686	6 9	7,055	14 2	...	...	13,630	8 7
Forests... ..	27,305	7 6	28,607	5 11	1,301	14 5	...	...
Total...	68,012	15 1	53,470	1 0	1,301	14 5	15,844	12 6
Grand Total...	† 18,53,534	10 11	18,38,343	0 2	12,259	12 2	27,451	6 11
Net Decrease...	...	...	...	...	...	...	15,191	10 9

* Remissions in 1273... .. Rs. 10,508
Ditto in 1272... .. „ 7,946
Increase... .. 3,252

† From Collector to the Board, dated 30th December, 1863 No. 283.
Acting Sub-Collector in charge, dated 12th January 1864, No. 7, with enclosures.

‡ The difference between this sum and the total of Fusly 1272, given in the Statement appended to the Report for that year, owing to the latter being exclusive of "Forests."

Sundry Sources of Revenue.

18. Statement No. 10 exhibits a net increase under this head of Rupees 61,908. I shall now proceed to explain the fluctuation apparent in each item comprising the Extra Sources of Revenue.

Almshouse.—Increase, Rupees 34,152.

19. This excess is owing to the rent (Rupees 36,917) of the farm of the Cannanore Cantonment having, under the orders of the Government, dated the 6th May 1863, conveyed in the Board's Proceedings of the 8th idem, been transferred to the Revenue Department from that month.

Salt.—Increase, Rupees 53,668.

20. The details connected with the salt transactions are given in enclosures Nos. 12 to 15. The considerable increase* in the sales is partly attributable to the discount of five per cent. judiciously allowed to purchasers taking the whole contents of a room at a time under the Board's orders, dated 6th September 1863, No. 5,580.

Purchase of Salt.		In Maunds.
In Fusly 1273... ..	...	4,65,979
„ do. 1272... ..	...	4,53,187
Increase... ..	...	12,792

21. In the quantity of salt purchased there is an increase of 12,792 Indian Maunds.

Notwithstanding the very high prices offered for salt during the year under report, there was some difficulty in procuring the required supply from Bombay. The Board consequently directed a supply of Eastern Coast Salt to be thrown into the District from Madras.

The average price paid for 2,81,222 Indian Maunds of Bombay salt was Rupees 53-1-11 per Garce of 120 Indian Maunds. The cost of the remainder 1,84,757 Indian Maunds received from Madras, has not yet been finally settled. Owing to this cause the net revenue from salt appears as Rupees 5,69,981, and exceeds that of the preceding year (Rupees 5,00,383) by 69,598 Rupees.

The total charges bear a proportion of twenty per cent. to the gross collection.

Sea Customs.—Increase, Rupees 3,335.

22. The increase under this head is chiefly attributable to larger exportations of oil than in the previous year.

The per-centage which the charges bear to the gross collection is thirteen per cent.

Frontier Duty.—Increase, Rupees 1,403.

23. This excess arises from increased importation of liquor from the French Settlement of Mahé.

Stamps.—Increase, Rupees 4,572.

24. The advance under this head is due to enhanced sales since Act IV of 1863, investing Principal Sudder Amins and Munsiffs with Small Cause jurisdiction, came into force.

The charges incurred amount to 20 per cent. on the collections.

Income Tax.—Decrease, Rupees 1,446.

25. This deficit is principally ascribable to the reduction of the tax by one per cent. in accordance with Act No. XXVIII of 1863.

In Mds.	
Fusly 1273... ..	4,62,446
Do. 1272... ..	4,41,655
Increase... ..	40,761

SETTLEMENT REPORT OF

The particulars of the transactions on account of Income tax are given in Statement No. 18.

Current... Rupees 79,630
Arrears... " 36,595
1,16,335.

The demand including arrears amounted to 1,16,335 Rupees, of which Rupees 93,237 were collected during the year, Rupees 1,235 remitted under the sanction of the Board noted, and Rupees 21,703 remained outstanding at the close of the year. This balance has, however, been

reduced by subsequent collections to Rupees 13,851.

No recourse to coercive process was called for.

Abstract showing the revenue from both Land and Sundry Sources in comparison with the preceding Fy.

26. The settlement of both Land and Sundry Sources of Revenue for Fy 1273 resulted in a net increase of Rupees 46,716, as shown in the subjoined abstract:—

Items.	Fy 1272.	Fy 1273.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs.	Rs.
1. Land Revenue...	18,53,534 10 11	18,38,343 0 2	...	15,192
2. Sundry Sources of Revenue...	13,84,277 2 5	14,46,184 12 4	61,908	...
Total Land and Sundry Sources...	32,37,811 13 4	32,84,527 12 6	61,908	15,192
Net Increase ...	...	...	46,716	...

Demand Collection and Balance of all sources of Current Revenue.

27. The following comparative Statement exhibits the Demand Collection and Balance of all sources of current Revenue in the present and past years:—

Items.	Demand.	Collection.	Balance at the end of the Fy.	Per-centage.	Balance after deducting subsequent collection.	Per-centage.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Fy 1272.						
Land Revenue ...	18,53,534 10 11	18,26,985 10 0	32,549 0 11	1 12 5	4,131 5 7	1 8 5
Sundry Sources of Revenue ...	13,84,277 2 5	13,46,341 15 8	39,935 2 9	2 14 2	17,491 12 0	1 9 11
Total ...	32,37,811 13 4	31,65,327 9 8	72,484 3 8	2 3 10	21,643 1 7	1 9 1
Fy 1273.						
Land Revenue ...	18,38,343 0 2	218,06,506 13 7	31,836 2 7	1 11 9	9,327 13 3	1 8 5
Sundry Sources of Revenue ...	14,46,184 12 4	14,19,849 10 8	26,335 1 8	1 18 2	11,668 5 6	1 0 2
Total ...	32,84,527 12 6	32,26,355 8 3	58,171 4 3	1 12 3	21,195 2 9	1 2 0
Increase ...	46,716 15 2	61,028 14 7	...	...	...	...
Decrease ...	...	...	14,812 15 5	...	446 14 18	...

The balance outstanding at the close of the year, it will be seen, was Rupees 58,171; of this sum, Rupees 21,196 were realized up to 31st July last, leaving Rupees 36,975, which comprise the following items:—

1. On account of Coffee tax in Wynad (partly due to uncertainty regarding the assessable areas) ... Rs. 12,596
2. On account of Income tax ... 13,659
3. On account of last list of Peshkush due by the Rajah of Cannanore, which, according to Treaty, becomes payable only in September ... 5,000
4. On account of outstanding against sundry Ryots ... 5,720

Measures are in progress for the speedy realization of these sums.

* The differences between these sums and those quoted in the Report for Fy 1272 arise from Rupees 27,305-7-6 on account of Forest Revenue having, under the present arrangements, been transferred from the latter to the former item, and Rupees 1,36,651-10-5 on account of the Income tax added to "Sundry Sources."

SETTLEMENT REPORT OF

MALABAR.

Waste charged and remitted. 13. The extent of waste charged during the past year was 1,159 Acres, yielding an assessment of Rupees 2,155, and the amount remitted in consequence of lands left fallow from unavoidable causes, was Rupees 1,366.

14. Statement No. 6 shows that 330 Cowles were granted for 887 Acres of land taken up for wet cultivation, the revenue derivable from which is computed at Rupees 1,403. Besides the above, 183 Cowles were issued for 673 Acres taken for conversion into gardens. No estimate can be formed of the revenue that the gardens will yield until the trees have become productive.

Particulars of Remissions. 15. Owing to unfavorable season, as stated in paragraph 5, it was necessary to allow larger remissions* than in the previous year. The particulars of remissions are given in Statement No. 4.

Extent of land cultivated with special products, as Sugar-cane, Cotton, and Indigo. 16. Special products are cultivated in this District to a very limited extent, and are not assessed to revenue.

The result of the sowing of Cotton seed, forwarded by the Board from time to time, was not very satisfactory, as reported in the letters noted.† Yet it is well worth while persevering in distributing seed till some further experience is gained.

Abstract Statement showing the general result of Land Revenue Settlement. 17. The subjoined abstract exhibits the general result of the Land Revenue Settlement as contrasted with the preceding year. :—

ITEMS.	Settlement of Fusly 1272.		Settlement of Fusly 1273.		FUSLY 1272.			
					Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Nunjah (wet lands)	12,36,634	12 2	12,34,538	6 0	...	...	2,106	6 2
Punjah (dry „)	82,085	10 11	72,585	6 8	...	...	9,500	4 3
Total...	13,18,720	7 1	13,07,113	12 8	...	...	11,606	10 5
Gardens... ..	4,66,501	4 9	4,77,759	2 6	10,957	13 9	...	...
Total Ryotwar ..	17,85,221	11 10	17,84,872	15 2	10,957	13 9	11,606	10 5
Permanently settled	15,000	0 11	15,000	0 11	...	...	...	...
Rents for one or more than one year	5,020	15 11	2,806	12 0	...	...	2,214	3 11
Miscellaneous	20,686	6 9	7,055	14 2	...	...	13,630	8 7
Forests... ..	27,305	7 6	28,607	5 11	1,301	14 5	...	...
Total...	68,012	15 1	53,470	1 0	1,301	14 5	15,844	12 6
Grand Total...	† 18,53,534	10 11	18,38,343	0 2	12,259	12 2	27,451	6 11
Net Decrease...	...	...	...	...	...	...	15,191	10 9

* Remissions in 1273... .. Rs. 10,598
Ditto in 1272... .. „ 7,046
Increase... 3,552

† From Collector to the Board, dated 30th December, 1863 No. 283.
Acting Sub-Collector in charge, dated 12th January 1864, No. 7, with one enclosure.

† The difference between this sum and the total of Fusly 1272, given in the Statement appended to the Report for that year, owing to the latter being exclusive of "Forests."

Sundry Sources of Revenue.

18. Statement No. 10 exhibits a net increase under this head of Rupees 61,908. I shall now proceed to explain the fluctuation apparent in each item comprising the Extra Sources of Revenue.

Albany.—Increase, Rupees 24,152.

19. This excess is owing to the rent (Rupees 36,917) of the farm of the Cannanore Cantonment having, under the orders of the Government, dated the 6th May 1863, conveyed in the Board's Proceedings of the 8th idem, been transferred to the Revenue Department from that month.

Salt.—Increase, Rupees 53,668.

20. The details connected with the salt transactions are given in enclosures Nos. 12 to 15. The considerable increase* in the sales is partly attributable to the discount of five per cent. judiciously allowed to purchasers taking the whole contents of a room at a time under the Board's orders, dated 6th September 1863, No. 5,580.

Purchase of Salt.		In Maunds.
In Fusly 1273	...	4,65,979
„ do. 1272... ..	...	4,63,187
Increase... ..	...	2,792

21. In the quantity of salt purchased there is an increase of 12,792 Indian Maunds.

Notwithstanding the very high prices offered for salt during the year under report, there was some difficulty in procuring the required supply from Bombay. The Board consequently directed a supply of Eastern Coast Salt to be thrown into the District from Madras.

The average price paid for 2,81,222 Indian Maunds of Bombay salt was Rupees 53-1-11 per Garce of 120 Indian Maunds. The cost of the remainder 1,84,757 Indian Maunds received from Madras, has not yet been finally settled. Owing to this cause the net revenue from salt appears as Rupees 5,69,981, and exceeds that of the preceding year (Rupees 5,00,383) by 69,598 Rupees.

The total charges bear a proportion of twenty per cent. to the gross collection.

Sea Customs.—Increase, Rupees 3,335.

22. The increase under this head is chiefly attributable to larger exportations of oil than in the previous year.

The per-centage which the charges bear to the gross collection is thirteen per cent.

Frontier Duty.—Increase, Rupees 1,402.

23. This excess arises from increased importation of liquor from the French Settlement of Mahé.

Stamps.—Increase, Rupees 4,572.

24. The advance under this head is due to enhanced sales since Act IV of 1863, investing Principal Sudder Amins and Munsiffs with Small Cause jurisdiction, came into force.

The charges incurred amount to one per cent. on the collections.

Income Tax.—Increase, Rupees 2,761.

25. This deficit is principally ascribable to the reduction of the tax by one per cent. in accordance with Act No. XXVIII of 1863.

In Mds.	
Fusly 1273... ..	4,12,446
Do. 1272... ..	4,41,685
Increase... ..	50,761

SETTLEMENT REPORT OF

The particulars of the transactions on account of Income tax are given in Statement No. 18.

Current... Rupees 79,630
 Arrears... " 36,603
 1,16,233.

Board's Proceedings, No. 4,767, dated 30th July 1863.
 Do. " 683, " 2nd Feb. 1864.
 Do. " 3,823, " 1st June 1864.

The demand including arrears amounted to 1,16,233 Rupees, of which Rupees 93,237 were collected during the year, Rupees 1,225 remitted under the sanction of the Board noted, and Rupees 21,703 remained outstanding at the close of the year. This balance has, however, been

reduced by subsequent collections to Rupees 13,851.

No recourse to coercive process was called for.

Abstract showing the revenue from both Land and Sundry Sources in comparison with the preceding Fy.

26. The settlement of both Land and Sundry Sources of Revenue for Fy 1273 resulted in a net increase of Rupees 46,716, as shown in the subjoined abstract:—

ITEMS.	Fy 1272.			Fy 1273.			Increase.	Decrease.
	RS.	A.	P.	RS.	A.	P.	RS.	RS.
1. Land Revenue...	18,38,343	10	11	18,38,343	0	2	...	15,192
2. Sundry Sources of Revenue...	13,84,277	2	6	14,46,184	12	4	61,908	...
Total Land and Sundry Sources...	32,22,620	12	17	32,84,527	12	6	61,908	15,192
Net Increase...	...	...	...	...	...	...	46,716	...

Demand Collection and Balance of all sources of Current Revenue.

27. The following comparative Statement exhibits the Demand Collection and Balance of all sources of current Revenue in the present and past years:—

Items.	Demand.			Collection.			Balance at the end of the Fy.			Per-centage.	Balance after deducting subsequent collection.			Per-centage.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.		RS.	A.	P.	
Fy 1272.														
Land Revenue	18,38,343	10	11	18,20,985	10	0	32,549	0	11	1 12 5	4,131	5	7	1 8 5
Sundry Sources of Revenue	13,84,277	2	6	13,46,241	15	8	39,935	2	9	2 14 2	17,421	12	0	1 9 11
Total	32,22,620	13	17	31,67,226	0	8	72,484	3	8	2 3 10	21,552	1	7	1 9 1
Fy 1273.														
Land Revenue	18,38,343	0	2	18,06,566	13	7	31,836	2	7	1 11 9	9,327	13	3	1 8 5
Sundry Sources of Revenue	14,46,184	12	4	14,19,879	10	8	26,335	1	8	1 13 2	11,695	5	6	1 0 2
Total	32,84,527	12	6	32,26,445	8	3	58,171	4	3	1 12 3	21,196	2	9	1 2 0
Increase	46,715	15	2	61,908	14	7								
Decrease							14,812	15	5		446	14	16	

The balance outstanding at the close of the year, it will be seen, was Rupees 58,171; of this sum Rupees 21,196 were realized up to 31st July last, leaving Rupees 36,975, which comprise the following items:—

1. On account of Coffee tax in Wynad (partly due to uncertainty regarding the assessable areas) ... 12,596
 2. On account of Income tax ... 13,659
 3. On account of last list of Peshkush due by the Rajah of Cannanore, which, according to Treaty, becomes payable only in September ... 5,000
 4. On account of outstanding against sundry Ryots ... 5,720
- Measures are in progress for the speedy realization of these sums.

* The differences between these sums and those quoted in the Report for Fy 1272 arise from Rupees 27,305-7-6 out of account of Forest Revenue having, under the present arrangements, been transferred from the latter to the former item, and Rupees 1,20,051-10-5 on account of the Income tax added to "Sundry Sources."