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Revenue Admin. Report
1861-62



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REVENUE ADMINISTRATION Report

1861-62

SECRETARY
MADRAS
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From C. G. MASTER, Esq., Acting Sub-Secretary to the Board of Revenue,
To A. J. ARBUTHNOT, Esq., Acting Chief Secretary to Government.

Sir,

I am directed by the Board of Revenue, to submit the accompanying Report on the Revenue Administration of this Presidency for the Official year ending 30th April 1862, as required in Extract from Minutes of Consultation, dated 24th November 1855, Public Department, No. 1497.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) C. G. MASTER,
Acting Sub-Secretary.

REVENUE BOARD OFFICE,
Madras,
23rd June 1862.

REVENUE ADMINISTRATION REPORT FOR 1861-62.

Dated 23rd June 1862, A No. 4,019.

1. SEASON.—As compared with 1860-61, the season was generally more favorable; but it varied greatly in different parts of the Presidency, and as a rule was not a good one.

2. On the Eastern Coast, the two extreme Northern Districts which receive the south west monsoon, enjoyed seasonable and sufficient rains: In the Godavery District, heavy floods in July and August destroyed much stock and cultivation, and did great damage. A timely fall of rain in November was of great service to the crops in this and the adjoining Kistna District, in which last District, the early rains had failed. Going on towards the south, in Nellore there was a fair early fall of rain, but subsequently a deficiency; and the crops suffered to a considerable extent. The season was still worse in the adjoining District of Madras. In South Arcot an improvement was manifested. The rains were capricious but seasonable. In Tanjore the season was on the whole decidedly favorable, though serious fears were entertained at one time. A timely fall of rain in January averted the danger. In Madura the season was similar, but the later rain was not so copious as in Tanjore, and there was a considerable extent of loss. Tinnevely was saved from disastrous results, which were at one time greatly feared, by the January rain.

3. On the West Coast, the season was favorable on the whole, though the rain-fall was scanty at the latter part of the monsoon.

4. In the Inland Districts, Kurnool, which is the most northerly, enjoyed a good season. In Bellary there was a partial, in Cuddapah an extensive failure of rain. North Arcot suffered extensively. In Salem the season though bad, was better than that which preceded it. In Trichinopoly it was favorable. In Coimbatore it was disastrous; in parts of the District the people in the latter part of the season were compelled to proceed to considerable distances to purchase drinking water, and but for the liberal policy of late years, which has so greatly encouraged the formation of wells, the distress would have been general and aggravated.

5. PUBLIC HEALTH.—Notwithstanding the unfavorable season, as above described, the public health was in most parts unusually good, although severe visitations of Cholera occurred in some localities, and Small-pox prevailed to a considerable extent. Cattle suffered from want of pasture.

6. PRICES.—Prices continued to rise and are now very largely in excess of the averages of past years. High prices have pressed heavily on the poorer classes; but labor is greatly in demand and employment is steady, so that there is

Items.	1857-58.	1858-59.	1859-60.	1860-61.	1861-62.
Rice 2nd sort per garce....	Rs. 257	Rs. 39	Rs. 296	Rs. 307	Rs. 307
Paddy 2nd do.	116	111	130	138	151
Cholum do.	147	140	157	161	186
Cumboo do.	10	168	151	158	167
Raggy do.	1	152	152	160	172
Varagoo do.	1	133	111	110	137
Wheat do.	31	370	380	425	440

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ground to believe that absolute distress was not experienced in general. The great demand for labor and large expenditure in wages created by the Railway and Irrigation Company's works, are of incalculable benefit to the people in seasons such as these.

7. **EMIGRATION.**—The number of Emigrants from the Southern Districts to Ceylon has increased to some extent by the deficient harvest, and dearth of food.

8. **TRADE.**—Trade fluctuated, and at some Ports the tendency to rise was owing in part, it would seem, to the transfer of trade from the French Ports to our own, a change in the French Customs Regulations having lessened the inducements formerly held out to exporters from the former.

9. **GENERAL REVENUE.**—The following abstract Statement exhibits a progressive increase in the collections of Revenue from all sources in this Presidency, in each of the last five years. The total revenue has steadily increased between 1857-58, the memorable Mutiny year, and the past year 1861-62, from £4,813,371, to £6,083,883, the increase in last year over that which preceded it being £421,218.

Items.	1857-58.	1858-59.	1859-60.	1860-61.	1861-62.	Per cent- age.
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rups.
Land Revenue	3,61,81,771	4,15,20,294	4,08,14,800	4,03,99,389	4,14,18,879	68.0
<i>Sundry Sources.</i>						
Abkarry or tax on spirituous liquors	27,37,858	28,32,591	29,28,240	30,72,921	33,28,807	5.5
Salt	56,92,310	60,24,313	64,58,763	70,60,770	86,01,418	14.2
Sea Customs	12,80,291	13,91,409	23,55,639	27,01,861	21,35,384	3.5
Moturpha or tax on professions, &c.	10,51,534	11,03,253	10,94,734	10,08,339	3,11,514	0.6
Stamp Revenue	7,50,737	8,07,179	8,58,008	13,95,972	29,54,576	4.9
Frontier Customs	1,93,806	1,96,062	2,39,637	2,87,419	2,71,484	0.4
Income tax	...	...	...	5,42,914	16,93,791	2.7
Total Sundry Sources...	1,17,06,536	1,23,55,807	1,39,35,021	1,60,70,196	1,92,96,974	31.8
Extra Revenue including Interest account	2,45,410	2,20,150	2,87,993	1,57,069	1,22,985	0.2
Grand Total ...	4,81,33,717	5,40,96,251	5,50,37,814	5,66,26,654	6,08,38,838	100
£ Sterling ...	4,813,371	5,409,625	5,503,781	5,662,665	6,083,883	...

10. **AREA UNDER CULTIVATION.**—It is a satisfactory evidence of the wise policy that has dictated the administration of our Land Revenue of recent years, that in the face of a series of disastrous seasons, and of increased taxation, we can, in so unfavorable a year, point to a net extension in the area of cultivation, amounting to nearly half a million of acres exclusive of the Districts of Canara and Malabar, and representing an assessment of about eight lacs of Rupees, or £80,000. The increase occurs in every District except Coimbatore, in which by reason of the extremely unfavorable character of the season, a considerable extent of land (Acres 1,23,720) were thrown up, and the gross increase largely reduced. The increase is largest in the dry cultivation, but is considerable in the wet. It is found mainly in the Districts marginally noted, which are ranked according to its proportionate extent in each. The corresponding increase of assessment is principally in the Districts in the margin, which are ranked on the same principle.

Bellary. South Arcot.
Tinnevely. Kurnool.
Trichinopoly. Tanjore.

Tinnevely. Trichinopoly.
Tanjore. Salem.
Kistna. Kurnool.

11. The large increase in Tinnevely (Rupees 2,59,472) is gratifying resulting from the extensive relief given to the Ryots in the abandonment of the Ulungu system as explained in last year's report, by which change the whole additional profit from high prices for produce goes to the landholder.

12. **LAND REVENUE.**—There was a net increase of Rupees 10,19,490 or £101,949, in the revenue from land, resulting from a gross increase of Rupees 21,08,139, or £210,813 against a gross decrease of Rupees 10,88,649, or £108,864. The increase is mainly due to greater punctuality in payment, the high prices having placed the Ryots in easy circumstances, and partly to increased cultivation. The decrease is accounted for by the small amount of arrears outstanding at the commencement of the year, and by the failure of the Coimbatore harvest.

13. The amount of Land Revenue realized by coercive process was Rupees 12,849.

14. **ABKARRY REVENUE, OR TAX ON SPIRITUOUS LIQUORS.**—The revenue under this head shows an increase of Rupees 2,55,886, or £25,588 resulting from the sale of the leases of some of the Districts which fell in during the year for higher rents than were obtained on the last occasion. The Districts are leased by auction for terms of five years, the Presidency Town excepted. This Town is under the direct management of the Collector through licensed retailers. The Commissariat rent the Abkarry of a few Military stations.

15. **SALT.**—Shows an increase of Rupees 15,40,648, or £154,064. It is matter for regret that in this instance the increase of revenue is accompanied by a decrease in the consumption of this necessary of life. The sales for Inland and Home consumption in the last and preceding years were as shown in the margin.

16. In April 1861, the Government selling price was raised from Rupees 1-2-0 to Rupees 1-6-0 per Indian Maund. On the 24th June 1861, this price was raised to Rupees 1-8-0, or in English money 4375th of a penny per pound. The falling off in the sales does not necessarily prove that the selling price in this Presidency is too high. Nor indeed does there otherwise appear reason to think that it so; for it has been accompanied by an additional impost on Salt imported into the Nagpore territory to the amount of Rupees 1-8-0 per Indian Maund, and the falling off in the sales is almost entirely limited to the Northern Coast Districts whence the Brinjaries formerly purchased Salt for sale in those territories. Whether the imperial revenues have gained by the impost, or lost by the reduced sales, has not yet been ascertained, but if, as would seem to be the case, consumption has been checked, the inhabitants under our rule have certainly suffered, and considerations of policy would dictate the abandonment of this transit duty, which between territories owning the same Government cannot be justified on broad grounds.

17. The facilities afforded by the railroad for the carriage of Salt into the interior have had a marked effect on the Madras sales, which show an increase of Rupees 5,07,486, or £5,0748. The quantity so conveyed was Indian Maunds 6,31,886 or Tons 23,322, being an increase of Indian Maunds 98,963 or Tons 3,635 over the preceding year. Near the western terminus of the railroad the sale of Government salt is checked by the free importation of Salt through the territory of the Cochin Sirkar. The subject is now under the consideration of Government. The manufacture of earth salt in the inland Districts of Bellary and Cuddapah, which was hitherto taxed under the Moturpha, has been rendered free by the abolition of that tax, and the subsequent relinquishment of the Trades duty. This article has probably now some slight effect in limiting the consumption of sea salt in the adjoining Coast Districts, and measures are in contemplation for taxing the manufacture, so as to put the produce on a fair footing with the manufacture

under the Government monopoly. Proposals have been submitted to Government for connecting the salt swamps at Vedarni in the Tanjore District where an excellent article is almost spontaneously produced in enormous quantities at a very cheap rate, with the line of rail from Negapatam to the interior, and are still under consideration.

18. SEA CUSTOMS.—There is a falling off in the revenue from Sea Customs to the extent of Rupees 5,66,477, or £56,647, due principally to a falling off in the import trade of the port of Madras, and to a diminution in both the exports and imports of the Tanjore District. There was a considerable increase in the declared value of both imports and exports, as will be seen from the annexed Statement of the Foreign trade of the whole Presidency for the last eleven years. The coasting trade is free, and is not included in the valuation.

Years.	Value of Imports.			Value of Exports.			Value of Re-exports.		Gross Duty.
	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.	Merchandise.		
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	
1851-52...	1,34,23,536	61,79,148	1,96,02,684	2,49,65,225	88,54,659	3,38,19,884	5,96,000	9,41,845	
1852-53...	1,32,77,606	1,08,78,112	2,41,55,718	3,28,50,486	41,32,943	3,69,83,429	6,09,212	9,70,265	
1853-54...	1,63,52,337	1,10,60,291	2,74,12,628	2,99,77,350	1,06,94,826	4,06,72,176	7,81,096	10,26,203	
1854-55...	1,91,24,962	64,81,955	2,56,06,917	2,39,48,083	81,00,456	3,20,48,539	7,17,474	10,02,863	
1855-56...	2,31,33,876	1,37,16,698	3,68,50,572	2,91,70,905	44,18,750	3,35,89,655	6,64,364	11,89,972	
1856-57...	2,35,25,244	1,70,38,582	4,05,63,826	3,67,26,978	33,33,678	4,00,60,656	7,78,134	12,52,487	
1857-58...	2,46,85,453	1,86,23,162	4,33,08,615	4,03,65,161	1,17,00,866	5,20,66,027	9,10,155	12,32,416	
1858-59...	2,93,08,408	1,42,96,207	4,36,04,615	3,37,99,807	57,28,536	3,95,28,343	17,16,376	13,11,689	
1859-60...	2,99,07,033	1,74,39,684	4,73,46,717	3,87,82,800	45,47,547	4,33,30,347	12,56,494	23,14,750	
1860-61...	3,16,55,812	2,07,25,887	5,23,81,699	4,45,98,338	62,88,632	5,08,86,970	15,07,146	25,79,464	
1861-62...	3,44,94,138	2,22,85,900	5,67,80,038	5,42,92,250	39,58,486	5,82,50,736	11,20,099	20,75,279	

Annexed is a comparative analysis of the Foreign Import trade for the last two years.

Articles.	Value.		Articles.	Value.	
	1860-61.	1861-62.		1860-61.	1861-62.
	Rupees.	Rupees.		Rupees.	Rupees.
Millinery and Wearing Apparel ...	8,24,720	7,22,627	Malt Liquors...	4,81,372	3,85,778
Gold and Silver Lace and Thread ...	5,51,074	3,33,808	Metals...	30,29,981	36,22,062
Books and Stationery...	4,66,168	4,90,049	Naval Stores ...	2,46,219	1,57,899
Twist and Yarn ...	38,84,154	38,05,703	Oilman's Stores ...	1,81,178	2,13,996
Piece Goods, dyed ...	10,29,214	9,50,946	Porcelain and Earthenware ...	1,53,019	1,73,144
Do. printed...	7,00,739	6,24,818	Pipe Staves and Casks..	1,41,640	1,26,886
Do. plain ...	44,08,469	36,60,739	Provisions ...	1,59,100	1,53,839
Drugs ...	3,87,003	3,53,946	Railway Stores ...	26,56,226	27,15,079
Dyes ...	1,36,653	96,886	Seeds...	1,72,799	2,08,504
Betelnut, boiled ...	1,90,166	3,70,867	Silk, raw ...	1,03,279	2,54,644
Do. raw...	2,92,451	2,96,187	Silk Piece Goods ...	2,64,728	2,44,720
Glass Ware...	1,36,552	1,46,170	Spices...	2,76,028	3,14,410
Paddy ...	5,49,346	7,21,344	Spirits...	2,46,048	2,80,752
Rice ...	7,48,637	23,49,994	Tea ...	2,64,074	1,52,308
Wheat ...	2,59,689	2,48,139	Timber and Planks ...	6,50,482	6,25,054
Grain of sorts ...	1,17,760	2,89,571	Wines ...	5,70,155	4,73,779
Gunnies and Gunny Bags	4,83,580	4,95,277	Woolens ...	3,68,340	3,09,828
Jewellery ...	3,75,186	2,37,263	Sundries...	* 61,50,587	* 76,84,997
Machinery ...	58,996	2,02,095			
			Total...	3,16,55,812	3,44,94,138
			£...	3,165,581	3,449,413

* Includes Government Stores... 26,64,239 45,01,187
Do. do. Salt... 4,30,197 1,64,018

The statistics of the Cotton Export trade are shown below.

Ports.	1860-61.		1861-62.	
	Quantity.	Value.	Quantity.	Value.
	Lbs.	Rupees.	Lbs.	Rupees.
United Kingdom...	13,533,282	18,26,615	39,086,862	71,26,610
Ceylon ...	1,013,738	1,42,247	984,337	1,45,667
Hong-kong ...	768,800	1,03,953	0	0
China ...	5,023,415	7,04,886	0	0
France...	1,036,212	1,12,114	2,537,334	3,71,488
Maldiv Islands ...	784	105	448	67
Mauritius ...	5,922	948	0	0
Penang, Singapore, and Malacca.	36,000	4,800	0	0
Bombay...	53,102,507	78,65,117	43,992,690	92,74,673
Calcutta ...	4,128,965	5,09,855	692,764	87,661
Chittagong ...	8,725	687	0	0
Goa ...	1,312	48	0	0
Indian French Ports ...	162,242	19,821	235,476	31,150
Moulmein ...	123	15	0	0
Aden ...	0	0	3,080	659
Arabian Gulf ...	0	0	11,480	2,240
Total...	78,822,027	1,12,91,211	87,544,471	1,70,40,215
		£ 1,129,121		£ 1,704,021

The increase in the quantity over the preceding year is lbs. 8,722,444.

The new Tariff of values for duty was introduced during the year. Several of the items need to be altered to suit them to this Presidency.

19. **MOTURPHA**—This source of Revenue was relinquished on 1st August 1861 in favor of the Trades duty, generally designated the License tax, which again was abolished on 7th March 1862, and the amount that had been collected was refunded. The decrease arising from these changes amounts to Rupees 6,96,825.

This long promised relief is a great boon to the laboring classes.

20. **STAMP REVENUE**.—The increase in the Stamp Revenue continues to be most satisfactory, and amounted to Rupees 15,58,604. The revenue in fact more than doubled itself in the year, while the tax is one that is little felt by the individual and excites no opposition. Modifications have been made in the law by the recent enactment, but it is still capable of improvement in several respects.

21. The modification in the local system of manufacturing Stamps has worked very satisfactorily. The greatly increased demand has been met without difficulty, and stocks are well supplied.

22. At the recommendation of the Board of Revenue, the introduction of the system of remunerating all Vendors by a commission on sales has taken place with good effect.

23. **FRONTIER CUSTOMS**—Show a falling off amounting to Rupees 15,935, or £ 1,593, as compared with last year, owing to the reduction of duty, and to the transfer of the export trade from the French ports alluded to in a former paragraph.

24. **INCOME TAX**.—Under Income tax there is an increase of Rupees 11,50,877, or £115,087, which is mainly due to the fact that the preceding year's accounts included the collections of the tax for two quarters only. The tax must always and every where be most unpopular, and in its present form is peculiarly unsuited to the natives of India, but

its limitation to incomes of Rupees 500 and upwards, which will take effect from 1st August 1862, will afford material relief and exempt the majority of present payers.

25. **TOTAL SUNDRY SOURCES**.—The marginal abstract shows at one glance the revenue from Sundry Sources, which includes all usual items except Land, as compared with the preceding year. The result is a net increase of Rupees 32,26,778, or £322,677.

26. **MISCELLANEOUS ITEMS OF EXTRA REVENUE**.—This is a head of account to which, Interest, collections after the close of the Revenue year, &c., are credited, and fluctuations in it, are unimportant.

27. In last year's Statements the proceeds of the Pearl Fishery in Tinnevely were credited to this head which was greatly swelled thereby; but in the present year the item has, under instructions from the Account Department, been brought to account under Sayer Revenue, and included in the general Statement under the head of Land Revenue.

Items.	1860-61.	1861-62.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Abkarry.....	30,72,921	33,28,807	2,55,886	..
Salt.....	70,60,770	86,01,418	15,40,648	..
Sea Customs..	27,01,861	21,35,384	..	5,66,477
Moturpha.....	10,08,339	3,11,514	..	6,96,825
Stamps.....	13,95,972	29,54,576	15,58,604	..
Frontier Duty.	2,87,419	2,71,484	..	15,935
Income Tax...	5,42,914	16,93,791	11,50,877	..
Total.....	1,60,70,196	1,92,96,974	45,06,015	12,79,337

Net increase 32,26,778

1860-61..... Rs. 1,57,069
£. 15,706

1861-62..... Rs. 1,22,985
£. 12,298

Items.	1860-61.	1861-62.
	Rupees.	Rupees.
Land Revenue.....	4,03,99,389	4,14,18,879
Sundry Sources.....	1,60,70,196	1,92,96,974
Miscellaneous Items. ...	1,57,069	1,22,985
Total Rs.	5,66,26,654	6,08,38,838
or £.....	5,662,665	6,083,888

28. **GENERAL RESULTS**.—The total Revenues of the year are shown in the margin under the three general heads of account in comparison with the preceding year, the result being, as already stated, an increase of Rupees 42,12,184, or £421,218.

29. **LOCAL FUNDS**.—The returns of Income and Expenditure of Local Funds for 1861-62 are not yet complete; but a Statement for the preceding year 1860-61 is annexed in continuation of that for 1859-60, which was given in last year's Report; and exhibits a very large increase both of Revenue and expenditure. This fund places in the hands of the District authorities the most valuable means of effecting improvements without charge on the general revenues of the State, and its importance can scarcely be over-estimated.

Districts.	Balance of 1859-60.	Receipts of 1860-61.	Total.	Expenditure.
	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam...	.....	250	250	.....
2. Vizagapatam.....	50	150	200	.....
3. Godavery District.....	429	47	476	300
4. Kistna. do.	9,587	54,650	64,237	3,870
5. Nellore.....	12,909	29,766	42,675	10,835
6. Cuddapah.. ..	.....	73	73	.....
7. Bellary... ..	5,122	15,887	21,009	19,393
8. Kurnool.....	.....	11,427	11,427	.....
9. Madras... ..	12,630	13,740	26,370	2,668
10. North Arcot.....	27,167	38,778	65,945	58,608
11. South Arcot... ..	12,699	64,064	76,763	63,571
12. Tanjore.....	12,637	7,124	19,761	796
13. Trichinopoly.. ..	1,247	1,296	2,543	1,073
14. Madura.....	11,317	10,100	21,417	1,774
15. Tinnevely... ..	.....	1,500	1,500	.....
16. Coimbatore.	13,641	19,912	33,553	7,165
17. Salem.....	4,899	30,159	35,058	33,511
18. North Canara.....	3,917	7,930	11,847	2,432
19. South Canara.	11,517	7,467	18,984	6,971
20. Malabar.....	23,594	50,538	74,132	41,248
Total	1,63,362	3,64,858	5,28,220	2,54,218

30. **DISTRICT PRESSES**.—The annexed Statement of the results of the working of the Collectorate Presses is, similarly for 1860-61, in continuation of that inserted in the report for last year,

no later complete Statements being yet available. Very valuable results are obtained from these Presses, and more will gradually be developed. Their earnings valued at fair Press rates more than cover all charges, and efficiency and economy have been alike promoted by their establishment.

Districts.	Estimated value of work done.	Income.	Expenditure in 1860-61.	Difference between columns 3 and 4.	
				Excess.	Saving.
1	2	3	4	5	6
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Ganjam.....	3,266	2,057	2,349	292	...
Vizagapatam....	2,132	1,749	2,477	728	...
Godavery District....	3,525	3,229	1,771	...	1,458
Kistna... do.	3,939	4,480	1,728	...	2,758
Nellore	6,332	1,937	1,447	...	490
Cuddapah	3,027	2,150	1,460	...	690
Bellary	3,675	4,147	2,866	...	1,281
Kurnool... ..	2,131	1,698	1,623	...	75
Madras	2,748	1,959	1,657	...	302
North Arcot... ..	2,471	1,871	1,594	...	277
South Arcot	4,313	2,080	2,030	...	50
Tanjore... ..	4,193	2,268	2,219	...	49
Trichinopoly	2,023	1,652	1,257	...	395
Madura... ..	3,568	2,260	1,515	...	745
Tinnevely... ..	1,867	2,351	2,193	...	158
Coimbatore... ..	2,497	2,085	1,537	...	548
Salem... ..	2,952	3,000	2,056	...	944
South Canara... ..	2,436	2,151	1,974	...	177
Malabar... ..	6,005	6,336	3,046	...	3,290
Total... ..	64,100	49,466	36,799	1,020	13,687

31. PEARL FISHERY.—A fishing took place in March 1862, but the result though satisfactory was not so remunerative as that of last year. The fishing was continued for 21 days and resulted in a net profit to Government of Rupees 1,10,619, or £11,062.

It is anticipated that next year's fishing will be more productive.

32. MUNICIPAL INSTITUTIONS.—These have not extended since last year, and are confined to the Vizagapatam and Salem Districts. In the former District, the institution works very satisfactorily, so far as a judgment can be formed from reported results. In Salem it appears to be breaking down. In Nellore town, something of the same character has been organized by the Collector for effecting certain specific improvements of the streets and approaches and of the water supply. In all these Districts the system is voluntary, no where have the inhabitants consented to the introduction of the Act No. XXVI of 1850.

33. DISTRICT EXHIBITIONS.—The annual cattle show at Addunki in the Nellore District, was as in the preceding year the only one of the kind, and was as successful as it has hitherto been. Decided and valuable improvements have already been secured by this Exhibition.

34. MISCELLANEOUS.—Among matters of local importance that occurred during the year, may be mentioned the transfer of the greater part of the District of North Canara to Bombay, in view to

the more speedy development of the Harbour and Port of Beikhole. This was finally carried out on 16th April 1862, the Taluk of Cundapoor being re-attached to the District of South Canara.

35. The revision and codification of the Land Revenue Law of this Presidency has been completed, and the Draft Bill is now before the local Legislature.

36. The revision of the Abkary Law has been taken in hand in consequence of a ruling of the Sudder Court, declaring that the retail of Foreign Wines and Beers needs no license. Opportunity will at the same time be taken to remove defects in the existing law, which the increase of Hotels with the extension of the Railway have brought more prominently forward.

37. The opening of the Madras Railway throughout is too recent to allow of any judgment being formed as to its effects, which cannot fail to be beneficial. The North-western branch has been extended to Putur. The Southern Railway has been opened from Negapatam to Trichinopoly. Its further extension into the interior is in contemplation, and cannot fail to have an important influence on the Government salt revenues and the prosperity of the Inland Districts, now in great measure shut out from the markets and emporiums of trade.

38. The Collectors have been instructed to register all applications for waste land under the Governor General's Resolution of 17th October 1861, but its further operation has been suspended, a reference having been made to the Supreme Government as to the price to be charged.

39. The redemption of the Land tax at 20 years' purchase does not seem likely to attract much notice, when 12 per cent. interest and good security can be readily obtained for money invested in the general market.

40. The revision of the establishments is nearly completed. That of the Sea Customs and Marine Departments has lately been under the consideration of Government, and the approved scale has been forwarded for the sanction of the Supreme Government.

41. The Village Establishments alone remain to be disposed of; but the question as regards them involves far more complicated and extended considerations than the general Government service.

42. The payment of Military pensions has with some few exceptions been transferred to the Revenue Officers, and the Establishment withdrawn or greatly reduced. It remains to be seen whether this system can be maintained; the Revenue Establishments have been reduced to what was no more than absolutely necessary for their proper duties, and the work connected with these pensions is in many cases extremely heavy.

43. Special tests for admission and promotion in the higher grades of the Revenue Establishments have been proposed, and are under consideration.

44. Notice has been given to the Mercantile Community that the Government Bonding Warehouse will be finally closed in July 1863, and meanwhile no fresh goods are admitted, or renewal of Bonds allowed. The measure has led to an extension of the private Licensed Warehouse, and will relieve Government of a responsibility which it ought not to incur.

45. The operations of the Irrigation Company in Kurnool have continued, but more than another year, it is supposed, must elapse before the water will be available for cultivation.

46. The question of admitting Travancore and Cochin to the free port-to-port trade has been brought under the consideration of Government. Some measure of the kind is absolutely necessary to induce reciprocal action, and thus to put a stop to the injury that our Salt and Custom revenues now suffer, as there are no frontier duties levied on land imports from Cochin Sirkar territory.

47. The dry land assessment in Malabar has been revised.

48. The orders of Government for restricting the Kumeri cultivation in South Canara have not yet produced much effect, but must be maintained.

49. To limit as much as possible the destruction of the jungles, while affording all due facilities for the extension of cultivation, and the supply of the timber market, is a matter of vital importance to prevent the diminution of the rain-fall, which seems unquestionably to have become more fitful and uncertain of late years. The attention of the Board of Revenue has been constantly directed to the subject, and rules for the conservancy of the minor jungles not under the Forest Department have been introduced. It is hoped that in the course of a few years, a marked advance may be visible in the formation of plantations under the operation of these rules.

REVENUE BOARD OFFICE,
Madras,
23rd June 1862.

(Signed) C. G. MASTER,
Acting Sub-Secretary.

A.—Statement showing the Cultivation in the several Districts under the Madras Presidency, for the Official year 1861-62.

Districts.	Wet.		Dry.		Garden.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1 Ganjam...	1,67,770	4,72,580	93,113	1,18,650	2,095	7,132
2 Vizagapatam ...	14,113	1,20,663	11,566	48,519	40	114
3 Godavery District...	1,31,634	6,33,479	2,42,333	10,21,393	2,670	15,805
4 Kistna do. ...	1,56,710	6,40,777	13,25,683	19,32,186	10,385	47,655
5 Nellore...	1,00,948	5,52,019	3,95,894	5,55,351	21,775	1,28,723
6 Cuddapah ...	91,429	7,40,680	9,76,054	7,59,451	45,530	2,90,155
7 Bellary...	1,55,477	8,41,818	21,21,303	12,98,593	...	...
8 Kurnool...	20,474	2,23,531	10,50,915	11,32,172	13,898	90,269
9 Madras ...	1,97,749	8,96,710	98,314	1,56,481	1,360	6,090
10 North Arcot. ...	1,78,956	10,95,004	3,72,669	5,48,793	...	...
11 South Arcot	2,67,335	15,13,236	7,39,264	14,52,815	3,711	20,261
12 Tanjore ...	7,13,804	35,73,397	1,64,625	2,22,536	36,880	1,32,311
13 Trichinopoly ...	1,49,012	7,71,991	4,81,592	6,23,868	40,383	1,21,999
14 Madura ...	1,11,249	5,24,134	4,63,385	6,17,846	27,430	85,983
15 Tinnevely ...	2,20,346	15,71,266	6,90,258	5,57,667	17,942	41,021
16 Coimbatore...	65,334	5,00,135	11,45,674	10,43,018	1,34,173	4,09,569
17 Salem ...	59,845	4,55,865	9,01,052	13,02,986	14,930	85,810
18 North Canara ...	...	...	...	...	...	...
19 South Canara ...	...	...	...	...	...	...
20 Malabar	...	12,19,616	...	70,267	...	4,58,320
Total...	28,02,185	1,63,58,301	1,12,73,694	1,34,62,597	3,73,202	19,41,217

செப்பனுவதற்காக எடுத்த
கொள்ளப்பட்ட
வருடம் 1988
செப்பனுவ முடித்த
வருடம் 1988
ஆராய்ச்சி உதவியாளன்
கொய்யாப்பம்.

A.—Statement showing the Cultivation in the several Districts under the Madras Presidency, &c.—(Concluded.)

Districts.	Total 1861-62.		1860-61.		Comparison.			
	Extent.	Assessment.	Extent.	Assessment.	Increase.		Decrease.	
					Extent.	Assessment.	Extent.	Assessment.
	8	9	10	11	12	13	14	15
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1 Ganjam...	2,62,978	6,05,352	2,50,324	5,68,789	12,654	36,573	...	...
2 Vizagapatam.	25,719	1,69,296	25,446	1,65,977	273	3,319	...	...
3 Godavery Dist.	3,76,637	16,75,677	3,74,314	16,77,848	2,323	...	...	2,171
4 Kistna do.	14,92,778	26,20,618	14,67,824	25,33,083	24,954	87,535	...	...
5 Nellore...	5,18,617	12,86,093	5,08,769	11,90,244	9,848	45,849	...	...
6 Cuddapah...	11,13,013	17,89,686	11,00,604	17,76,179	12,409	13,507	...	...
7 Bellary...	22,76,780	21,40,411	21,19,655	21,07,070	1,57,125	33,341	...	...
8 Kurnool...	10,85,287	14,45,972	10,48,151	13,84,743	37,136	61,229	...	...
9 Madras...	2,97,423	10,59,281	2,83,570	10,51,290	13,853	7,991	...	...
10 North Arcot...	5,51,625	16,43,802	5,29,099	15,94,604	22,526	49,198	...	...
11 South Arcot...	10,10,310	29,86,312	9,60,493	29,52,485	49,817	33,827	...	...
12 Tanjore...	9,15,309	39,28,244	8,81,228	38,34,614	34,081	93,630	...	...
13 Trichinopoly...	6,70,987	15,17,858	6,05,405	14,45,546	65,582	72,312	...	...
14 Madura...	6,02,064	12,27,963	5,86,016	11,96,295	16,048	31,668	...	...
15 Tinnevely...	9,28,546	21,69,951	8,58,050	19,10,482	70,496	2,59,472	...	...
16 Coimbatore...	13,45,181	19,52,722	14,68,901	20,61,206	...	...	1,23,720	1,08,484
17 Salem...	9,75,827	18,44,661	9,56,453	17,80,537	19,374	64,124	...	...
18 North Canara...	...	...	...	...	...	...	...	...
19 South Canara...	...	...	...	...	...	...	...	...
20 Malabar...	...	17,43,203	...	17,08,782	...	89,421	...	...
Total...	1,44,49,081	3,17,62,115	1,40,24,242	3,09,39,834	5,48,559	9,32,936	1,23,720	1,10,655
Net....					4,24,839	8,22,281		

B.—STATEMENT showing the prices of Grain and other chief Articles of produce in the several Districts under the Madras Presidency for the Official year 1861-62, compared with 1860-61.

Districts.	Rice, 1st sort per Garce.		Rice, 2nd sort.		Paddy, 1st sort.		Paddy, 2nd sort.		Cholum.
	1860-61.	1861-62.	1860-61.	1861-62.	1860-61.	1861-62.	1860-61.	1861-62.	1860-61.
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1 Ganjam.....	239	278	217	256	89	107	83	101	130
2 Vizagapatam.....	257	317	235	291	105	132	96	120	110
3 Godavery District.....	211	275	201	261	95	127	90	119	101
4 Kistna do.	285	319	266	300	122	141	114	132	129
5 Nellore.....	280	320	250	290	134	152	119	139	163
6 Cuddapah.....	390	441	356	390	177	196	162	178	215
7 Bellary.....	356	373	326	338	160	188	147	170	167
8 Kurnool.....	393	392	345	350	168	162	150	151	176
9 Madras.....	349	398	324	366	148	174	137	164	176
10 North Arcot.....	341	382	303	354	153	169	144	160	158
11 South Arcot.....	291	355	267	325	130	160	122	149	172
12 Tanjore.....	292	342	263	318	133	153	123	...	168
13 Trichinopoly.....	348	405	335	392	148	177	142	171	186
14 Madura.....	357	416	336	393	164	191	154	177	102
15 Tinnevely.....	421	415	384	354	188	189	185	161	186
16 Coimbatore.....	439	455	396	406	198	207	182	188	189
17 Salem.....	376	388	343	356	172	183	156	164	200
18 North Canara.....	358	344	314	304	151	114	133	138	170
19 South Canara.....	357	272	322	256	.....	.....	149	121	.....
20 Malabar.....	404	387	365	354	186	174	170	172	224
Average.....	338	364	307	333	148	163	136	151	164

Statement showing the prices of Grain and other chief Articles of produce in the several Districts

Districts.	Cholum (Contd)	Cumboo.		Raggy.		Varagu.		Horse Gram.	
	1861-62.	1860-61.	1861-62.	1860-61.	1861-62.	1860-61.	1861-62.	1860-61.	1861-62.
	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.
1 Ganjam.....	130	102	122	115	118	.....	.....	135	170
2 Vizagapatam.....	136	107	136	111	131	69	111	126	140
3 Godavery District.....	142	87	105	96	126	94	118	136	150
4 Kistna do.	149	128	139	110	135	86	118	165	161
5 Nellore.....	177	138	153	138	152	89	94	193	218
6 Cuddapah.....	220	207	208	204	200	175	180	225	226
7 Bellary.....	160	174	159	164	142	151	147	178	172
8 Kurnool.....	165	190	163	165	154	.....	.....	208	183
9 Madras.....	218	177	202	192	220	90	110	244	235
10 North Arcot.....	239	160	200	184	211	106	105	223	205
11 South Arcot.....	172	156	180	151	183	143	155	237	239
12 Tanjore.....	177	137	155	134	153	86	92	231	252
13 Trichinopoly.....	222	171	191	165	184	97	119	219	266
14 Madura.....	232	143	176	166	192	107	124	166	251
15 Tinnevely.....	192	191	191	171	186	124	135	210	273
16 Coimbatore.....	203	146	166	158	182	131	154	181	266
17 Salem.....	198	181	179	190	191	107	109	201	202
18 North Canara.....	210	.....	.....	165	183	.....	262	209	248
19 South Canara.....	.....	.....	.....	212	178	.....	.....	242	276
20 Malabar.....	.....	247	.....	200	221	.....	.....	407	452
Average.....	186	158	167	160	172	110	133	207	229

under the Madras Presidency for the Official year 1861-62, compared with 1860-61.—(Concluded.)

Ulundu.		Wheat.		Gingely oil seeds.		Lamp oil seeds.		Salt.		Cotton per Candy.		Indigo per Candy.		Sugar per Candy.	
1860-61.	1861-62.	1860-61.	1861-62.	1860-61.	1861-62.	1860-61.	1861-62.	1860-61.	1861-62.	1860-61.	1861-62.	1860-61.	1861-62.	1860-61.	1861-62.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.
250	243	264	237	298	320	240	295	208	250	59	100	700	720	65	80
266	246	327	253	291	320	232	280	191	245	60	66	800	771	80	76
309	273	342	336	290	350	224	266	181	238	60	60	780	800	90	90
284	300	372	387	261	312	182	204	195	227	50	50	800	880	35	30
332	376	424	441	327	346	239	244	178	218	61	61	728	1,072	83	92
450	429	417	441	.....	.....	267	257	258	301	67	74	891	1,020	70	80
320	314	326	341	.....	.....	255	250	344	362	65	74	910	1,000	62	74
332	310	387	363	291	308	240	264	233	308	18	31	875	906	78	83
342	386	460	451	.....	.....	.....	.....	160	201	.....	.....	.....	.....	.....	.....
339	393	510	476	372	379	216	289	187	222	90	90	720	770	90	100
350	409	563	564	414	412	261	251	182	219	86	88	500	656	35	41
290	422	538	595	491	444	278	323	168	208	22	21	284	204	35	37
328	475	555	716	565	500	276	335	253	288	40	40	780	700	40	40
242	471	518	570	594	402	287	302	193	235	.....	.....	68	68	38	38
312	545	546	635	596	417	302	318	183	234	25	28	60	80	80	80
338	457	483	537	502	483	220	367	300	333	22	25	869	1,000	37	38
292	352	467	470	.....	.....	.....	.....	224	248	100	100	.....	1,000	.....	.....
265	288	255	267	.....	.....	.....	.....	190	231	73	105	.....	.....	90	85
283	290	365	350	.....	.....	.....	.....	184	211	.....	.....	.....	.....	.....	.....
339	423	383	419	429	506	415	377	253	286	102	87	806	849	112	83
313	370	425	442	381	393	258	289	216	253	59	65	622	735	66	67

C.—STATEMENT showing the Collections of all Sources of Revenue in the several Districts

Districts.	Land Revenue.				Abkarry.		Salt.
	1860-61.	1861-62.	Increase.	Decrease.	1860-61.	1861-62.	1860-61.
	2	3	4	5	6	7	8
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1 Ganjam...	10,72,923	10,57,450	.....	15,473	65,565	82,890	8,25,533
2 Vizagapatam...	12,63,504	12,89,019	25,515	.....	66,517	68,215	2,14,826
3 Godavery District	34,21,461	31,86,653	.....	2,34,808	1,33,548	1,30,617	3,08,494
4 Kistna do.	27,77,590	30,14,035	2,36,445	.....	1,04,540	94,830	6,70,517
5 Nellore...	18,25,625	19,67,372	1,41,747	.....	34,170	47,424	8,65,727
6 Cuddapah...	17,35,080	20,05,510	2,70,430	.....	1,00,254	1,19,456	.....
7 Bellary...	19,65,941	22,42,545	2,76,604	.....	2,63,703	3,39,001	.....
8 Kurnool...	13,51,498	14,97,135	1,45,637	.....	1,19,205	1,52,403	.....
9 Madras...	13,51,792	13,06,367	.....	45,425	10,64,089	9,73,991	10,62,986
10 North Arcot...	19,73,265	21,38,331	1,65,066	.....	1,77,175	1,60,396	.....
11 South Arcot...	24,76,844	26,08,557	1,31,713	.....	1,33,622	1,75,546	3,92,837
12 Tanjore...	47,63,194	44,22,736	.....	3,40,458	2,17,261	3,15,971	7,09,612
13 Trichinopoly...	15,24,251	15,35,110	10,859	.....	23,078	35,425	.....
14 Madura...	20,06,612	20,06,226	.....	386	85,785	85,866	4,11,130
15 Tinnevely...	25,75,242	28,37,774	2,62,532	.....	38,706	51,910	4,59,496
16 Coimbatore...	23,96,076	21,46,621	.....	2,49,455	1,33,799	1,56,665	.....
17 Salem...	20,01,515	23,20,381	3,18,866	.....	1,39,142	1,31,866	.....
18 North Canara...	10,96,126	8,93,482	.....	2,02,644	45,775	55,724	2,87,762
19 South Canara	10,87,055	11,85,816	98,761	.....	40,164	47,753	2,89,927
20 Malabar...	17,33,795	17,57,729	23,934	.....	86,823	1,02,858	5,61,923
Sea Customs, Madras.	.....	.....	.....	.....	.....	.....	.....
Total.....	4,03,99,389	4,14,18,879	21,08,139	10,88,649	30,72,921	33,28,807	70,60,770
Net ..			10,19,490				

of the Madras Presidency for the Official year 1861-62, compared with 1860-61.

Salt. (Contd.)	Sea Customs.		Moturpha.		Stamps.	
1861-62.	1860-61.	1861-62.	1860-61.	1861-62.	1860-61.	1861-62.
9	10	11	12	13	14	15
RS.	RS.	RS.	RS.	RS.	RS.	RS.
9,78,409	1,08,696	59,858	15,965	2,758	31,793	59,926
2,96,924	24,848	34,092	29,189	13,277	26,068	65,271
2,78,470	1,26,111	75,869	61,256	5,941	69,369	1,30,626
7,34,295	6,242	11,793	49,023	14,363	36,776	82,210
8,74,714	2	346	14,870	9,360	32,873	90,750
.....	.....	.....	88,797	25,076	34,138	1,10,220
.....	.....	.....	1,38,484	26,324	46,954	1,19,542
.....	.....	.....	92,519	11,402	18,742	56,932
15,70,466	.....	.....	32,672	23,527	90,025	1,69,803
.....	.....	.....	37,230	26,024	66,113	1,61,226
4,38,021	42,465	45,013	41,634	27,196	74,177	1,08,004
8,59,851	5,25,191	3,12,379	41,156	3,600	2,15,120	3,74,521
.....	.....	.....	7,632	10,344	50,342	99,421
6,23,607	27,974	39,983	262	1,605	91,445	2,10,995
5,83,403	41,499	47,375	93,435	25,327	90,383	1,31,784
.....	.....	.....	61,683	39,328	44,736	1,08,159
.....	.....	.....	71,249	6,701	54,869	1,31,087
3,16,053	19,491	18,978	7,199	7,188	37,556	90,145
3,94,126	45,052	37,965	8,516	6,441	77,447	1,65,776
6,52,989	1,37,749	1,09,991	1,15,563	25,232	2,07,046	4,88,178
.....	15,96,541	13,41,742	...	...	...	...
86,01,418	27,01,861	21,35,384	10,08,339	3,11,514	13,95,972	29,54,576

C.—STATEMENT showing the collections of all Sources of Revenue in the several Districts of the Madras

Districts.	Frontier duty.		Income Tax.		Total Sundry Sources.			
	1860-61.	1861-62.	1860-61.	1861-62.	1860-61.	1861-62.	Increase.	Decrease.
	16	17	18	19	20	21	22	23
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1 Ganjam...	.....	.....	20,803	55,771	10,68,355	12,39,702	1,71,347	...
2 Vizagapatam ...	.....	.....	40,313	1,12,393	4,01,761	5,90,172	1,88,411	...
3 Godavery District ...	20,339	7,839	40,459	1,01,234	7,59,576	7,30,596	...	28,980
4 Kistna do. ...	.....	.....	24,538	94,165	8,91,641	10,31,656	1,40,015	...
5 Nellore ...	.....	.....	24,194	1,21,360	9,71,836	11,43,954	1,72,118	...
6 Cuddapah ...	.....	.....	66,316	79,467	2,89,505	3,34,219	44,714	...
7 Bellary ...	.....	.....	50,175	2,07,627	4,99,316	6,92,494	1,93,178	...
8 Kurnool...	.....	.....	7,825	97,348	2,38,291	3,18,085	79,794	...
9 Madras ...	.....	.....	7,138	51,334	22,56,910	27,89,121	5,32,211	...
10 North Arcot ...	.....	.....	23,515	69,421	3,04,033	4,17,067	1,13,034	...
11 South Arcot ...	69,758	74,843	18,238	44,146	7,72,731	9,12,769	1,40,038	...
12 Tanjore ...	83,507	57,404	60,320	90,106	18,52,167	20,13,832	1,61,665	...
13 Trichinopoly ...	.....	.....	15,121	25,723	96,173	1,70,918	74,745	...
14 Madura...	235	323	37,902	1,30,050	6,54,733	10,92,429	4,37,696	...
15 Tinnevely ...	48,768	72,134	31,607	84,571	8,03,894	9,96,504	1,92,610	...
16 Coimbatore ...	.....	.....	12,118	66,720	2,52,336	3,71,372	1,19,036	...
17 Salem ...	.....	.....	16,381	50,362	2,81,641	3,20,016	38,375	...
18 North Canara ...	34,506	58,147	4,915	26,460	4,67,204	5,72,695	1,05,491	...
19 South Canara ...	.....	.....	9,854	35,406	4,70,960	6,87,467	2,16,507	...
20 Malabar...	306	794	28,742	1,47,620	11,38,152	15,27,662	3,89,510	...
Sea Customs, Madras	.....	.....	2,440	2,502	15,98,981	13,44,244	..	2,54,737
Total...	2,87,419	2,71,484	5,42,914	16,93,791	1,60,70,196	1,92,96,974	35,10,495	2,83,717
								Net... 32,26,778

Deduct.

NOTE.—Collections of Income Tax not entered for all Districts in 1860-61, but now included ...
Extra Revenue in Salt, Stamp Penalties, and Refund of Charges omitted in the accounts of Godavery in
brought to account ...

Add

Difference in Tinnevely between the accounts originally submitted by the Collector and those subsequently

Total as per Column 25

Presidency for the Official year 1861-62, compared with 1860-61.—(Concluded.)

Miscellaneous, or Interest on arrears of Revenue and Refunds of Charges.		Grand Total.			
1860-61.	1861-62.	1860-61.	1861-62.	Increase.	Decrease.
24	25	26	27	28	29
RS.	RS.	RS.	RS.	RS.	RS.
1,113	1,441	21,42,391	22,98,593	1,56,202	...
2,982	4,311	16,68,247	18,83,532	2,15,285	...
12,580	4,899	41,93,617	39,22,148	...	2,71,469
6,761	6,293	36,75,992	40,51,984	3,75,992	...
7,249	3,648	28,04,710	31,14,974	3,10,264	...
18,509	18,061	20,43,094	23,57,790	3,14,696	...
714	3,123	24,65,971	29,38,162	4,72,191	...
28,132	6,352	16,17,921	18,21,572	2,03,651	...
1,291	7,373	36,09,993	41,03,061	4,93,068	...
316	1,000	22,77,614	25,56,398	2,78,784	...
11,651	3,355	32,61,226	35,24,681	2,63,455	...
12,289	6,337	66,27,650	64,42,905	...	1,84,745
81	114	16,20,505	17,06,142	85,637	...
2,946	5,251	26,64,291	31,03,906	4,39,615	...
17,226	22,808	33,96,362	38,57,086	4,60,724	...
4,717	3,273	26,53,129	25,21,266	...	1,31,863
7,665	13,298	22,90,821	26,53,695	3,62,874	...
15,923	9,793	15,79,253	14,75,970	...	1,03,283
3,762	1,391	15,61,777	18,74,674	3,12,897	...
1,162	664	28,73,109	32,86,055	4,12,946	...
...	...	15,98,981	13,44,244	...	2,54,737
1,57,069	1,22,985	5,66,26,654	6,08,38,838	51,58,281	9,46,097

Net... 42,12,184

... 5,42,914
1860-61, but now ... 11,419
... 5,54,333
Remainder... 5,60,72,321
rendered by him... 3,690
of similar Statement for 1860-61... 5,60,76,011

REPORT ON THE ADMINISTRATION OF GANJAM.

1. The results of Revenue and general Administration in Ganjam during the year 1861-62 are briefly as follow.

2. COLLECTIONS FROM ALL SOURCES OF REVENUE.—Collections from all sources of Revenue during the past official year have been made on the whole with regularity. The total sum paid into the Treasury was Rupees 22,98,593 against Rupees 21,42,391 collected in the previous year.

3. LAND REVENUE.—The Land Revenue of the three Taluks under Government management has shown a yearly progressive increase, its amount for the year is Rupees 6,27,975, being Rupees 31,550 in excess of that of the year preceding. Zemindary Peshcush amounting to Rupees 4,32,136 remains of course stationary.

4. PROCESS FOR RECOVERY OF GOVERNMENT REVENUE.—Recourse has been had to Revenue process for recovery of Government dues in three cases representing an amount of Rupees 89.

5. BALANCES, ARREARS AND CURRENT.—Current balances are exceedingly insignificant in the Government Taluks. Rupees 24,943 are due on the Zemindaries and Proprietary Estates as detailed in the margin. Old arrears have been reduced to the sum of Rupees 3,270.

6. ABKARRY.—The farm was sold in the month of May last for Rupees 91,900, being Rupees 20,893 in excess of the previous contract. The renters have had to contend with much combined opposition from the under-renters at the instigation, it is said, of the last holders of the farm, and there are arrears outstanding against them to the amount of Rupees 15,517, which will be collected by July next.

7. STAMPS.—The Stamp Revenue in this District as elsewhere has shown great elasticity; the new Act has increased the Revenue of the year by a sum of Rupees 28,133. As an amended Act is about to issue no remark is made on the existing law.

8. SEA CUSTOMS.—Trade has languished in a very marked manner during the year under review; the returns show a falling off of Rupees 48,838. The Ganjam Coast has perhaps acquired an evil repute from the two wrecks which occurred last year, but a more important influence is to be found in the low quotations of the English market for rice and grain generally.

9. SALT.—The sales of the year under report yielded a Revenue of Rupees 9,78,499, being Rupees 1,52,966 in excess of that of the year preceding. The increased revenue however has not kept pace in equal ratio with the enhanced monopoly price. The sale of the year is about 56,587 Indian Maunds less than last year. This quantity of salt represents a loss of 84,880 Rupees to the Revenue, and is attributable to the imposition of an enhanced tax in the shape of a transit duty at 1½ Rupee per maund on all Salt imported into the Nagpore territories. The Brinjaries who bring down the produce of Nagpore to the coast to the value of some lacs of Rupees annually find this transit duty added to the enhanced price on the coast, prohibitive to future traffic in Salt. I know of one individual alone among the Brinjaries who is said to own 40,000 pack cattle, which are usually employed in the Salt trade; the whole of these have in consequence of this new impost been withdrawn from the trade, and sent up in the direction of Oude.

* Zemindaries.	
Paloor.....	250
Hoomah.....	155
Pratapagerry.....	2,511
Soorangy.....	656
Seerghur.....	3,781
Bodagadah.....	2,750
Vizianagram.....	4,312
Bodarsinghee.....	219
Proprietary Estates.	
Coorlah.....	743
Boorgam.....	3,798
Dantah.....	7
Sowdam.....	62
Jurginghy.....	311
Aukayavulalah.....	5
Balamara Palavulsa.....	43
Malagam.....	232
Carakavulalah.....	5,104
	24,943

10. These 40,000 bullocks would carry to the sea-board produce to the value of 4 or 5 lacs of Rupees in cotton, or 2 or 3 lacs in wheat, or other cereals. They would take back Salt for which the owner had paid 1,20,000-Rupees at our Depots, so that their absence from the pans this year represents a loss to that amount to the revenue of this District, and a similar falling short of anticipated receipts in Nagpore, the transit duty there being 1½ Rupee the maund, or equal to one monopoly sale price. I believe no legal enactment supports this impost, and I think it is clearly ill-judged and mischievous in its effects.

11. I anticipate that next year those of the Brinjary traders who coming down in ignorance of this impost have this year been entrapped, will also forsake the trade, and that in lieu of a Revenue of eleven lacs from Salt, we shall barely maintain the returns of the present year.

12. SEASON.—The south western monsoon set in in June succeeding a season of unusual drought; it was both copious and seasonable in a remarkable degree, so that all kinds of produce was grown and harvested under favorable influences.

13. HEALTH.—The year under review was only remarkable (in reference to the health of the Province) for a very severe visitation of Cholera, which was especially fatal in the neighbourhood of Teckally and Nowpadah, and caused numerous deaths among the Brinjaries assembled at the latter place.

14. Small pox and fever prevailed to some extent.

15. POPULATION.—The Quinquennial Census was taken on the first of the current month; its results will be given to the Board shortly with the Settlement Report.

16. WAGES.—The wages of labor nominally remain at old rates, but its value has practically advanced with the rise of prices, and with the increase of agricultural and commercial activity. The condition of the laboring population has evidently improved.

17. EMIGRATION.—I avail myself of this heading to repeat what I have already stated on former occasions, namely, that there is no such thing in India as Emigration (in the generally received sense of the word), but a cooly trade is carried on here and elsewhere for the benefit of many distant colonies, and to the prejudice of the natural interests of this country. The cooly trade is not largely carried on from Ganjam.

18. PRINTING PRESS.—The accompanying abstract shows the work of the Collectorate Press during the year; it is the only Press in the District; but the prices for work are so high that its work is almost entirely official.

19. EXHIBITION.—No exhibition has been held.

20. REVENUE SURVEY.—The operations of the Revenue Survey have not, I am sorry to say, reached this District as yet. The topographical survey of the Khond Highlands is, I believe, complete; but no details have been filled into our maps for many years past; the results of this survey are of importance, and it is to be hoped they will be early made available.

21. TAXATION PER HEAD.—Taxation falls at the rate of 8-1-9 per head according to the Census taken in Fasli 1266, the returns of Census taken on the 1st instant, not having as yet been received.

22. ASSESSMENT.—The rate of assessment on dry and wet lands, which paid less than 1 and 2 Rupees per acre respectively, has been raised to that minimum standard to secure the interests of Government pending the revision of assessment.

23. LUNGARKHANAS.—There are no Lungarkhanas in Ganjam.

24. POLITICAL.—No events of sufficient importance to deserve this name have occurred. The duty of suppressing Meria sacrifices and female infanticide in the Khond Malias has devolved upon this Agency.

25. POLICE.—The new Constabulary have taken charge during the year of the greater part of the District. In spite of the disappointments and failures arising from inadequate material for a force so planned, I am sanguine of the most beneficial results. The District Police Officers

Captain Stuart and his Assistant Captain D'Arcy spare no pains to render their men efficient. Plans have been laid before Government for bringing the Khond Highlands under effective control Police and Magisterial. Some local disturbances have occurred in those Districts during the year, and many of the Khond tribes have been more or less restless and turbulent.

26. The armed reserve of Goomsoor, late Goomsoor Sibbundies, have proved themselves a very efficient and willing body of men while engaged on hill service both in the Khond country and among the Sourah Hills of Purla Kimeddy under Captain D'Arcy.

27. VACCINATION.—The total number of cases vaccinated during the year is reported at 5,356, of which 5,148 are said to have proved successful.

28. The above figures do not include the cases vaccinated in the Sub-division during the month of December last. These figures are approximately taken as the returns of certain stations are mislaid.

29. CONSERVANCY OF FORESTS.—A sum of Rupees 1,300 has been collected under the orders issued by the Board; of this sum Rupees 400 and odd were paid by the Aska Factory for licenses to wood cutters for supplying fuel to the concern. The entire sum in deposit will be employed under the authority conveyed in the Board's Standing Circular, No. 1,769, dated 18th March last, in remunerating an efficient Sub-Conservator.

30. INCOME TAX.—The collections of the year have been Rupees 55,771; every successive year shows how ill adapted the Act is to the social circumstances of the country.

31. INAM INQUIRY.—The Inam inquiry of this District has been commenced by two Deputy Collectors of the Inam Commission, and the Government Taluks of Chicacole and Berhampore have been nearly completed.

GANJAM, 13th May 1862.

(Signed) G. S. FORBES, Collector.

VIZAGAPATAM, 10th May 1862.

No. 373.

From D. F. CARMICHAEL, Esq.,

Acting Collector of VIZAGAPATAM,

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

1. I have the honor to submit the annual Administration Report of this District for the past official year, accompanied by the usual Tabular Statements.

2. SEASON.—The season on the whole has been very favorable. In the extensive Government Taluk of Nursipatam, no remission whatever has been necessary. Last year Rupees 9,769-8 was lost to the fisc in this way. The average fall of rain in the Taluk, was 36 inches and seven tenths, being five inches above that of last year. The average of the District was 30 inches and one-tenth. Prices for produce have risen extensively in nearly every description of grain.

3. PUBLIC HEALTH.—Fever, small-pox and cholera prevailed in several parts of the District during the year. In the Town of Vizagapatam Cholera was particularly virulent in May, June and July last, when in the course of a few weeks 557 deaths occurred.

4. REVENUE COLLECTIONS.—The following Abstract Statement shows the collections from all sources during the two past official years:—

	1860-61.	1861-62.	Remarks.
	RS.	RS.	
Land Revenue. - -	12,63,504*	12,89,049*	In this I include the third quarterly instalment (30,000) Rupees of Messrs. Arbuthnot and Co.'s rent for the Palcondah and Honjeram Estates payable at Madras 30th April last.
Abkarri. - - - -	66,517	68,215	
Salt. - - - - -	2,14,826	2,96,924	
Sea Customs. - -	24,848	34,092	
Moturpha. - - -	29,189	4,457	
License tax. - - -	.....	8,820	
Stamps. - - - -	26,068	65,271	
Income tax. - - -	40,313	1,12,393	
Extra Revenue. -	2,982	4,311	
	16,68,247	18,83,532	
Net increase.....		2,15,285	
Or deducting the License tax } subsequently remitted..... }		8,820	
Total... ..		2,06,465	

The increase it will be observed is in all the items of revenue except Moturpha, which was abolished from the 1st July last, under the orders of the Board of Revenue, dated 20th September 1861.

5. AREA UNDER CULTIVATION.—Of this item in the Zemindaries we have no account, but in our own range, there has been an increase under this head during the year of acres 273; this is partly nominal, owing to the lease of a few rented villages having expired, and partly actual by certain waste lands having been brought under cultivation.

6. I proceed to notice the several items of revenue above mentioned.

7. LAND REVENUE.—The collections from land during the year 1861-62, amounted to Rupees 12,89,049, as above shown, showing an increase of Rupees 25,545 on the year under this head.

8. ABKARRI.—The Abkarri collections were Rupees 68,215, or Rupees 1,698 above that of the previous year. The farms were put up to auction for a period of five years in May last, agreeably to the orders of the Board, dated 3rd May 1861, No. 2,272, and knocked down for a sum in excess of the amount of the last lease by Rupees 834-4-0.

9. SALT.—The sales of salt during the year amount to Rupees 2,96,924, or Rupees 82,098 above that of the previous year. This increase is chiefly owing to the enhanced rate of Rupee 1-8-0 per Indian Maund being levied since June last, as per orders of the Board, dated 24th idem. It is satisfactory, however, to know, that the demand was 14,930 maunds in excess of 1860-61, the enhanced duty notwithstanding.

	Maunds.
Sales in 1860-61.....	1,85,027.
Do. in 1861-62.....	1,99,957.

10. SEA CUSTOMS.—The Customs duties in this year amount to Rupees 34,092, or Rupees 9,244 more than in 1860-61; the increase is attributable to large exports of gingerly and other oil seeds to foreign ports, and to extensive imports of foreign spirits and other liquors. The value of exports in the year under review was Rupees 23,08,538, being Rupees 1,32,431 above that of 1860-61. In imports also, there has been a satisfactory increase of nearly two lacs. The above statement does not include valuations of the exports and imports of Bullion and Specie, which have nearly doubled during the past official year, having risen from 15 to 28 lacs as shown in the margin. It appears to me that this is a very promising District for the establishment of a branch bank.

	Imports.	Exports.
1860-61.....	12,42,289	3,28,364.
1861-62.....	20,60,461	8,11,376.

11. MOTURPHA.—The levying of this tax was as above stated abolished under orders of the Board, dated 20th September 1861, from the 1st July last, so that the small amount of collections, viz., Rupees 4,457 credited above, is the collections realized in the months of May and June, previous to the receipt of the above order. The decrease under this head is Rupees 24,732.

12. LICENSE TAX.—Upon the abolition of the Moturpha, the License tax was introduced under the orders above quoted, but this also having subsequently been ordered to be abolished, the collection of the tax has been stopped and the amount, Rupees 8,820 credited above, refunded to the parties.

13. STAMPS.—The sales of Stamps during the official year amount to Rupees 65,271, or Rupees 39,203 above that of the preceding year. This great increase is mainly owing to the operations of Act XIV of 1859, regarding the limitation of suits, which induced parties to renew their bonds or to file suits for the recovery of old debts.

14. INCOME TAX.—The Income tax collections up to the 30th April, amounted to Rupees 1,12,393, or Rupees 72,080 more than was realized up to the same period in 1860-61. The increase is owing to greater punctuality in the realization of the tax in the past than in the preceding year. No compulsory measures were found necessary in making these collections.

15. EXTRA REVENUE.—The collections under this head for 1861-62 were Rupees 4,311, being Rupees 1,329 above that of the official year 1860-61; the increase is chiefly owing to Stamp penalties being included under this head, as per order of the Board, dated 6th September 1861.

16. LOCAL FUNDS.—The Local Fund collections amounted during the year to Rupees 353-4-5 or Rupees 203-4-5 above that of the preceding year; the increase is owing to the inclusion of (1) "Cattle trespass fines;" (2) "Sales of avenue trees," and (3) "Tax on firewood under this head, in this year for the first time.

17. MUNICIPAL ASSOCIATION.—I have much pleasure in forwarding herewith reports of the three Municipal Associations in this District, viz., (1) Vizagapatam, (2) Bimlipatam, and (3) Vizeanagarum. The report of Vizagapatam is for the past official year, and those of Bimlipatam and Vizeanagarum give an account of the origin and progress of the institutions at those places from the time the Associations were formed. I also forward for the information of the Board, a copy of my Proceedings, dated 7th instant, No. 139, which I have sent to the Bimlipatam Association, in reference to their remarks as to the want of power to open out streets, &c., &c.

18. EDUCATION.—The Managers of the Anglo-Vernacular School of Vizagapatam found it necessary to change their Head Master whom they got out from England in 1860. The institution is, I believe, progressing favorably under the new Master, who has lately joined. In connection with this Institution, a Native Girls' School has recently been started in this Town, the number of scholars are only eight at present, but the "day of small things" is not to be despised.

19. PRINTING PRESS.—The estimated cost of the work of the Press during the Official year is Rupees 2,901-4-9, or Rupees 769-2-5 more than in 1860-61; of the above sum Rupees 280-9-5 was realized on work executed on payment.

20. REVISION OF ESTABLISHMENT.—With the exception of the Jeypore and Gunapuram Taluks, the new Police system has been introduced throughout the District. Under the old system, the number of Revenue and Police Taluks were twenty-four; at present they are 15. The cost of the old Establishments was Rupees 4,265 per mensem, that of the new is Rupees 2,124, or Rupees 2,141 less per month.

21. CONCLUDING REMARKS.—During the past year against two Moturpha Ryots only had Act XXXIX of 1858 to be enforced for the realization of Rupees 17-3-0 due by them.

22. The Inam Commission commenced its operations in this District in January last. It has been received with great favor.

COCANADA, 24th May 1862.

No. 72.

From A. PURVIS, Esq.,

Collector of the GODAVERY DISTRICT,

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

1. I have the honor to submit my report on the Revenue Administration of this District for the official year which has just expired, accompanied by Statements prepared in the prescribed forms.

2. STATE OF SEASON.—The season commenced favorably, but an unusually high fresh in the Godavery, during the month of July, did considerable damage to the early dry cultivation on the Islands in the river, and in the Central and Western Deltas, the crops of transplanted Paddy were in parts much injured. In August, there were abundant rains and another high fresh in the river, which continued from the 18th to the end of the month; large tracts of cultivation in many parts of the Delta were submerged, and agricultural operations much impeded. Many cattle, and a good deal of other property were destroyed, and considerable damage done to the Public Works on both occasions. The floods and heavy rains very seriously damaged the crop of Gingily oil seed, an article much in demand for exportation to France. The rice cultivation in the upper Taluks was extensively carried on, and a heavy fall of rain early in November was of great service in bringing these crops to maturity. There was a little rain in December, and an unusual fall in January. Both in March and April rain fell.

3. In the eastern division of the Delta, which suffered but little from the floods, the Paddy crop yielded fairly, but in the rest of the Delta, it was seriously injured from the above cause. The Amalapur Taluk especially suffered, and when the floods subsided, the season was too far advanced to admit of the land being replanted. Similar crops on lands under tanks in the upland Taluks and under the Teleru river were generally good, and in some parts abundant. The Sugar-cane gardens yielded a fair return.

4. The cultivation of the later dry crops was carried on extensively. The Jonna yielded fairly, but the crops of the different kinds of grain were very deficient owing to unseasonable rains and winds. The cultivation of the summer rice and Gingily oil seed crops under the Anicut channels has been carried on where water was available, and promises well.

5. SANITARY CONDITION.—Small-pox prevailed in parts during some months of the year, and the District suffered a good deal from Cholera; the disease appeared in May, and continued its ravages till September. Epidemic disease prevailed among the cattle in some Taluks during the whole of the year.

6. STATEMENT A.—Statement A exhibits the cultivation and assessment, including the water tax, for the year under report and that immediately preceding it. The causes of the material fluctuations are given in the column of remarks. The Board are aware that the area under cultivation is, until the new survey areas are available, necessarily entered according to the village accounts, which are in no way to be depended upon.

7. STATEMENT B.—This Statement shows that there has been a very considerable rise in the price of every kind of agricultural produce, owing mainly, so far as the out-turn of the crops in this District has affected prices, to diminished production under the circumstances already stated.

8. STATEMENT C.—The total collections on account of all sources of revenue during the past two years are shown in Statement C. The decrease under the head of "permanently settled

estates" is owing partly to the arrears outstanding against the Zemindary of Nidadavole having been adjusted in the preceding year, and partly to the kists due for April 1862 from the two Estates of Pithapuram and Nidadavole, not having been paid till after the close of that month. The decrease in the collections of "not permanently settled estates" is owing partly to the arrears of Fasli 1270, left for realization in Fasli 1271, being smaller than in the preceding year, and partly from the current collections having somewhat fallen off in the Delta Taluks, which suffered from the inundation of the Godavery.

9. SUNDRY SOURCES OF REVENUE SALT.—In Salt there is a decrease of Rupees 30,023-13-10. This is almost wholly in the Home and Inland sales. It is partly owing to the inundations and closing of the canals during certain months of the year, partly to the dealers having resorted to the Kotars of the Kistna and Vizagapatam Districts, where the salt is still sold by measurement, which mode they prefer to sale by weight, and partly, doubtless, to the enhanced price of the article itself, and the increased cost of most of the necessaries of life which have compelled the poorer classes to economise. The salt sales in the year 1860-61 were unusually large.

10. The manufacture of salt was commenced at the usual season, but a sudden fall of rain threw the work back, and rain in April further impeded the manufacture. It will not, I fear, be possible to make the full quantity originally intended this season. There is however a good supply of old salt on hand.

11. SEA AND LAND CUSTOMS.—The decrease of Rupees 50,242-8-9 in the Sea Customs is in consequence of the greatly reduced exportation of paddy and rice to the Southern Ports and the Mauritius, and of grain to the last named Island and Bourbon, as well as Gingily Oil seed to France. In the Land Customs the decrease amounting to Rupees 12,499-14-10, is owing chiefly to Gingily oil seed not having been taken to Yanam for shipment.

12. STAMPS.—The increase of Rupees 61,256-11-10 in the Stamp Revenue is mainly owing to the Stamp Act XXXVI of 1860 having been in operation for seven months only in 1860-61. The increase of Rupees 60,775-12-9 in the Income Tax is in consequence of there having been no collections under any other schedules than 3 and 4 up to January 1861.

13. STATEMENT D.—No Treasure was exported on account of Government; on the contrary a remittance of 2,00,000 Rupees was received from the General Treasury in August 1861. The amount of Treasure imported by private individuals is greatly below the preceding year, as was the amount of Sub-Treasurers' Bills drawn on this Treasury.

14. STATEMENT E.—This Statement shows a decrease of nearly one-fourth in the value of exports during the year under reports as compared with the preceding year. The very high prices which ruled during the season tended greatly to discourage trade. The exports in 1861-62 about equal those of 1859-60. In the imports there is a small increase.

15. REALIZATION OF THE DEMAND.—There has necessarily been more difficulty in realizing the demand in this than in the preceding year; the difficulties would have been greatly enhanced, but for the very high price obtainable for all kinds of produce. A sum of Rupees 374 has been realized by the sale of distrained property. No defaulter has been in confinement during the year.

INCOME AND LICENSE TAXES.—16. There will probably be a small increase on the total amount of Income Tax for the year, but the passing of Act XXI of 1861 has in a great degree deprived Collectors of the power of enhancing the assessment in those cases in which parties were, in the first year of introducing the new impost, assessed at too low a figure. The Board will readily understand with what satisfaction the announcement of the abolition of the License Tax was received throughout the country, especially when it became certain that the old Mutirafa was not to be revived.

17. **NEW SURVEY AND ASSESSMENT.**—Arrangements have been completed for the introduction from next Fasli of the new settlement into the Taluks of the Sub-division noted in the margin. The Deputy Director and Sub-Collector, Mr. Master, had made considerable progress in the work before he left the District. Every Ryot has received a paper showing the new assessment on each field at present held by him, so that he may have no difficulty in making up his mind which lands he will retain, and which give up, and the most perfect freedom has been allowed in this respect. The Survey Department are still employed in the District, and have a good deal more office work yet to do.

18. **NEW POLICE SYSTEM.**—The new Police has been introduced into the five Taluks and the two Zemindari divisions noted in the margin. Two more Taluks will be very shortly taken up, and the old District will, I trust, at no distant date be brought under the operation of the new system.

1. Rajamundry.
2. Peddapuram.
3. Nursapuram.
4. Amlapuram.
5. Venuchindrapuram.
6. Coringa Division.
7. Cocanada Division.

19. There has hardly been time to admit of any opinion being formed as to the result of the re-arrangement of the Taluks, and of the sufficiency or otherwise of the Revenue Establishments now allotted to each. As regards the larger Delta Taluks I confess I have my doubts.

20. **UPPER GODAVERY WORKS.**—The Upper Godavery works have during the past year been carried on with much energy, and considerable progress has, I learn been made, but I am not in a position to furnish details.

21. Under the orders of Government of the 27th November 1861, the payment of nearly 4,000 Military Pensioners, 900 Holders of Family Certificates, and the details of several Regiments on foreign service, has devolved on the Civil Officers of the District. The greatest difficulties have been felt at Ellore where by far the largest number of Pensioners reside, and a number of Sepoys come on leave, but I trust they are now being overcome.

22. During the past year, I have been for upwards of six months without a Sub-Collector, and at present there is no Covenanted Assistant Mr. Horsley having left to take up his appointment in the Kristna District on Mr. Chase's arrival.

Transfer of Military Pensioners &c., to the Civil Department.

From 4th May to 17th September 1861, and from 27th February to 21st April 1862.

KISTNA DISTRICT, 15th May 1862.

No. 110.

From G. THORNHILL, Esq.,

Collector of the KISTNA DISTRICT,

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

1. I have the honor to submit the Administration Report of the Kistna District for the year ending the 20th April 1862, together with the usual Statements, A. B. C. D. E.

2. **CRIMINAL JUSTICE.**—The Indian Penal Code was brought into force from the commencement of the year 1862. The Subordinate Magistracy are by degrees becoming acquainted with the details and general scope of the Act, which at first presented many difficulties. It has been too short a time in operation for an opinion as to its effect on the country to be formed. It has however already resulted in a great increase of work to the European Magistracy.

3. **POLICE.**—The new Police has been introduced in three Taluks during the current year, and has so far worked very creditably. The first Taluk was taken up only in March. The Peons

of the old Police have joined it very readily, but great difficulty is experienced in obtaining the services of competent Inspectors.

4. On the whole, the crime during the year under report was not greater than in the preceding year. Only two gang robberies of any note were committed in the frontier Taluks of Nandigama and Tirwoor.

5. Highway robberies were slightly on the increase in the Vinukonda Taluk, bordering on the Kurnool District, owing, it is said, to the vagrant population of that District having been driven over the border by the new Police; measures to check the increase of this crime were taken in communication with the Inspector General of Police.

6. **REVENUE SEASON.**—In the early part of the season, the rains were favorable, but there was a very general failure in August, September, and October, and the early dry crops, and tank water-ed wet crops suffered very severely. A good fall of rain in November, however, came opportunely to save the Delta crops of paddy, for which the Anicut water was beginning to fail, and the later dry crops; on the whole, the out-turn was not much below average.

7. **PRICES.**—The prices of all grains rose in the year under report to an unparalleled height. This was chiefly caused by the great demand for grain in other parts of India; large quantities of rice were exported by sea. The high prices realized for the produce have enabled the Ryots to pay up the Government dues without difficulty. The lower classes having found abundant employment on good wages both in the Public Works Department, and under the wealthier Ryots, the partial failure of crop was not productive of much distress.

8. **PUBLIC HEALTH.**—The District has been almost free from Cholera, and unusually healthy during the past year.

9. **AREA OF LAND OCCUPIED.**—Statement A shows an increase of Rupees 87,535. The favorable opinion of the season, the high prices which have prevailed during the last few years, and the gradual spread of Irrigation have all contributed to this increase. Land favorably situated for irrigation is greedily taken up in anticipation of the completion of the works for supplying it with water. This is especially the case in Repalli Taluk.

10. **STATEMENT B.**—The great failure of the Paira or late crop of pulses was owing to the blight, which followed an unusual fall of rain in January. The great demand for these pulses for export by sea was the cause of the high prices.

11. **LAND REVENUE.**—Statement C is prepared according to the new form of the D. C. B. account. The net increase of Rupees 2,36,445 in the land revenue collection is attributable to a reduction in remissions, and to punctual payment of Kists in consequence of high prices, as well as to much new land having been taken up in the current year.

12. **ABKARRY.**—The decrease in the Abkarry collections is owing to the reduction in the rent of the late Military Abkarry Farm, and to Civil Abkarry kists not having been paid punctually.

13. **MISCELLANEOUS.**—The decrease is mainly attributable to a diminution of the fines imposed by the Officers of the Revenue Settlement Department.

14. **INCOME TAX.**—The tax was in force for nine months only of the previous year and the assessments of that year were in great part collected in the early part of the current year; hence the increase.

15. **SEA CUSTOMS.**—There has been a great increase in the export trade of pulses and oil seeds with foreign Ports, chiefly Pondicherry, Colombo, Bourbon, and America.

16. **SALT.**—The increase in collections is owing to the rise in price, but the sales were deficient as shown in the margin. This falling off was supposed to be owing to the traders having gone to the Depots in the Nellore District, where never Salt was to be purchased than that on sale at Chinna Ganjam. A communication which I have just received from the Collector of that District however shows that

	Indian Maunds.
Sales in 1860-61.....	5,97,473
Do. in 1861-62.....	5,01,666
Decrease..	95,807

up to the end of February, the sales there were even more deficient than in this District. The falling off therefore must be attributed to the rise in price, or to the markets which are supplied from these Depots being overstocked by the sales of previous years.

17. **STAMPS.**—The increase is owing to the new Stamp Act and to Act No. XI of 1861, which prohibited the institution of suits for old debts after the close of December last. I believe the provisions are largely evaded, the risk and inconvenient consequences of evasion have hardly had time yet to be fully felt by the public.

18. **Form D** calls for no special remarks.

19. **Form E** shows a decrease in imports, while there is an increase in exports.

20. The revenue has been collected without much difficulty. Only Rupees 367 worth moveable property was sold, and no Ryot was sent to Jail as a Civil defaulter.

21. **LOCAL FUNDS.**—The expenditure from Local Funds during the past year has amounted to Rupees 35,579. The money has almost all been spent in improving the communications between the interior and the coast. The lines chiefly operated on being from Ellore to Masulipatam via Gudivada; Gudivada to the salt stores at Bantumilly; Guatoor to Nizampatam, and Bapetla; Inkoile to the salt stores of China Ganjam. The "Cattle Fines" from the main source of these funds, and the subjoined Statement will show the Receipts and Disbursements during the year under report:—

	RS.	A.	P.
Balance at the end of 1860-61.....	61,100	2	4
Receipts in 1861-62.....	19,346	14	5
Expenditure.....	80,447	0	9
Total.....	35,579	8	4

22. **TEERWASTI.**—No changes of any importance have been made in water rates during the current year. The subject having been fully discussed in separate communications, it does not appear necessary to enter more fully into it here.

23. **GENERAL RESULT.**—The general financial result of this year is shown in the Statement C, the total revenue being Rupees 40,51,984 or Rupees 3,75,992, above 1860-61. The increase is chiefly in Land Revenue.

24. **EDUCATION.**—There has been no material change in the Educational Establishments of the District since my last report. The chief schools are the Reverend Mr. Noble's Mission school. The Reverend Mr. Sharkey's Native Girls' school. The Hindu English Subscription school in the Town of Masulipatam. Two or three Village schools have been established by the Inspector of Schools.

25. **PUBLIC WORKS.**—No new works of any magnitude have been undertaken during the current year. The expenditure on public works during the past year* has been Rupees 2,59,959-9-3. This has been chiefly in works of irrigation and navigation, and on repairs. The chief difficulty to be encountered is the want of labour, owing to the rapid extension of cultivation.

26. **POST OFFICE.**—The state of the Post Office Establishments in this and the neighbouring Districts has been most unsatisfactory. Many robberies have taken place; almost all of which, I have reason to believe, have been committed by the officials of the Post Office themselves. These robberies have been under Police and Magisterial inquiry some time, and it is hoped that some of them may be brought home to the perpetrators. It is, however, very difficult to detect Post Office robberies when committed by the officials of the Post Office themselves, and nothing but improved supervision will prevent the recurrence of them.

27. **TALUK ESTABLISHMENTS.**—The new Taluk Establishments have been introduced in the

three Taluks which have been occupied by the new Police. Sufficient time has not yet elapsed for their efficiency to be tested. I fear however that in the Delta Taluks, they will not be found sufficient while they will be fully so, except perhaps in peons, in the inland Taluks. The number of Revenue Inspectors will, I think, be found quite inadequate in the Taluks such as Repalli, Bapetla, and Gudivada. These Taluks are just beginning to feel the influence of Anikut irrigation. The area of wet cultivation is largely increasing every year, and the amount of inspection necessary will far exceed the powers of three men. I am sure, I am within the mark when I say that the work in these Taluks will be more than four-fold, that in the inland Taluks, and the only difference in their Establishment is an increase in Tahsildar's pay, and the addition of a Deputy Tahsildar and two Gumastahs. The pay of the Deputy Tahsildars of the lower class, viz., Rupees 35, appears very inadequate, when their powers as Sub-Magistrates are considered.

28. **FORESTS.**—The new rules of Conservancy were at first worked somewhat too strictly, and people were prevented from cutting wood even for domestic purposes free of charge. During the last Jummabundy, however, the rules were fully explained to all the villagers, and the abuses amended.

29. **SURVEY REVENUE.**—The demarcation of the whole District has been nearly finished. The survey of the Masulipatam and of two Taluks in the Guntoor portion of the District has also been completed. The new assessment, however, has not been brought into force in any part of the District. The Trigonometrical Survey of the coast is also in progress under Captain Basevi.

30. **VACCINATION.**—Has been carefully attended to, the number of men and children being shown in the margin in comparison with the preceding year.

31. **DISTRICT PRESS.**—The Press in this Office has full work at all times. The number of Gazettes issued for sale is 3,307. The amount of work done by the Press, the cost of Establishment, and the income derived from it, will be fully explained in a separate report on the Press.

32. **EXHIBITION.**—There was no Exhibition in this District, but the Ryots of the southern Taluks took part in the Exhibition at Addanki in the Nellore District.

33. **GENERAL REMARKS.**—On the whole, the past year may be looked upon as one of prosperity. The spread of cultivation, the increase in the Land Revenue, and the extension of commerce all indicate this.

NELLORE, 20th May 1862.

No. 129.

From E. F. ELIOTT, Esq.,

Sub-Collector in charge of NELLORE.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

1. I have the honor to submit the Administration Report of the District for the official year 1861-62, together with the prescribed forms, A, B, C, D and E.

2. **SEASON.**—The season on the whole may be considered as having been unfavorable for agriculture. Beginning well with a fair fall of the north-east monsoon in the Sub-division Taluks, and a rather moderate fall in the Taluks of the principal Division in the months of October and November 1861, besides a slight fall in some Taluks of the District in January, there has been hardly any rain whatever since. The metta or dry crops, except where destroyed by insects, have turned out pretty well. The wet crops, where the supply proved sufficient, have turned out well; but in several villages these latter have failed to a large extent from want of water, extensive cultivation having been carried on in the hope of a fair season.

3. **PRICES.**—As the Board are aware the unfavorable character of the season has told also on the prices of agricultural produce, which have risen on an average nearly 17 per cent.

4. **PUBLIC HEALTH.**—The general health of the District was not very good in the year in question. From the end of 1861, Small-pox has been very prevalent, more especially in the town of Nellore. It still exists in some localities. Disease among cattle did also prevail to some extent.

5. **REVENUE COLLECTIONS.**—The following Abstract shows the Revenue of the District for the last five years:—

Items.	1857-58.	1858-59.	1859-60.	1860-61.	1861-62.
	RS.	RS.	RS.	RS.	RS.
Land Revenue...	16,79,497	19,99,728	19,46,335	18,25,625	19,67,372
SUNDRY SOURCES.					
Abkarri...	35,999	38,986	36,289	34,170	47,424
Salt...	5,42,649	6,72,677	6,10,331	8,63,727	8,74,714
Sea Customs	33	680	334	2	346
Moturpha...	16,257	17,058	16,871	14,870	9,360
Stamps...	22,501	22,576	26,455	32,873	90,750
Frontier Duties...	...	...	...	...	...
Extra Revenue	8,398	6,111	7,403	7,249	...
Total Sundry Sources	6,25,837	7,58,058	6,97,683	9,54,891	10,22,591
Miscellaneous...	...	...	...	...	3,648
Income tax...	...	...	...	24,194	1,21,360
Total	...	...	...	24,194	1,25,008
Grand Total	23,05,334	27,57,816	26,44,018	28,04,710	31,14,974

Between 1857-58 and 1861-62, the Revenue of the District has risen from 23,05,334 Rupees to 31,14,974 Rupees, including in the latter sum Rupees 1,21,360 on account of Income Tax; and the increase of 1861-62, the year under report, over the previous year of 1860-61, is 3,10,264 Rupees, the causes for which increase are given in detail in paragraphs 8, 9, 10, and 11 below.

6. **RYOTS' HOLDINGS.**—A comparison between the Ryots' holdings of the current Fasli as compared with those of the previous Fasli 1270, is instituted in the margin, and exhibits a net increase over the last year of 1,781 acres, or about 2 per cent. This increase from the circumstances of the season is wholly in dry and garden cultivations there being a falling off of 2,027 acres in the wet crop area as compared with the area thus occupied in the last Fasli.

7. In the Statement No. 3, which accompanies this report, the collections under the heads of Land and Sundry Sources of Revenue in the year under review are compared with the collections of the previous year; and the results of this comparison are explained below.

8. **LAND REVENUE.**—Notwithstanding the generally unfavorable character of the season, the increase under this head is Rupees 1,41,747, which is attributable, 1st, to the Ryotwar arrears being duly collected, and to the high market prices of produce which no doubt facilitates the realization of the public revenue; 2nd, to the transfer* of a

* Vide Board's Proceedings, dated 29th January 1862, No. 669.

sum of Rupees 15,199 of the Venkatagiri Zemindar's Peschush hitherto payable at the Cumbum Treasury to this District; and 3rd, to a sum of Rupees 31,202 instalment of kist payable by the Zemindar in June having been paid by him in advance within the year under review.

There is however a falling off of collections on account of Shrotriems, which is attributable to the resumption for arrears of several of the Shrotriem villages in the District.

9. **SUNDRY SOURCES OF REVENUE.**—1. **Abkarri.** The increase under the head "Abkarri" is Rupees 13,254, and is owing to the farms having been re-let from the current Fasli, on more favorable terms than those of the former lease, as has been already reported to the Board.

2. **Salt.**—The increase of collections under the head of Salt is Rupees 8,987, and is no doubt due to the enhanced price. The sales themselves have fallen off as compared with the previous Fasli, as has been already brought to the notice of the Board by the Collector Mr. Dykes, in his letters of the 28th January 1862, No. 16, and 6th instant, No. 105; the decrease in the Inland sales being for the year under report, 1,61,550 maunds, or Rupees 1,81,744 at the former selling price of 1 Rupee 2 Annas per maund. In the Inland sales the gross increase of collections

	1860-61.	1861-62.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Home Sales.....	2,47,739	3,11,959	64,220	0
Inland Sales.....	5,88,659	5,54,381	0	44,278
Sevoy Jamma.....	258	482	226	0
Total	5,36,656	8,56,822	31,446	44,278

is Rupees 20,168, as shown in the margin; but there is a decrease in the item of export* by sea of Rupees 11,181, which leaves a net increase of Rupees 8,987.

3. **Sea Customs.**—The increase this year over last year is as striking as the decrease last year on the collections of the previous year; and it will be seen that for a revenue last year of 2 Rupees, we have this year Rupees 46. This improvement in the Customs Revenue is chiefly owing to a brisk import and export trade having been carried on in the year under report at the ports of Kottapatnam, &c. A Statement showing the imports and exports for the last ten years is hereto appended.

Years.	Imports.		Exports.		Re-Exports.		Duties.
	Goods.	Cash.	Goods.	Cash.	Goods.	Cash.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
From May 1851 to April 1852...	115	...	45,227	...	...	...	184
Do. do. 1852 to do. 1853...	3,412	...	12,603	...	...	...	161
Do. do. 1853 to do. 1854...	44,258	18,782	18,982	10,600	...	...	11
Do. do. 1854 to do. 1855...	3,526	55,166	17,836	8,052	...	...	137
Do. do. 1855 to do. 1856...	...	21,390	...	2,667	...	...	...
Do. do. 1856 to do. 1857...	15,930	30,848	99,727	6,780	...	...	...
Do. do. 1857 to do. 1858...	8,748	...	70,043	...	...	...	33
Do. do. 1858 to do. 1859...	...	495	92,997	...	...	...	680
Do. do. 1859 to do. 1860...	2,036	19,447	55,091	...	...	...	354
Do. do. 1860 to do. 1861...	17,793	14,806	28,057	8,400	...	...	2
Do. do. 1861 to do. 1862...	373	19,895	69,101	...	...	...	346

4. **Moturpha.**—The decrease under this head is Rupees 5,510 as compared with the collections of 1860-61, and is attributable to its supersession by the duty on Arts, Trades, &c., which has been abolished by the repeal of Act No. XVIII of 1861, while arrangements were in progress for duly carrying out the Act, and assessments were being settled under it. Another cause may be that some of those who used to pay Moturpha under the old law have since become liable to Income Tax.

5. **Stamps.**—The increase under the head of Stamps for the current year over the past official year amounts to Rupees 57,877. This has arisen in consequence of the increased demand for Stamps under the provisions of Act No. XXXVI of 1860, and to the very great demand for stamps

towards the close of 1861, in consequence of their impending introduction of Act XIV of 1859 from the 1st January 1862.

6. *Frontier Duties.*—There are no frontier customs in this District.

7. *Extra Revenue.*—This head of Revenue has been left blank this year with reference to the instructions conveyed in the Board's Standing Circular, No. 4,846, dated 6th September 1861, and a new head of "Miscellaneous Items" has been accordingly opened; extra collections under the various heads of Revenue, viz., Abkarri, Stamps, Income tax, &c., &c., derived from penalties, &c., not being shown separately but included in the proper heads to which they appertain, as directed in the Circular just quoted.

8. The above results it will be seen show an increase under all the several component heads of Sundry Sources of Revenue, except in Moturpha, or the duty on Arts and Trades. The net increase in the collections of 1861-62, over those of 1860-61, being 67,703 Rupees, as shown in the figured Statement in paragraph 5 above.

10. *MISCELLANEOUS ITEMS.*—This will be found to be a new item in the sources of Revenue exhibited in former years, and the reasons for the opening out of this new item are explained in clause 7, paragraph 9 above; and the accidental circumstances which ordinarily influence this account will in themselves explain any great increase or decrease of collections under this head.

	1860-61.	1861-62.
	RS.	RS.
Tax on salaries on public Servants, &c.,...	7,504	11,538
Tax on Trades, &c.,.....	16,590	1,09,815
Sevoy Jamma.....	.....	7
Total.....	24,194	1,21,360

11. *INCOME TAX.*—The collections under the Income Tax are exhibited in the margin. The total collections up to the 1st May 1862 is Rupees 1,21,360, being an increase over the collections of 1860-61 of 97,166 Rupees. This increase is easily accounted for; last year the introduction

of the tax was only in its infancy, and it was not before the close of 1860 that a commencement was made, there were moreover all the difficulties that it is natural would present themselves in the introduction of a tax like the Income tax to overcome. While this year all these obstacles having been overcome, and the people themselves having become no strangers to the tax, it is easy to suppose that collections on account of the tax could be made this year with far greater facility than in 1860-61. Moreover the extension of Act No. XXI of 1861 to this Presidency has thrown still greater facilities in the imposition of the tax for the second year, or for 1861-62.

12. *LOCAL FUNDS.*—The sanctions from this fund on estimates furnished by the Department Public Works for 1861-62 amount to Rupees 36,973, a large portion of this * Rupees 13,780 amount* was for the Ongole and Kottapatnam road, for which sanction has since been accorded from the General Funds, to an extent of Rupees 14,000, and therefore the expenditure from the Local Funds during the year under report for the road in question has been only Rupees 2,000 and odd.

With reference to the opinion expressed by Mr. Dykes in the 18th paragraph of his Administration Report for 1860-61, there has been expenditure to a large sum on the cross roads to the Coast, viz., that from Nellore to Krishnapatnam and from Rapuru to Dugarazapatnam. Portions of the old Trunk Road along the coast north of Nellore have been improved, and three difficult channels on the road to Sangam bridged during the year in question from these funds. Although sanction was given to so large an extent as Rupees 36,973 from these funds, the probable disbursements for 1861-62 by the D. P. W. are perhaps less than one-half that amount. No information regarding the expenditure for the year has been as yet received from the District Engineer, although it has been called for.

There has been an outlay from these funds in 1861-62 of Rupees 1,500 on account of the town improvements now in progress, and a recovery of 1,400 Rupees on account of the Dugarazapatnam Bungalow, as ordered by Government in their Proceedings quoted marginally.

Year.	Office work Value.	Cash collections for work done for other Department.	Total.
1860-61.. ..	RS. 5,314	RS. 1,018	RS. 6,332
1861-62... ..	6,779	1,397	8,176
	Total increase....		1,844

13. *DISTRICT PRESS.*—The operation of the District Press during the year under review show an increase over the operations of 1860-61; and this increase is doubtless owing to the exertions and diligent attention to business of the Foreman, notwithstanding that the Press is deficient of plant to meet the requirements of the District. An extra hand or two to bring up work when heavy was occasionally employed.

14. *REVISED ESTABLISHMENT.*—The new scale of Establishment in the Taluks was brought into operation throughout the Districts in this year; and on the whole the revised Establishment seems to be an improvement on the old. In the principal Division Taluks the clubbing of villages was carried out in communication with the Assistant Director of Revenue Settlement with a view to the introduction of a revised village Revenue Establishment. Nothing appears to have been done towards this end in the Sub-division Taluks, into which the Demarcation Department has not yet entered.

The Huzur Telugu Records require to a great extent to be sorted and registered, and the useless records to be divided from those which it is necessary to preserve; and, by the revised scale of Establishments there is allowed but one Record-keeper and one Attender, whose whole attention and time is occupied by current work. The consequence is that the records are getting into disorder, and the Establishment does not appear equal to the duties it is required to perform. An additional temporary Establishment is therefore called for, and to this end it is the Collector, Mr. Dykes' intention to apply for additional hands, if the Board are willing to concede such application.

15. *DEPUTY COLLECTORS.*—The advantage of having officers of the official position of Deputy Collectors has been shown also in this year. Both as regards the imposition of the Income tax, the payment of Military Pensioners, &c., and the charge of the Treasury.

16. *PUBLIC BUNGALOWS.*—The Bungalows in this District are all good buildings, and the accommodation afforded to travellers by their outfit with furniture, &c., is much appreciated. The further provision of almirahs for the safe custody of crockery, &c., is an additional convenience. A new Bungalow has been constructed at the present northern terminus of the East Coast Canal at Dugarazapatnam in the year under report, for the outfit of which with furniture, crockery, &c., and for the entertainment of servants at the Bungalow, application has already been made to the Board.

17. *NEW TAXES.*—The tax on Arts and Trades was the only new tax imposed in 1861-62; but as it has been abolished, and the assessment realized under it ordered to be refunded, no remarks on the subject appear necessary.

	RS.
Collections of 1860-61	10,129
Collections of 1861-62	8,904
Decrease....	1,225
	RS.
Constructing five new Pounds....	26
Repair of existing Pounds.	23
Salaries of Pound-Keepers.	3,463
Refunds of collections....	78
Advance to be adjusted from the Local Funds 20	
Total...	3,610

18. *CATTLE POUNDS.*—The collections under this head are exhibited marginally. There is a decrease of Rupees 1,225 as compared with the collections of 1860-61, and this may be attributed to their having been fewer cases under the Act in the present year. The expenditure from the fund in the year amounts to Rupees 3,610 as per margin, and the balance of the fund on the 1st May 1862 was Rupees 10,020.

19. **CATTLE EXHIBITION.**—The cattle show held at Addanki in January last was remarkably successful, as was duly reported to the Board by the Collector while forwarding the report of the Committee on the show. The number of cattle exhibited showed a large increase on last year, and the large attendance of Ryots showed that an interest is taken in these exhibitions. The quality of the stock exhibited, also, was much finer.

20. **JUNGLE CONSERVANCY.**—The new rules for the preservation of the jungles of this District sanctioned by the Board in their Proceedings, dated 9th October 1861, No. 5,473, were not brought into operation during the year; and but little can be said to have been done towards the carrying out of the conservancy of the jungles of the District, as already reported to the Board in detail in the Collector's letter, No. 108 of the 7th instant.

21. **MUNICIPAL IMPROVEMENTS.**—A commencement was made in December last towards this object in the town of Nellore, and a local Committee appointed for conducting the same. The main objects at present in view are to bring tank water into the town of Nellore, and to open a new entrance into the town from the south side, into which there is at present but one awkward entrance from the south side under the Sarvapalli gate. It is hoped that after the present objects of the Committee are accomplished, further improvements will be taken in hand.

The merchants of Ramapatam also came forward in the year, and by local subscription contributed to an extent of Rupees 190 towards metalling the main street through that town.

MUDDENPULLY, 20th May 1862.

No. 61.

From A. WEDDERBURN, Esq.,

Collector of CUDDAPAH,

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

SIR,

I have the honor to report on the Revenue Administration of Cuddapah District for 1861-62.

1. **SEASON.**—The season was, if any thing, worse than last year, though the total amount of rain-fall, viz., inches 18-8, was equal to the fall of the previous year, twice that amount being required to make an ordinarily good season. The early rain in June inches 2-24, August inches 2-73, and September inches 3-7, was favorable to the sowing of dry crops; but the nearly total failure of rain in October, viz., inch 0-65 was more unfavorable than in last year, when nearly 7 inches fell, and the very inadequate fall in November inches 4-21, told much against all produce. The fall of inch 1-26 in January, was rather unseasonable, as it happened in the Jonna harvest, which fortunately it did not damage.

2. **PRICES.**—With three inconsiderable exceptions (viz., Suzza, black gram, and oil seed), are all on the rise. High prices are, of course, advantageous to all substantial cultivators, and the poorer classes have remunerative employment on public works, so that distress is not prevalent.

3. **PUBLIC HEALTH.**—There was certainly less fever than in last year, and though cases of Cholera and Small-pox occurred, I think the year was healthier.

4. **REVENUE COLLECTIONS. LAND REVENUE.**—Though, as might have been expected from the season, there was no prospect of an extension of cultivation, yet the demand was so promptly realized in respect of both current and arrears, that an increase is visible under this head an improvement of more than 2½ lacs in land revenue alone, above last year.

5. **LAND OCCUPIED FOR CULTIVATION.**—Was but partially increased. Rupees 13,507, chiefly light assessed land, was taken up on account of the high prices of Indigo.

6. **REDUCED ASSESSMENT OF AREA OCCUPIED.**—There has been no reduction of assessment to record. The chief item of land sought for on reduced assessment is "Garden" under wells, which has been thrown up for the lower assessed dry lands, where wells are dug without any increase of assessment. As a means of getting the deserted garden lands into favor again, with the Board's sanction I extended to them the Bellary privilege of watering any amount of adjoining dry assessed land without any increase of water rate. I hope to see the old garden lands taken up, and I am sure that the former illiberal practice of charging Teervajasty on all dry assessed land watered by a "garden land" well, was prejudicial to these garden lands. Although the Mahomedan assessment on garden land was a tax on private improvements, yet these lands had been improved, and they had a reduction of 33¼ per cent. from Sir T. Munro, and I think if they are taken up with the privilege of extending their irrigation without extra cess, it is better policy, than at once reducing further the assessment on them, which leads to underhand practices in the hope of getting a reduction. The land is purposely kept out of cultivation for several years to make a claim for reduction, and when a claim is made, rivals start up, and offer to pay the full assessment, and corruption ensues.

7. Statement A shows comparative cultivation of Rupees 17,89,686 in 1861-62 against Rupees 17,76,179 in 1860-61.

* Statement C. 8. Collection* of Abkarri shows Rupees 1,19,456 in 1861-62 against Rupees 1,00,254 in 1860-61.

The five years' contract was sold last May at the commencement of the year, for Rupees 18,915 annual increase.

9. Moturpha and Tax on Arts, &c., having been abolished, there is a deficiency of Rupees 63,721.

10. Stamp Revenue has nearly trebled itself last year, and shows an increase of Rupees 76,082.

11. **INCOME TAX.**—Shows an increase of Rupees 13,151.

The demand (i. e. assessment) for last year was erroneously entered at Rupees 65,941

Instead of 66,316

Difference... .. 375

* the increase of demand, and the completion of assessment, which had been backward in Cuddapah Taluk, and punctual realization, cause the increase above noted.

	RS.
12. General results, deducting a loss of say...	64,000
From abolished Moturpha and Tax on Arts, &c., from an increase from Stamps of Rs. 76,000	12,000
And adding increase of Abkarri, viz...	19,000
And increase of Land Revenue...	2,65,000
Income tax...	13,000
And Sayer or Extra Revenue...	5,600

Gives a net Increase of 3,14,600

Deducting from this the net increase of sundry sources of Revenue, Rupees 44,000, the difference of more than 2½ lacs is due to the prompt realization of the Land Revenue. The improvement thus shown is due to the attention paid by the Tahsildars to the punctual realization of the monthly instalments. In some cases, it has been necessary to advertise the sale of land,* to the total amount of Rupees 2,249-5-0.

* How much of this was actually sold cannot at present be stated.

The imprisonment of defaulters is not resorted to, nor is it required, in this District.

13. LOCAL FUND.—With the exception Rupees 2 per palmyra tree, licensed to be cut by the Revenue Department, amounting to Rupees 1,190, there is very little as yet to make a Local Fund out of in this District. The Cattle Trespass fine collections are small, and have been allotted for the purposes of the Act, and the collections on account of Timber by the Forest Conservancy Department, now in the District, are credited to Sayer, and the Revenue Department does not charge villagers for their local consumption of fuel.

14. EXHIBITION.—As no good cattle are bred in this District, but are all imported from Nellore, an exhibition of them does not seem likely to be attended with any good result: a local prize for cotton next year, has been recommended and sanctioned.

15. PUBLIC BUNGALOWS.—All except two which are not frequented, have been furnished with crockery but no servants; the pensioned sepoys and sweepers as before attached, excepted:—

	Occupation fees.		
	RS.	A.	P.
The proceeds for last year beginning only in September, are...	341	2	0
Disbursements.....	5	8	0
Balance...	335	10	0
Breakage...	6	8	0
Total...	341	2	0

This balance will allow of the Estimate for shelves Rupees 220 being carried into effect, for which no provision was made in the Budget Estimate.

16. REVISION OF ESTABLISHMENT.—The few remaining unrevised Taluks have been completed in this year, so that the revision of the whole District Establishment is completed at a saving of Rupees 37,620.

17. DISTRICT PRESS.—The press has been busily employed. The accounts* show a large margin of saving after deducting working expenses. I have elsewhere suggested the employment of the balance to promote greater efficiency; it prints a large number of Gazettes which are now in extensive village circulation, besides doing some work for other departments. I have not printed selections from the records in a separate form, for I could obtain no sale for them in the District, but some selections of interest have been published in the Gazette, such as Sir T. Munro's Minute upon Caste processions, &c., and some current subjects, such as the Code of Public Works, &c., which are of primary interest to every cultivator.

RAMANDRUG, 21st May 1862.

No. 65.

From E. B. FOORD, Esq.,

Acting Collector of BELLARY,

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

1. I have the honor to submit my report on the administration of this District, for the Official year 1861-62, accompanied by the Statements marked A, B, C, and F, which have been prepared agreeably to the forms received with the Circular of the Board of Revenue, No. 506, dated 11th February 1859.

2. The forms D and E are not applicable to this District.

3. The prices of grain having continued highly remunerative, the Ryots have been able to pay their land assessment with tolerable punctuality.

4. Personal property to the value of Rupees 5,837 was distrained on account of the arrears of Rupees 6,359 of Fasl 1270 due by 364 Ryots. Of the above property, 437 Rupees worth was sold; the rest of the arrears having been subsequently paid by the Ryots.

5. No Revenue defaulters were imprisoned in this District during the year under review.

6. The seed of Nepaul Chilly, Divi-Divi, Imphee, and Sorgham, which were received from the Board of Revenue for experiment, were duly tried, but it was a failure, as the soil of this District is not adapted to their cultivation.

7. The cultivation of Cotton, Sugar-cane, and Indigo was as follows:—

	Extent acres.
Cotton	2,94,400
Sugar-cane	6,030
Indigo	2,520

8. The decrease in the cultivation of Sugar-cane and Indigo, as compared with the preceding year, is owing to a partial failure of the seasonable rains.

9. In consequence of the continued high prices of the articles required for general use, there has been a slight increase, as shown below, in the rates of hire paid to laborers.

In 1860-61.		In 1861-62.	
A.	P.	A.	P.
1	8	1	10
1	8	3	0
4	0	4	4
6	0	6	0
7	0	7	9
8	0	9	0

10. No emigration has taken place from this District.

11. It has been reported that during the year under review, 9,100 persons (being less by 423 persons than in last year) were vaccinated, with effect in almost all cases. About 730 persons (being 190 persons less than in last year) died of cholera.

12. The irrigation works in this District have been maintained in good order by the Department of Public Works, so that no hinderance was caused to cultivation.

13. The saving to Government from the commencement up to last month, by the introduction of the revised Establishment sanctioned by Government in their Proceedings marginally noted, was Rupees 2,688.

14. The Taluks of Kudligi, Allur, and Adoni have not yet been taken charge of by the Mofussil Police.

15. The operation of the License Act No. XVIII of 1861, was discontinued agreeably to the Order of Government conveyed in the Proceedings of the Board of Revenue, No. 1,568, dated 8th March 1862. A detailed report on the subject will be sent to the Board of Revenue shortly.

16. The collection of the quit-rent for Fasl 1271, fixed by the Inam Deputy Collectors on the Inams other than the Village Service Inams, has been commenced.

17. Quit-rent has been fixed on Village Service Inams also; but no instructions have yet been received for its collection.

18. The collections of Income tax, and from the Stamp Act, which amount to Rupees 2,07,627 and Rupees 1,19,542, exceed the collections of last year by Rupees 1,57,452 and Rupees 72,588 respectively.

19. The amount of batta paid to the Huzur Establishment agreeably to the rates sanctioned by Government in their Proceedings of 12th March 1861, No. 569, is Rupees 2,035, being Rupees 175 in excess of the amount according to the old rates.

20. Of the two Deputy Collectors attached to this District, Strinivassa Row, 1st Class Deputy Collector, has charge of two Taluks, Gatti and Tadipatri, and the Revenue charge of the Taluk of Alur, Mr. Blake, who is in charge of the Treasury, has the Magisterial charge of the Taluk of Bellary, and is invested with the full powers of a Magistrate.

KURNOOL, 15th May 1862.

No. 28.

From J. I. MINCHIN, Esq.,

Collector of KURNOOL,

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

1. I have the honor to forward the prescribed Statements for the preparation of the Administration Report for the past official year.

2. The large increase in cultivation is due chiefly to the favorable nature of the season in this District, while failure of the monsoon elsewhere, and an embargo placed on all produce leaving the Nizam's country, almost kept up the prices to the level of their former high rates, and thus gave to the Ryots the stimulus of good prices, concurrently with favorable agricultural prospects.

3. The revenue has been collected with the usual facility in the original Taluks of Kurnool, and the increase of collections is owing both to the increase of the current demand, and the large amount of arrears collected in the Taluks of Cumbum and Markapoor, by the energetic action of the officers recently appointed.

4. There has been some necessary resort to coercive measures, chiefly the sale of the land, in collecting outstanding arrears, which had been allowed to accumulate by the supineness of former Tahsildars in Cumbum and Markapoor, but in no instance has recourse been had to the imprisonment of defaulters.

5. Some Imphee seed received from the Board, has been cultivated with success by some native gentlemen in the town of Kurnool, but it is not considered so useful a plant as the ordinary Jonna, and is never likely to be generally grown. The cultivation of Cotton has increased somewhat over that of last year, but has not exceeded the normal growth of the District, in spite of the great rise in price.

6. There have been no permanent reductions of the assessment, but the Settlement Department have commenced their operations, and in a few years the present inequalities of the assessment will be rectified.

7. The operations of the Income tax have continued, at least without open opposition of any kind, and the abolition of the License tax leads the payers of Income tax to hope that their burden also will not be a permanent one.

8. The abolition of the License tax has been a vast boon to the poorer classes, and the return of the amount collected has had the most beneficial effect. The whole of this tax had been settled, and more than half collected, when the order for its abolition was received. Every precaution has been taken that the collections should be really reimbursed to the payers, and that the liberal intentions of Government should not be frustrated. I have grounds for believing that the whole of the collections will be paid back within the current month.

9. Taxation of this nature has always existed in Kurnool, and the settlement of the License tax was in itself often a great relief to those on whom the Moturpha and Vissabady had fallen even more heavily. This will account for the collections having been so general, and in every case without any recourse to coercive measures.

10. The operations of the Stamp Act have continued to give a large increase to the revenue.

11. There has been no revision of Establishments in the year under review. The sanction for the re-organization of the Village Establishments was received too late to allow of the measure being carried out within the last official year, but it will be introduced at the commencement of the next Fasli.

12. The operations of the Irrigation Company have been again commenced, and the canal between the Toombadra, and the town of Kurnool must be now nearly completed, so that the water supply of the town, hitherto very deficient, will I trust be shortly carried out. Irrigation cannot commence, till the aqueduct over the Hindry river is completed, which cannot be for another year or two.

13. The great outlay in these works is however in itself a vast benefit to the District.

PALAMANER, 20th May 1862.

No. 87.

From J. FRASER, Esq.,

Acting Collector of NORTH ARCOT,

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

1. REVENUE DEPARTMENT.—I have the honor to submit the customary Annual Revenue Administration Report for 1861-62, together with Statements A, B, and C.

2. SEASON.—The season was a very unfavorable one. The south-west monsoon was partial and scanty, and the north-east monsoon an entire failure. The Ponnay and Palar rivers flooded only twice, and not heavily. The water that did come down could not be utilized to its full extent, from the non-completion of the feeding channels led from anicuts across these rivers. From the above causes, the remissions under the heads of Waste, Boganussty, and Shavy, have been large; and will, when the accounts are made up, probably show a deficit of one lac of Rupees on the settlement of Fasli 1270.

3. PRICES.—Prices have been higher than in the preceding year in consequence of a succession of bad seasons.

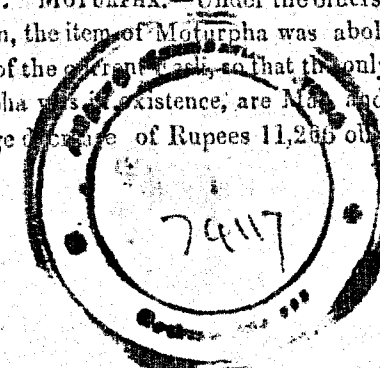
4. CULTIVATION.—A reference to Statement A will show, that the cultivation for the year reported on is in excess of that of last year by 23,520 acres, bearing an assessment of Rupees 49,138, but as this includes land merely ploughed, but not sown, the increased amount actually cropped is very small. A favorable commencement of the south-west monsoon induced the Ryots to take up and plough much more dry land than could afterwards be sown. It is under this head that the greater part of the increase is included.

5. COLLECTIONS, LAND REVENUE, INCLUDING EXTRA SOURCE AND INCOME TAX.—The collections under these heads show an increase over last year of 2,78,784, which is due to the large realization of arrears of permanently and not permanently settled revenue.

6. ARREARS OR EXCISE.—The decrease under this head is a temporary one. It is owing to the non-payment of the Kist for March, which was withheld pending the settlement of a claim for remission made by the renter. This claim will be settled at the close of the current Fasli.

7. MOTURPHA.—Under the orders of the Board noted in the margin, the item of Moturpha was abolished from the commencement of the current Fasli, so that the only months of the official year underreport during which the Moturpha was in existence, are May and June of 1861 (the two last months of Fasli 1270), hence the large decrease of Rupees 11,265 observable under Moturpha.

20th September 1861, No. 5,107.
4th March 1862, No. 1,464.



8. **MOTURPHA IN ZEMINDARIES AND JAGHIRE.**—On the receipt of the order of Government, dated 9th February 1861, No. 318, directing the resumption of Moturpha in such estates, proclamations were issued to the traders, &c., calling upon them to make the payment directly to Government. But the Zemindar of Calastry and Carvetinager, who were directed to furnish the necessary statistics for calculating the amount of compensation to which they were entitled, protested against the order in question, and the Board have, in their Proceedings dated 26th August 1861, No. 625, laid their appeals for the favorable consideration of Government.

9. In reporting upon the remonstrance of these Zemindars, Mr. Robinson informed the Board of the postponement of the progress of resumption in their estates, and the Zemindar of Calastry having recently adopted measures for continuing the collection of the tax from the payers from whom he was apprehensive he could not realize if delay occurred, I have in my letter dated 24th February 1862, No. 43, brought the same to the Board's notice, soliciting instructions for my guidance. The matter was submitted for the orders of Government.

10. The final abolition of Moturpha by Act No. II of 1862, will render immediate action in this matter necessary. The Zemindars appear to be under the impression that they have, notwithstanding, the right to collect the Moturpha tax on the ground that it has hitherto formed part of their revenue.

11. The collection of the Moturpha tax in the Jaghire of Arni was being made by the proprietor. In their Proceedings above adverted to the Board have taken a favorable view of the Jaghiredar's claim to the impost, placing it on the same footing as those of the Zemindars alluded to.

12. **STAMP.**—The large increase under this head of Rupees 95,113 is owing to the operation of Act XXXVI of 1860, combined with increased facilities afforded for the sale of Stamped paper by the appointment of additional vendors.

13. **EXTENT OF COERCIVE PROCESS.**—The amount of pccal and personal property distrained during the year was Rupees 1,540 for the recovery of arrears of an equal amount in 90 villages, of this sum only 855* Rupees were realized by sale, the number of Ryots concerned being 102 in 62 villages.

14. **NUMBER OF REVENUE DEFAULTERS CONFINED.**—During the year under report no defaulters were confined in jail.

15. **MISCELLANEOUS CATTLE POUNDS.**—There are now 104 of these in the District. Of which 37 were constructed within the year. These have all been paid for from the fine fund, and a net increase for the year of Rupees 1,478, in revenue shows that the operation of Act III of 1857 is extending.

16. **FORESTS.**—The revenue under this head is increasing. The Conservancy rules have been in operation only since January 1861, and a comparison of the four last months of the present with those of the past year, give an increase in those of Rupees 3,106. The question of how best to employ the surplus collections is under careful consideration. The village Monigars make all the collections, and are paid by a commission of 20 per cent. on the out-turn. The system is found to work smoothly and well. It is in force in the Taluks of Chittoor, Gudiatan, Palamaner, Vellore, Polur and Chendraghiri.

17. **LOCAL FUND.**—No new roads have been opened this year. The fund has been expended in completing or maintaining existing lines.

18. **ONE FROM PENMERRY TO GADUNKY, AND THE OTHER FROM ARNI TO CHETPET.**—An increased expenditure on two new lines was anticipated, but owing to the change of District Engineers, and absence on leave of an executive officer they have not been commenced on. The expenditure was proposed in order to give relief to the working poor, during the present prevalence of high prices of food; but the distress from this cause has not been so great as was anticipated.

19. **PUBLIC WORKS.**—Under this head an increased expenditure of Rupees 7,000 was sanctioned by Government on projects connected with the Peincey and Palar Anicuts, and for the same reason as is given above, viz., to relieve distress; but owing to the non-receipt of the annual Progress Report, I cannot say how far the additional funds have been expended. Mr. Robinson anticipated that an increased expenditure in the District generally of 75,000 would be practicable, but on taking into account with the District Engineer the time that would be necessary to prepare estimates for such an outlay, I found it would be impossible to make it. Fortunately it has not been required. The state of crime shows, that distress was not so great as there was reason to fear in January last, that it would be for the next three or four months.

20. **EDUCATION.**—Two new school houses have been built at Wallajapett and Palamaner, and school opened in them.

21. **INTRODUCTION OF THE INDIAN PENAL AND CRIMINAL PROCEDURE CODES.**—The year has been signalized by the introduction in January 1862 of the Indian Penal and Criminal Procedure Code.

22. It is too soon to pronounce on their working, but, as might have been expected, many blunders have been made by the Sub-Magistrates, particularly of the 2nd Class, in administering them. The proposed examination of candidates for those appointments will be a great boon to the public, and much lighten the labors of the Criminal Courts, as well as help in the suppression of crime.

23. **POLICE.**—The Police of this District still show too great a tendency to trust to confessions, instead of hunting for circumstantial evidence of offences. The repeated strictures of the Court of Session on this head will, I hope, tend to check this practice.

24. **RAIL ROAD.**—The North West Line has been opened from Naggery to Paittur, in the course of the year; and the earth work of the Bangalore line is rapidly progressing.

25. **LICENSE TAX ACT.**—The repeal of the Act under which the collection of this impost was about to commence was hailed as a great boon by the people at large. The fact was made generally known to the Ryots when assembled for the Jamabundi.

CUDDALORE, 26th May 1862.

No. 86.

From C. W. READE, Esq.,

Collector of SOUTH ARCOT,

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

1. I have the honor to submit the usual Report for the past Official year 1861-62 ending 30th April accompanied by seven Statements marked from A to G.

2. **SEASON.**—Although the season under review commenced unfavorably, yet as compared with its predecessor it has been on the whole a very favorable one, as testified by the result on the Land Revenue for the year. The rains were variable and capricious throughout the season, but also timely and in parts of the District adequate for the greater portion of the cultivation as well as for Indigo crops. No sickness to speak of has visited the District, and cattle have been equally free.

	Acres.	Assessment.
1860-61...	9,50,433	29,52,485
1861-62...	10,10,310	29,86,312
Increase...	49,877	33,827

3. **STATEMENT A.**—The Statement marked A exhibits the total extent of all description of land brought under cultivation during the year showing, as compared with the previous Fasli, an increase in acres of 49,877 assessed at Rupees 33,827.

4. **STATEMENT B. Produce and price.**—The yield both of dry and wet crops was estimated to be below the usual average caused by the rains having been partial and insufficient in many parts of the District to bring the crops to proper maturity. The B Statement shows the comparative price of all staple articles.

5. **STATEMENT C.**—This Statement exhibits the actual collections in all branches of the Revenue. These aggregate Rupees 35,24,681, and it will be seen that the result is highly favorable in the present year, being Rupees 2,63,455 in excess of the year before.

6. **LAND REVENUE.**—The increase here shown comprises a sum of Rupees 2,665 under the head of permanent settlement, and may be ascribed to the kists which fell due in April of this year, having been all realized in full within that month, whereas in the years preceding, this same item was not collected until the subsequent month of May. The sum of Rupees 1,26,457, is the result of the increase of the settlement Beriz of the year under review.

7. **ABKARRY.**—The increase under this head is owing to the increased rental of the Abkarry Farm. The lease was renewed in the present year at a rate considerably higher than under former contracts.

8. **SALT.**—The increase in the Salt revenue is no doubt owing mainly, if not entirely to the additional price fixed on salt which was raised to Rupees 1½ per Indian maund under the Government Notification of the 24th June 1861.

9. **SEA CUSTOMS.**—This small increase in the Sea Customs of the District merely indicates the healthy and progressive state of trade at the two unimportant ports of Porto-Novo and Cuddalore.

10. The Moturpha accounts are omitted as unnecessary. A few collections were made before the repeal of the tax, and these are in course of re-payment.

11. **STAMP.**—The excess in this source of revenue is supposed to have been occasioned by the sudden demand for Stamps necessitated by the limitation clause in Act XIV of 1859. I believe the Stamp Act works throughout the country most satisfactorily, and I never heard a voice raised in objection to it, though I presume from a variety of causes the revenue derivable from it will ever be somewhat fluctuating.

12. **SAYER.**—Under this head the increase shown is simply attributable to the progressive increase of trade.

13. **INCOME TAX.**—This increase is more apparent than real. It arises from the fact that the last instalment of the past official year was collected in full with the first instalment due on the present year. Any comments on this source of revenue are rendered unnecessary by the prospective alterations and modifications already resolved upon by the Legislature.

14. **SEVOY JUMAH.**—These items perhaps hardly deserve any particular notice; the cause of increase in the one case (Sevoy Jumah) is the tax levied recently on fuel cut from Government lands, in the other (Sundry Sources) the decrease is owing to the Ooligum allowance, but which last year 1860-61 was unadjusted and brought to account.

15. **STATEMENT D.**—This Statement calls for no remark, the trade in bullion in this District is almost nil, but in the present year the imports by private individuals have been Rupees 55,510, which is considerably more than usual. The export of specie on private account was only Rupees 4,500.

1860-61.....11,15,763
1861-62.....10,75,423

Decrease.... 40,355

1860-61.....15,70,130
1861-62.....17,98,871

Increase.... 2,28,741

Average of ten years from Fasli	Rs.
1254 to 1263.....	22,36,121
Fasli 1264 in which assessment was reduced.....	19,51,276
Fasli 1265.....	24,13,917
Do. 1266.....	25,56,902
Do. 1267.....	20,11,691
Do. 1268.....	27,45,858
Do. 1269.....	27,70,028
Do. 1270.....	24,61,352
Approximate net Settlement..... Fasli 1271....	27,56,048

16. **STATEMENT E. Trade by Sea.**—The decrease here shown in the value of all goods, exported and imported by Sea in this year liable and not liable to duty, is owing to a falling off in the exports of Rice and Paddy, as well as of Sugar for the English market.

17. **STATEMENT F. Trade by land.**—This Statement gives the value of goods exported to and imported from Pondicherry of the increase noted in the margin; Rupees 2,28,741, Rupees 1,77,479 is the estimated value of Indigo, Piece goods, Hides, Ground nut, Gingely and other Oils and Chillies, and Rupees 51,262, is the value of all other sundry articles exported to Pondicherry.

18. **STATEMENT G.**—In this Abstract Statement marked G will be found the average net Settlement for the ten years prior to the reduction of the assessment in Fasli 1264, as well as the net Settlement for the ten succeeding Faslis. The settlement for the year under review is shown to be Rupees 27,56,048, or in excess of the year previous by Rupees 2,94,696. The causes contributing to this satisfactory result are two; first, extended cultivation, and secondly, the comparatively few remissions granted in this year, and for which happily there was not the same necessity as in the preceding Fasli. Act XXXIX of 1858 renders all needful facility in collecting the revenue where difficulty is experienced, but I apprehend none in realizing the collections of the year under review, although it is very possible individual cases may arise where compulsory measures may be called for.

19. The arrears for which personal and real property have been attached amounts to only Rupees 8,793, and the value of the property so attached was Rupees 8,254, while the property actually sold was only to the value of Rupees 1,584, the difference having been made good by the defaulting Ryots before the dates fixed for putting their property up to sale. There was no single instance during the year of a defaulter being imprisoned for arrears of revenue.

20. The particulars in extent of land together with its assessment, cultivated with various important products are given in the margin. As compared with similar returns for the previous years, this shows a progressive increase in the cultivation of each item.

21. The reduction and equalization of assessment in the Taluk of Chellumbrum and in those parts of it belonging formerly to the Manargoody Taluk have been partially effected in the present year; but the settlement of that portion of the District is not yet completed, hence the information required will be submitted hereafter with the usual Jamabundy Report.

22. The continued trial made with the Imphee and New Orleans Cotton seeds sent by the Board, is reported to be a complete failure. The result in respect to certain other seeds which have been distributed is yet unknown, and will be reported on hereafter.

23. The number of certificates supplied to intending emigrants at their request has been 171; but this does not even approximately represent the actual number who have emigrated during the year.

24. I do not think it necessary to comment here at any length on the working of the new Police. They have now been introduced nearly two years, and I cannot believe that the most sanguine supporters of the new system are otherwise than alive to its defects. I would not question its superiority over the old régime, and when thoroughly organized, and the men are given a better status, I do not doubt that the new Constabulary may realize the expectations formed of it. Besides those causes which undoubtedly detract from its efficiency, and which were noticed in last year's Report, I may venture to state that the mass of writing and returns required from each

	Acres.	Assessment.
Indigo..	55,763	1,11,146
Cotton..	36,293	71,457
Sugar cane..	2,090	11,522
Gingely oil seeds..	22,323	43,420
Ground nut..	10,664	21,341

Head Constable at every station must greatly interfere with his more proper functions as a Police Officer, and I fancy this evil is felt throughout the Department, for, while it cripples the efficiency of the Constable, it must likewise greatly lessen the power of supervision and control on the part of the superintending authorities, who at a certain period of every month may be called away from very important duties to pore over and ascertain the correctness of their Monthly Returns.

25. I am able in conclusion to report the completion of the Pooniar anicut. What result this work will have on the revenue remains to be seen. I am myself apprehensive that a considerable outlay will still be required for the construction of irrigation channels on the northern bank before any positive benefit will accrue to Government by an accession of revenue. It will preserve the supply of water for the channels on the southern bank, and thus secure existing revenue, but the additional revenue to be looked for from this work will mainly come from lands to be cultivated on the northern side, also by the conversion, as I contemplate, of much dry into wet cultivation.

The new Customs Act was at once introduced; its results will be seen in the coming year.

26. The establishment of a Municipal Association in this place is impracticable; there are difficulties elsewhere not met with; this I am able to state from my experience in connection with the institution now so flourishing at Vengapatam, and which I originated. In other places, kindred Associations have not flourished in like manner, but there are two still in existence; if left to the people, these would soon die out. Such is the singular apathy and indifference of the Native mind to any thing pertaining to health and cleanliness, where their aid and co-operation is sought in the good work, whether for their own immediate benefit, or for that of their neighbours.

27. Several other matters of interest which were novel in the past year, and which in consequence received notice in last year's report, call for no further remark in this.

TANJORE, 13th May 1862.

No. 163.

From G. L. MORRIS, Esq.,

Acting Collector of TANJORE.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

1. I have the honor to submit my Administration report for the past Official year 1861-62 together with the usual Statements A to E.

Month.	1860-61. Inches.	1861-62. Inches.	
May.....	0.16	1.47	
June.....	3.19	1.53	
July.....	1.54	2.68	
August.....	0.94	2.15	
September.....	2.29	7.4	
October.....	11.94	1.54	
November.....	1.9	12.73	
December.....	12.1	1.17	
January.....	0.0	3.0	
February.....	0.42	5.74	
March.....	1.74	0.45	
April.....	2.52	0.0	
	37.84	39.83	

2. SEASON.—The season, on the whole, was a decidedly favorable one, the total fall of rain and the freshes in the rivers being above the average. The north-east monsoon arrived later than usual. The rain commenced early in November, and after coming down very heavily for a fortnight, almost totally ceased. By the end of December many fears began to be entertained that the standing crops would be withered; but a timely fall of rain in the first week in January averted this calamity, and the loss, after all, was but slight and confined to some particular localities.

3. OUT-TURN.—The out-turn was not below what might have been expected from the generally favorable character of the season, with the exception of those crops which were injured by the want of rain in December, and in these, without doubt, the produce fell short.

4. SANITARY CONDITION.—No epidemic of any kind has visited the District during the year under report, and this is the more to be remarked as the great feast of the Mahamagam, at which 5,00,000 persons are said to have attended, was celebrated in Combaconum in February last. The sanitary condition of the District may therefore be said to have been very good. The number of persons vaccinated as compared with last year is shown in the margin.

5. CULTIVATION.—It will be seen from the Statement A that there is an increase of cultivation to the extent of 34,081 acres above the preceding year. This increase has arisen wholly from the favorable state of the season under report. There is also a slight increase in the cultivated area of Indigo, Cotton and Sugar-cane. But the cultivation of these products is, as it always has been, very limited in Tanjore where rice is preferred to every other kind of product.

6. The average price of paddy as taken from the accounts of retail sales in the villages is, as marginally noted, 137½ per cent. above the standard, and 1½ per cent. above the average of last year. It is difficult to satisfactorily account for the very high price at which paddy is still sold in spite of a good season, and of much less rice than usual having been shipped to Ceylon, &c., but I think it may be ascribed, partly to the fact of the Mirassidars having become accustomed to get a certain high price, and consequently being unwilling to sell for less, and partly to a succession of unfavorable seasons having induced the rice dealers to abstain from selling; in the hope that some more disastrous seasons may yet visit the District.

7. COLLECTIONS.—From the Statement C it will be seen that there is a decrease of Rupees 1,84,745 in the amount of collections below the preceding year.

8. LAND REVENUE.—Under the head of Land Revenue there is a decrease in the Collections to the amount of Rupees 1,17,365, which has arisen from the gross increase under the head of current demand being less by that sum than the gross decrease in the collection of arrears. The large decrease in the collections under the head of "arrears" is owing simply to there having been a smaller amount thereof outstanding at the beginning of the year under report than in the preceding one.

9. The amount of arrears recovered by the sale of property both real and personal under Act XXXIX of 1858 as compared with the last year is noted in the margin. The amount is very small, as indeed it should be, when prices are so high, and landholders consequently so well off.

10. SALT.—Under the head of Salt revenue, there is an increase of more than a lakh and a half of Rupees above the preceding year as shown in the margin, caused by the enhanced price introduced during the early part of the year under report, and which has more than made up for the falling off in the amount sold. The falling off in the sales has taken place under the head of Inland sales only, which exhibit a net decrease of 32,475 Indian Maunds, arising from a gross decrease of 52,000 Indian Maunds, in the sales for the Salem District, against a gross increase of 19,525 Maunds in those for other Districts.

Vaccination.	RS.
In 1860-61.....	17,749
1861-62.....	12,537
Increase.....	758

Acres.	Assessment.
1860-61.....	8,81,228
1861-62.....	9,15,309
Increase.....	34,081

Standard commutation rate.....	RS.	A.	P.
	0	7	8½
Average price during 1860-61..	1	0	6
Do. during..... 1861-62..	1	2	4½
Increase above the commutation...	0	10	7½
Per centage....		13	7½
Increase above 1860-61...	0	1	104
Per centage.....		114	

	Rs:
1860-61.....	44,69,713
1861-62.....	43,52,348
Decrease.....	1,17,365
	Rs. A. P.
Decrease in the Collection of arrears.....	2,33,863 3 0
Increase in do. of current.	1,16,493 0 0
	1,17,365 3 0

Moveable.	Immovable.	Total.
RS.	RS.	RS.
1860.61...2,672	11,833	14,505
1861.62.... 856	492	1,348
	Decrease...	13,157

1860-61.....	RS.
	7,09,612
1861-62.....	8,59,850
Increase.....	1,50,238

The decrease in the sales for the Salem District is attributable to the fact of the Salem market being now supplied with salt by the Railway from the Madras Depot. There is no reason for supposing that the enhancement of the monopoly price has had any depressing effect on the trade.

The opening of the Railway between Negapatam and Trichinopoly has, as yet, given but little impetus to the demand of salt for inland trade, and perhaps it is too soon to expect such a result to follow. The indifferent quality, however, of the salt manufactured at Negapatam, and the want of cheap means for transporting thither the fine Salt, which is almost spontaneously produced at Vedaraniyam are, without doubt, what stand in the way of a full development of the Salt trade of this District, but now that both these matters have received so much attention, and a full report has been submitted thereon, the obstacles alluded to will, it is hoped, be soon removed.

11. SEA CUSTOMS.—The decrease in the collection of this source of Revenue amounts to Rupees 2,12,812, and has been caused, 1stly, by a less quantity of Railway stores having been imported during the year under report than in the preceding one; 2ndly, by the exportation of rice and paddy to the Ceylon market having fallen off very much in consequence of that Island being now largely supplied with those articles from Arracan and Bengal; and 3rdly, by a diminished importation of iron, copper, nuts, and piece goods.

12. LAND CUSTOMS.—Under this head there is a net decrease of Rupees 26,103. This decrease is in the exports and not in the imports, and has arisen from a much less quantity of rice, paddy, gingelly oil seed and cloths having been taken across the frontier to Karrikal for shipment to Ceylon than in the last year.

13. STAMP.—Under this branch of Revenue, there is the large increase of Rupees 1,59,401 above the preceding year. This is attributable not only to the efficient working of Act XXXVI of 1860, but also to the introduction of the new law* of limitation, which caused a very large number of stamps to be purchased in the month of December last.

14. ABKARRI.—The farming of the Abkarri for a period of five years was put up to public auction during the year under report, and resulted in the increase shown in the margin.

15. EXTRA REVENUE OR SAYER.—The apparently large decrease under this head this year is accounted for by the same reason as caused a corresponding increase last year, viz., that in last year the accumulated revenues of the villages belonging to his late highness the Raja, and which had been kept in deposit, were brought to the credit of Government, thus swelling the receipts to an unusual amount; whilst, in this year, there have been no such additional receipts.

16. INCOME TAX.—In the collection of Income tax under schedules 1 to 4 an increase of Rupees 29,786 is exhibited above the preceding year. This increase has arisen entirely from the amount of arrears, which stood up to the end of the last year, having been realized in this. The amount of Income tax assessed for the whole District in 1860-61 was 74,382; * whilst, for 1861-62, it will probably come to about 76,000†: this is but a slight increase, and I am constrained to remark that I think it would have been very considerably more, if as much attention had been paid to this subject all over this District, as has been done in a part of it. Of the demand for this year Rupees 25,137 were collected up to the 30th April last.

	Adults. No.	Children. No.	Total. No.
Agricultural.....	6,98,024	3,45,765	10,43,789
Non-agricultural	4,24,713	1,83,783	6,13,496
	11,22,737	5,34,548	16,57,285

17. POPULATION.—The population of the District, according to the returns taken in 1856, is shown in the margin. The next Quinquennial return is now being taken as directed by the Board's Circular, dated 19th March 1862, No. 1,846.

18. EMIGRATION.—The number of emigrants who left the District in the year under report is 708, or 991 below the previous year. The falling off under this head is chiefly owing to the same reasons as those given in the last report, viz., the large amount of employment afforded by the Great Southern of India Railway, and the desire on the part of the landed proprietors to retain the services of their farm laborers. I need hardly add that this decrease is, in no way, to be deplored.

19. RELIEF FROM TAXATION.—The annexed Statement shows the extent to which permanent relief from taxation was afforded to the people in the course of the last 15 years. During the year under report, the Moturpha, or tax on houses and looms, has been totally abolished. This was done in consequence of the introduction of the License tax, and now that that very obnoxious tax has also been repealed, and the Moturpha not again resumed, the people may be said to have been relieved of two taxes at once:—

Name of the items.	Year of abolition or reduction.	Amount.	Remarks.
LAND REVENUE.			
Village poor Pagoda and Bramin Sotantams	Fasli. 1267	Rs. 47,724	Vide Extract Minutes Consultation 11th June 1857—576.
Second crop tax on dry and garden lands.	do.	4,905	Do.
Reduction of Melwaram in certain grain rented villages	do.	3,433	Do.
Taluk and channel fish rents	do.	14,367	Do.
Jungle rent	do.	37	Extract Minutes of Consultation 27th March 1858—400.
Tolls on trees grown on assessed lands remitted	1269	6,966	Do. 17th December 1858—4,661.
Tax on houses and looms	1271	44,300	Vide Act XVIII of 1861.

20. POLICE.—The new Police was fully and completely introduced throughout this District last year. During the present year the new system has continued to work very satisfactorily; and I am convinced that, before long, it will be thoroughly approved of by the natives generally. They are already beginning to understand how necessary it is to separate judicial from executive duties, and how much more efficient the control of the Police must become, when it has been removed from local authorities to central and responsible officers. The defects in the Police at present are the want of a purely detective element, and of education generally amongst the Head and Deputy Constables; but these wants will, without doubt, be supplied as time goes on, and the system is thoroughly introduced all over the country.

21. RAILWAY.—The Great Southern of India Railway from Negapatam to Trichinopoly has been completed during the past year, and its public opening was inaugurated by his Excellency the Governor of Madras, on the 11th of March last. The portion between Negapatam and Trivallur, or 18 miles has been in use since July 1861; and trains have been running from Negapatam

to Tanjore, a distance of 49 miles, from the month of December 1861. The natives of this District appear thoroughly to appreciate the benefits of travelling by the rail, and will, without doubt, always make use of it, if the fares can be fixed so low as to supercede the native mode of conveyances. All that is wanted to make the Railway pay in this District, is the Establishment of a carrying company at the various stations on the line, to take charge of all goods and forward them on to their final destination; and the keeping in good order all the cross roads leading from the interior of the District to the various Railway stations; if these two very desirable objects can be accomplished, there is no District in the South of India, which will be more profitable to a Railway Company than Tanjore.

TRICHINOPOLY, 15th May 1862.

No. 74.

From *Æ. R. McDONELL, Esq.*,

Collector of TRICHINOPOLY.

To *W. HUDLESTON, Esq.*,

Secretary to the Board of Revenue, Madras.

I have the honor to forward my Administration Report for 1861-62, with the usual Statements enclosed.

TRICHINOPOLY DISTRICT.
REVENUE ADMINISTRATION REPORT
for 1861-62, with the usual Statements

A, B, C and F enclosed.

1. **SEASON.**—The season of 1861-62 was not favorable for agriculture; during July and August (the height of the cultivating season) the rain fall was small; the north-east monsoon was unusually early; in September rain was general throughout the District; the rain that fell in November 1861 and January 1862, saved the crops; at the close of the season, our rivers were unusually dry; the general yield of the District was not so abundant, as it would have been had the season been more favorable.

2. **PRICES.**—Prices rose under the influence of the unfavorable character of the season; in consequence of a large importation to this District of Gingely oil seed, the price of this article fell.

3. **PUBLIC HEALTH.**—It was undoubtedly an unhealthy season. Cholera and fever visited all parts of the District, and in the month of June several fatal cases of Cholera occurred among the Europeans at Trichinopoly. Small-pox did not prevail to any extent; some 7,000 persons were vaccinated.

4. **COLLECTIONS.**—There was an aggregate increase in the amount of collections over and above the previous year of Rupees 85,637.

5. **LAND REVENUE.**—Under this head there is an increase of Rupees 10,953 accounted for by the area of land cultivated having been considerably extended.

6. **ABKARRI.**—The Military cantonment at Head Quarters, which affords a fertile source of revenue is excluded; the farms under the Collector's control showed an increase of Rupees 12,347.

7. **COERCIVE PROCESS.**—Not one single defaulter was imprisoned; in three instances land* and property of the defaulters was put up to auction; the high prices that grain realized enabled the Ryot to pay his kist with ease.

8. **MOTURPHA.**—Abolished. Act XVIII of 1861.

	RS.	A.	P.
* Land.....	533	0	0
Property....	3	2	0
	536	2	0

9. **STAMPS.**—The Stamp Revenue under the operations of Act XIV of 1859 (limitation of Suits) and XXXVI of 1860, increased 98 per cent.

10. **CHARGES.**—Annexed is a Statement of the gross collections and charges; there is an apparent increase of about 4 per cent. under the head charges; this is because the Pagoda allowances and pensions due for ten months in the previous year were passed by the Civil Auditor, and brought to account in the year under review.

	1860-61.			1861-62.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Gross Collections.....	16,20,505	0	0	17,06,142	0	0	85,637	0	0	...	...	...
Gross Charges.....	1,17,043	0	0	1,96,553	0	0	79,510	0	0	...	...	...
Per centage...	7	0	0	11	0	0	...	...	...	...	...	...

Statements D. and E. are inapplicable to this Collectorate, and the F. Form needs no remark.

11. **ALL SOURCES OF REVENUE.**—The Revenue of the year under all sources shows an increase over the year preceding of Rupees 1,68,234-4-5 as particularized below:—

Items.	Beriz of Fasli 1270.			Beriz of Fasli 1271.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
LAND REVENUE.												
Permanently settled.....	50,088	9	2	50,088	9	2	0	0	0	0	0	0
Not permanently settled... ..	14,58,083	16	7	15,61,786	12	8	1,03,703	2	1	0	0	0
Total.....	15,08,172	3	9	16,11,875	5	10	1,03,703	2	1	0	0	0
Abkarri... ..	26,434	0	0	40,286	3	4	13,852	3	4	0	0	0
Moturpha... ..	6,245	4	3	475	3	3	0	0	0	5,770	1	0
Stamp... ..	50,342	0	0	99,421	0	0	49,079	0	0	0	0	0
Miscellaneous... ..	7,760	0	0	7,699	0	0	0	0	0	61	0	0
Income tax... ..	24,347	0	0	31,778	0	0	7,431	0	0	0	0	0
Total.....	1,15,128	4	3	1,79,659	6	7	70,362	3	4	5,831	1	0
Grand Total.....	16,23,300	8	0	17,91,534	12	5	1,74,063	5	5	5,831	1	0
Net... 1,68,234-4-5												

12. **GENERAL RESULTS.**—The District is gradually progressing, and the status of the people is improving year by year. Tiled houses take the place of mud huts, and the whole appearance of the population shows unmistakable signs of increasing prosperity.

13. **REVENUE SURVEY AND SETTLEMENT.**—The Revenue Survey operations in this District are completed, and Mr. Puckle, Deputy Director of Revenue Settlement, who has also very recently been appointed as Special Assistant in this Collectorate is now busily employed, in preparing Registers for every village showing each individual holding. So soon as these are complete and the rates of Land tax on the several description of lands fixed the objectionable practice now in force of charging on each kind of crop grown will pass away, the Ryots are delighted at the prospect of the early introduction of the new assessment; I believe that if the rates decided on are liberal to the Ryots that a great and steady impetus to cultivation will be the result.

14. **REDUCTION IN LAND ASSESSMENT.**—As shown below the reductions under this head, during the last 15 years, amounts to Rupees 3,46,837-13-5. Government have not been losers by the liberal concessions made; for notwithstanding the discouraging character of the season, the revenue of the year exceeds that of Fasli 1263 (the year preceding that in which the reductions were authorized) by Rupees 2,49,303.

Reduction in Fasli 1264.....	1,10,163	10	3
" " 1265.....	35,620	0	4
" " 1266.....	92,653	0	8
" " 1267.....	10,785	14	11
" " 1268.....	27,586	1	9
" " 1269.....	31,371	11	9
" " 1270.....	16,629	4	3
" " 1271.....	22,028	1	6

3,46,837 13 5

Add reduction of Garden tax in Manaparai..... 1,840 8 2

Total... 3,48,678 5 7

15. INAM COMMISSION.—One of the Commissioner's Deputies has just joined the District, and has commenced work by taking up the villages now held entirely on Inam tenure; on the completion of this part of his duty he will proceed to deal with the several Inams dispersed in different villages.

16. EMIGRATION.—Very few persons some 206 emigrated to Ceylon, increased wages for labor here operates most favorably; the Railway works have hitherto found employment for large bodies of skilled laborers as well as ordinary coolies.

17. POLICE.—More than a year has elapsed since the introduction of the Mofussil Police Force into this District; matters in this respect are no worse than they were under the old regime, the detective element in the force is sadly deficient. I have no doubt that in time the efficiency of the force will increase; the Superintendent has had to contend with many difficulties; from some cause or other, the service is not attractive, and Captain Marsack assures me that great numbers of the Force have resigned; this is of course a grave obstacle to the efficiency of the Police Establishment.

18. RAILWAY.—Trichinopoly is now brought within four hours' communication with the rising sea-port town of Negapatam; the line was opened by his Excellency the Governor on the 11th of March last. All classes take advantage of this easy and quick mode of transit; the line has been so recently opened that it would be premature to offer any opinion as to what the financial results of this speculation are likely to be. It is hoped that eventually the line may be connected with the Madras and Salem Railway.

MADURA, 24th May 1862.

No. 105,

From V. H. LEVINGE, Esq.,

Collector of MADURA,

T. W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

1. I have the honor to submit my Administration Report for the official year ending 30th April 1862, accompanied by the usual returns A to E.

2. SEASON.—The year was unfavorable for agricultural operations. Rain fell abundantly in March and April, which was of great service to the early wet cultivation, and for the preparation of the dry lands for sowing. At the end of July and in August there was a good fall of rain, and the Ryots extensively sowed their dry lands; heavy but partial showers fell in September, and the wet lands were planted and sown, and preparations were made to plant them extensively on the expected fall of insufficient rain in October and November, but unfortunately very little rain fell in October and none in November and December; in fact the north-east monsoon which should

visit the District in November totally failed. The consequence was that the dry crops which looked splendid in October were lost in many places, and in others yielded only half produce, and the wet crops in many places perished along with the young plants which the Ryots had got ready to plant out at the proper season.

3. In January, for two days, light rain fell in the plains, which was of slight benefit; but it was heavy on the hills, floods came down the rivers which saved the crops, dependent on the rivers, and they yielded good crops; there was slight rain again in February but it was out of season and of no benefit, and none fell in March and April, excepting on the hills in April, which filled some tanks in the Periakolam and Palaney Taluks at their foot.

4. The Melloor Taluk suffered the most, the wet crops suffered to an extent of acres 12,977, yielding a revenue of Rupees 47,976, and the Trippatoor division of the Shevagungah Zemindary which adjoins the Melloor Taluk equally suffered, but the people found relief in emigration to Travels, and by working on the Great Southern of India Railway.

5. The year has not been healthy generally, the town of Namrud only suffered severely from Cholera.

6. VACCINATION.—The number of children stated to have been vaccinated during the year under report is noted in the margin. Much benefit to the cause is likely to arise in consequence of the Zillah Surgeon making unexpected inspection tours, he detected one vaccinator making false returns.

7. EMIGRATION.—The increase in the number of emigrants during the year under notice is 51,513. This is to be attributed to a deficient harvest, and the great dearness of provisions.

8. EXTENT OF CULTIVATION. STATEMENT A.—The following abstract shows the cultivation during the official year under report compared with that of the last year.

Description.	1860-61.		1861-62.		Increase.		Decrease.	
	Acres.	rs.	Acres.	rs.	Acres.	rs.	Acres.	rs.
Dry.....	4,40,889	5,92,685	4,63,385	6,17,616	22,496	24,931	...	...
Wet.....	1,18,476	5,19,664	1,11,249	5,24,134	...	4,470	7,227	...
Garden.....	26,651	83,946	27,430	85,983	779	2,037	...	...
Total...	5,86,016	11,96,295	6,02,064	12,27,963	23,275	31,668	7,227	...
				Net	16,048			

9. The increase in the dry cultivation is attributable to early heavy rains in March, April and August.

10. The rise in the assessment on the wet cultivation is owing to the higher prices now obtaining for the produce of the Amani Sittanaidel villages, while the decrease in the extent of wet cultivation is ascribed to deficiency of rain in the cultivating season.

11. Notwithstanding the failure of the monsoon, there was an increase in the wet cultivation in all the Taluks excepting Melloor, the decrease in which absorbed the increase in that of the other Taluks, leaving a net diminution of 7,227 acres as shown in the above abstract.

12. The garden cultivation usually increases when the dry and wet is unfavorable, the Ryots being forced to it for its profitableness and for the sake of obtaining a living.

PRICES. STATEMENT B.—The prices of almost every kind of agricultural produce were permanently high, and were much higher than those of the last year. This is owing to the deficient harvest during the year under notice, as also to large exports.

14. The price of labor and the hire of carriage of all sorts continue high, ascribable to emigration, high price of food, general prosperity, and increasing demand for employment.

15. REVENUE OF THE YEAR.—From the marginal figures, the Board will, with satisfaction, observe that the falling off in the Land Revenue of the year under notice including the Peshcush of the Zemindaris when fully adjusted, will, not probably be so much as may be anticipated from the above description of the season.

Land Revenue of Fasli 1270 as shown in paragraph 9 of the last Report	Rs. 19,96,491
Estimated do. of Fasli 1271	19,70,063
Decrease	26,431

16. The subjoined abstract gives the Revenue Collections under its various heads as compared with those of the past year.

	1860-61.	1861-62.	Increase.	Decrease.
Land Revenue.....	20,09,431	20,11,428	1,997	...
Abkari...	85,912	85,893	...	19
Income tax.....	87,902	1,30,051	92,149	...
Moturpha...	262	1,605	1,343	...
Sea Custom...	27,974	39,983	12,009	...
Land Custom...	235	324	89	...
Salt...	4,11,130	6,23,627	2,12,497	...
Stamps...	91,445	2,10,995	1,19,550	...
Total.....	26,61,291	31,03,906	4,39,634	19
		Net	4,39,615	

17. The Statement C, showing the collections of Revenue has been prepared in reference to the arrangement of items recently made in the Return of the Demand, Collection and Balance.

18. INCOME TAX.—The Revenue from the Income tax shows a large increase of Rupees 92,149, which is mainly owing to the collection, made in this year, of a greater portion of the assessment due for 1860-61 not confirmed in that year.

19. MOTURPHA.—The small increase of Moturpha requires no special notice. This duty which was only collected in the newly transferred villages of Tinnevely has been abolished by Act No. II of 1862.

20. SEA CUSTOM.—Increase in trade and the enhanced duties collected under the new Tariff increase 12,009. have produced this satisfactory result.

21. I must beg here to observe that the Board will see some difference between the amounts of the Sea Custom Revenue entered in the Statement marked C and E, respectively. This discrepancy arises partly from the change made by the late Acting Collector Mr. Hathaway in the period of closing the accounts of the Salt Kacheri, as explained in paragraph 59 of my Settlement Report for the past Fasli 1270, which custom was since discontinued, and partly from the usual exclusion of the Sea Custom Extra Revenue from the Statement E, while it is included in the Statement marked C.

22. CUSTOMS LAWS.—The trade of the District is chiefly coasting with places under the Government of India and with Ceylon; the activity of the Salt Deputy Collector has much discouraged smuggling.

23. NEW TARIFF.—Only a year has elapsed since the introduction of the new Tariff, during which period two complaints regarding it have come to my notice, the one alluded to in paragraph 18 of my last Administration Report regarding the levy of duty on Betel-nuts, the other regarding the valuation of small chanks. As will be seen from Statement marked E, the Tariff does not seem to interfere with trade.

15. The increase of Rupees 1,23,907 in salt revenue is owing to the enhanced price of salt as observed in paragraph 8 of this Report.

16. The net increase of Rupees 5,875 under the head of Sea Customs is chiefly attributable to a larger importation of Wines, Spirits, and Piece Goods.

17. The decrease of Rupees 68,108 under the head of Moturpha, is owing to that tax having been abolished on the introduction of the new License tax which has also been since abolished.

18. The increase of Rupees 41,401 under the head of Stamp Revenue has arisen from the working of Act XXXVI of 1860. The Act is working well.

19. The increase of Rupees 23,366 in the collections under the head of Frontier Duty, is partly owing to a larger importation of Betel nut, Jaggery, Punnacoy oil, Fish, and Cocoanuts, and partly to a large exportation of Piece Goods, Cotton thread, Gingely oil, and Rapeseed.

20. The decrease of Rupees 1,21,794 in Land Revenue under the head of Sevoy Jummah is principally owing to the revenue realized from the Pearl Fishery which took place at Tuticorin in the months of March and April having fallen short of that of the previous year by Rupees 1,21,273-4-0. The increase of Rupees 7,071 under the head of Sundry Sources, has arisen from the penalty on unstamped documents which was credited in the accounts under the head of "Stamps" during the year 1860-61, being now entered under "Sundry sources of Revenue."

Assessment...	1,13,403	made between 1st May 1861 and 30th April 1862, amounts to Rupees 1,21,647, as shown in the margin, inclusive of stoppages made from official salaries, &c., by the ex-officio Assessor. Of this sum Rupees 84,571 were collected up to 30th April 1862. The collections were made with ease. No defaulter has been imprisoned.
Stoppages from official salaries, &c...	8,244	
	1,21,547	
Assessment...	76,327	22. The new seeds that were introduced in this District during the year under report for trial, were Egyptian Cotton seed, Divi Divi seed, Sargo seed, and Imphee seed. The reports on the same will be forwarded in due course, after the result of the trials have been ascertained.
Stoppages from official salaries, &c...	8,244	
	84,571	

23. The number of Native Emigrants to Ceylon during the year under review was 12,691 men women and children, or 1,559 less than the number that went in the previous year. This decrease is attributable to the poorer classes having found employment in this District, on account of a rather favorable season. The number that returned from Ceylon was 14,131 or 222 in excess of the previous year.

24. The general health of the Province was good. Fever prevailed in the Taluks of Tonkasy Strivilliputtur, Nanguneri, and Panchamahl. There was some loss of cattle from disease, but to no great extent.

25. The new scale of Taluk Establishment has up to this time been introduced in only 4 Taluks, and the saving effected from this revision amounts on the 30th April to Rupees 1,065-11-16. On the complete introduction of the new Police, the working of the system will be reported upon.

26. The Batta Rules are working well, as the increase in the rate of Batta covers the expenses of travelling.

COIMBATORE, 20th May 1862.

No. 112.

From P. GRANT, Esq.,

Collector of COIMBATORE,

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

1. I have the honor to submit my report on the Revenue Administration of this District for the past official year 1861-62, together with the three Statements prepared in the prescribed form.

2. SEASON.—The season was very bad.

The south-west and north-east moonsons failed to a very great extent, and what rain fell was partial and unseasonable. The fall of rain did not exceed inches 19 $\frac{1}{2}$, which was less by 5 $\frac{3}{4}$ inches than the fall in the previous year, and which was considered a bad one. The natural consequence of the state of the season was that much dry land was left uncultivated, whilst such of that which was sown, yielded less than a third of its average crop. What with a scarcity of produce, accompanied by enhanced prices for food and the cessation of the Railway works the state of the people was far from satisfactory; a reference to my predecessor's letter marginally* noted will throw light on these circumstances. The Pollachi Taluk, which from its situation within the influence of the south-

	Inches.	Fathoms.
May 1861..	2 2	
June..	1 8 $\frac{1}{2}$	
July..	2 2 $\frac{1}{2}$	
August..	3 1 $\frac{1}{2}$	
September..	1 5 $\frac{1}{2}$	
October..	3 14	
November..	0 6	
December..	0 8 $\frac{1}{2}$	
January 1862..	0 0	
February..	0 4	
March..	1 8 $\frac{1}{2}$	
April..		
Total..	19 4 $\frac{1}{2}$	
Total rain-fall in 1860-61..	24 6 $\frac{1}{2}$	
Difference..	5 1 $\frac{1}{2}$	

* 9th January 1862, No. 4. west monsoon, has hitherto been considered a favored part
27th do. „ No. 19. of the province suffered so much from want of rain, that many of
22nd February „ No. 43. the wells in it were dry, and water was being (and is I fear
27th do. „ No. 48. at this moment) bought from those fortunate enough to have
13th March „ No. 58.

it, for the use of both men and beasts.—Vide Mr. Thomas' letter, dated 24th April 1862, No. 96. As was to be expected, remission for waste, failure of and short crop on dry lands became necessary, but every attention and precaution in the Jamabundy is being adopted.

3. PRIVATE TANKS.—The season was so dry that no attempts to construct or reclaim private tanks were made.

4. In a season like the past the Ryots have had to depend much on their lands irrigated from wells, and the effects of the liberal and just policy of allowing them the benefit of improvements made at their private expense, must have been widely and beneficially felt. According to existing accounts the number of wells thus constructed is 4,500. Besides the direct effect on the owners of the wells, who in a season of scarcity were maintained in a state of comparative comfort on the produce raised from the water from them, the moral effect on their mind has been considerable, for there can be little doubt that if the wells had not existed, many of the people would have betaken themselves to unlawful means to obtain a subsistence.

5. PUBLIC WORKS.—The usual annual Report on the Public Works will be submitted on the receipt of the requisite accounts from the District Engineer.

6. RAILWAY.—The Railway works have almost been completed. Station works alone remain unfinished. A large body of the people of the poorer classes have thus lost the means

24. The great increase in the Revenue from Salt is owing to larger sales and to the rise in the monopoly price; much attention is being paid to the administration of the Salt Department, and I hope that by the next year the result of this branch of Revenue will be still more gratifying.

25. The revenue from Stamps shows the large increase of 1,19,550. This favorable result is wholly attributable to the operation of the Stamp Act No. XXXVI of 1860.

26. The new Police have been fully introduced during the year, and the whole of the Revenue and Taluk Magisterial Establishments remodelled and they work satisfactorily, it requires further trial to ascertain whether the area of the Dindigul Taluk is not too great for careful supervision in both Revenue and Magisterial work by one Tahsildar.

27. DISTRICT PRESS.—The District Printing Press continues a most valuable and economical adjunct to the office. The number of local Gazettes issued is 242.

28. FREEHOLD RULES.—The principle of granting land on freehold tenure is becoming understood. One Title Deed was given during the year under notice, and in three cases the Deeds were submitted for the Government seal.

29. GENERAL REMARKS.—The Revenue of the year, considering the badness of the year, has been tolerably regularly collected, coercive process was resorted to in a few instances, the amount of revenue balance recovered by it was but Rupees 454.

30. No Ryot suffered imprisonment for kist balance, but three village officers were imprisoned for embezzling revenue collections. Two were released on payment of the amount embezzled by them, and one on the conviction of his inability to pay the amount of fine.

31. Seven tanks were constructed during the year under reference at a cost of 460 Rupees, and the dry land converted into wet during that period was 7 kanis paying a Punjab tax of Rupees 9.

32. The number of wells sunk was 282, and the extent of land brought under garden cultivation by them is 436 kanis paying a tax of Rupees 793. This is satisfactory, but the great demand for labor in the District, on the Railway, and for Ceylon, has partially obstructed the more extensive building of the new wells.

KOVILPUTTY, 17th May 1862.

No. 200.

From J. SILVER, Esq.,

Collector of TINNEVELLY.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

1. I have the honor to submit the following report on the Revenue Administration of this District for the Official year 1861-62, accompanied by returns prepared according to the forms prescribed in the Board's Circulars Nos. 506, dated 11th February 1859, and 2,034, dated 26th April 1860.

	Official year 1860-61.	Official year 1861-62.	Increase.
	Acres.	Acres.	Acres.
Carr.....	39,778	78,189	38,411
Peshanum....	1,39,884	1,41,857	1,973
Total..	1,79,662	2,20,346	40,684

2. From the accompanying Statement A, it will be seen that there has been a large increase of 40,684 acres in the wet cultivation raised during the past official year as shown in the margin for reasons stated below.

3. Owing to the timely setting in of the south west monsoon, the cultivation raised in the Carr season exceeded that of the previous year by Acres 38,411 and the yield was good.

4. At the commencement of the Peshanum season as there was a good fall of rain 1,41,857 acres, or 1,973 acres in excess of the previous year, were cultivated. Owing to the failure of rain from the middle of November to the end of December 1861 the Peshanum crops were suffering greatly from want of water, especially in the Northern Taluks, but providentially rain having fallen all over the District in the beginning of January, the crops were saved. A portion however in the Northern Taluks had perished before this change in the weather, and the outturn of the harvest has on the whole been tolerable.

5. The Dry cultivation exceeds that of the Official year 1860-61 by Acres 28,670, but the crops yielded rather scanty produce, owing to the failure of timely rains.

6. In the Garden cultivation there has been an increase of Acres 1,142 over that raised during the preceding year, the Ryots having bestowed greater pains in extending the cultivation under wells, anticipating a deficient yield of the Dry crops from want of timely rains.

7. From the Statement B, it will be seen that the prices of the different kinds of Grain except Gingelly Oil Seed, Paddy, and Rice, were higher than those of the preceding year, which is attributable to the deficient yield of the Dry crops. The fall in the price of Paddy and Rice is chiefly owing to the favorable character of the season as regards the Nunjah lands, and partly to a decrease in the export to Travancore. The price of Rape seed has greatly fallen below that of the previous year, as the produce was abundant.

8. The increase in the Revenue derived from salt is owing to the rate per Indian maund of Government salt purchased for Home and Inland consumption, having been increased to Rupee 1-8-0, agreeably to the Notification of Government published in the "Port Saint George Gazette" of the 25th June 1861, page 881.

9. The extent of land brought under Cotton cultivation in the year under consideration, exceeded that of the preceding year by Acres 1,382. The yield was good, and the price was higher than that of the previous year, owing to the great demand in the market.

10. The price of the most common and inferior sort of Indigo manufactured and used during the year under report, was Rupees 4 per maund of 25 lbs., while that of a superior quality imported into and sold in this District during the same period, amounted to Rupees 38 per maund of 25 lbs.

11. From the Statement C, it will be observed that there has been a net increase of Rupees 30,175, in the collections of 1861-62, under the head of "Land Revenue Permanently settled," above those of the previous year, owing chiefly to the Peshcush having been punctually paid, and partly to the arrears outstanding at the commencement of the past Official year, having been larger than those at the corresponding period of the previous Official year.

12. The increase of Rupees 3,52,662 in the collections under the head of "Land Revenue not permanently settled," is chiefly owing to the favorable character of the season, and the consequent increase in Cultivation and Revenue, and partly to the timely collections of the Kists.

13. The public Revenue was collected with facility; compulsory measures were resorted to in only a few instances in the Taluks of Tinnevely and Tenkasy. The value of real and personal property sold for the recovery of arrears, and the amount of the arrears for the recovery of which process was issued, are shown in the marginal Statement, but no person was imprisoned for arrears.

	Number of Defaulters	Value of property sold.		Amount realized by sale.		Amount of arrears of Revenue deducted.	
		No.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Personal property	2	2	472 6 2	657 12 3	468 9 2		
Real do.	2	2	35 6 8	78 12 0	35 3 0		
Total	4	4	507 12 10	738 6 3	503 11 2		

14. The increase of Rupees 13,204, in the collections under the head of Abkarry, is owing to the high rent obtained for this farm.

enjoyed for some years of gaining a comfortable subsistence, and felt the loss much, and if the coming season does not prove a good one, the re-action, it is to be feared, will be considerable, and tend to the increase of crime.

7. CULTIVATION.—Wet cultivation remains pretty much the same as last season. In dry lands there is a decrease of Acres 1,01,766, bearing an assessment of Rupees 76,168; the cause of this has been given in detail in paragraph 2. Garden cultivation exhibits a decrease of Acres 18,527, assessed at Rupees 50,537; this is attributable partly to a portion of the land which ought to have been included in the return for May 1861, having been cultivated in, and included in the Return for April 1861, and partly to a portion of the land, which ought to have been brought to account in April 1862, not having been cultivated in that month for want of rain entailing a corresponding scarcity of water in the wells. This difference will disappear in the accounts of the Fasli year.

8. PRICES.—Prices of all kinds of grain, gingelly oil seed excepted, were high.

9. COLLECTIONS.—Under the head Land Revenue, there is a decrease of Rupees 3,64,180, but from this must be deducted Rupees 1,06,050, the income from Forests, which under orders from the Board has now been carried to the head "Extra Revenue." The increase in the Forest Revenue this year arises from the sales of large quantities of Teak cut in the Medunalai Forests in Wynad, and which are rented by Government from the Nelumboor Rajah in Malabar.

10. ABKARRY.—The increase in Abkarry is owing to increased competition for the farms.

11. STAMP AND INCOME TAX REVENUES.—The increase in the Stamp and Income tax revenue is due to obvious reasons, which do not seem to call for remark.

12. On the whole the collections show a decrease of Rupees 1,31,863 as compared with the previous year, but when the nature of the past season is considered, there is every reason to be satisfied with the result.

13. PLANTING.—Under the orders conveyed in the Board's Proceedings of the 2nd February 1861, No. 583, Mr. Thomas has expended from the Local Funds, a sum of Rupees 2,000 in planting topes. A fine field for tope planting than this Province seems to afford, it would, I think, be difficult to meet with. The planting, if persevered in, ought to prove most beneficial to the country, which seems to be particularly devoid of shade; this want of trees may in a measure account for a low average fall of rain.

14. COTTON.—Up to April 1862, there were 82,145 Acres under Cotton cultivation. His Excellency the Governor's Minute communicated with the Board's Proceedings, dated 1st November 1861, No. 5,995, was fully made known in the District, and some of the Ryots have commenced the cultivation of Cotton according to the terms proposed; but the season has been dry, that we cannot feel very sanguine as to the result.

15. My predecessor, Mr. Thomas, in consideration of the bad state of the season, and from his personal knowledge of the condition of the poorer classes, applied to Government for 30,000 Rupees to be laid out in improving cross roads, and deepening wells; of this sum Rupees 15,329 have been received from the District Engineer, and are now being laid out in the Taluks marginally noted; every care is being taken to ensure the certain and economical expenditure of the sum, which will no doubt prove a great boon to the suffering poor.

16. The promulgation of Lord Canning's order sanctioning the partial redemption of the land tax and the sale of unassessed waste, seems to have thrown many people into a state of excitement, and raised expectations of future profits to be equalled only in the gold regions of California and Australia. An inspection of the Land Register containing the names of the applicants under the above Rules, shows that much of the good land on the Neilgherries has been applied for.

17. POLICE.—The Superintendent of Police has assumed full charge of the Police Administration of the Province with the exception of Colligal Taluk. The known energy and tact of the

Superintendent Captain Weldon and his Assistant Lieutenant Palmer are in themselves guarantee that the new system will be well worked, and ultimately succeed to the satisfaction of all members of the community, the evil disposed alone excepted.

18. **CRIMES AND MISDEMEANOUR.**—Although in crimes and misdemeanours there was a slight increase as compared with the state of crime in the past year, the detective powers of the Police were successful in bringing many of the parties concerned to punishment.

19. **EDUCATION.**—A new school is under construction at Suttimungalam; when completed the total number in the province will be seven.

20. **PRINTING PRESS.**—A supply of Types lately received will enable the Printing establishment to turn out more and better work than is now issued, and to relieve the various Departments of the Collectorate by a more extensive issue of printed forms than seems to obtain at present.

21. **REVISION OF ASSESSMENT.**—On this subject I would refer the Board to Mr. Thomas' letter, dated 18th May 1860, No. 57, paragraph 16.

22. **COMPULSORY MEASURES ADOPTED FOR THE RECOVERY OF REVENUE.**—No Revenue defaulters were imprisoned during the year under review. In four instances only in the Sub-Collector's Division was property sold for arrears of revenue under the orders of the Board, dated 23th June 1861, No. 3,351. The extent of land sold was Acres 3-11, assessed at Rupees 25-4-8, and the sale proceeds amounted to Rupees 151-8-0. The arrears due including interest were Rupees 218-13-3, and the balance paid to the defaulters 32-10-9.—*Vide* Return of the sales of land for August 1861.

SHEVAROY HILLS, 20th May 1862.

No. 112.

From the Honorable D. ARBUTHNOTT,

Collector of SALEM,

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

1. I have the honor to submit the usual Report on the Revenue Administration of the Salem District for the official year 1861-62.

2. The enclosed three Statements marked A, B and C, prepared in accordance with the standing orders of the Board, give the particulars of the cultivation, the prices, and the revenue collections for the year.

3. **SEASON.**—The season though unfavorable was tolerably good compared with the preceding year. It however varied in the District; the Talaghat Taluks have been more fortunate than the Baramahl and Balaghat Taluks. In the latter Taluks, there was a considerable extent of Nunjah waste, and a partial failure of crops. More remissions were, therefore, called for both for Shavi, and for waste in these Taluks.

4. The remissions granted in the year under report amounted to Rupees 2,648 under the head of Shavi, and Rupees 26,703 under the head of waste. More than three-fourths of these remissions appertain to the Taluks above the Ghats. The remissions granted during the preceding year amounted to Rupees 14,833 under the head of Shavi, and Rupees 27,056 under the head of waste.

5. **SANATORY CONDITION.**—The general health of the District was good, compared with the preceding one. Disease, however (chiefly cholera) prevailed at different times in various parts of the District, but fortunately the epidemic was less fatal than usual.

6. **PRICES.**—Notwithstanding the somewhat favorable character of the season compared with the preceding year, the prices have slightly risen. This continued rise is chiefly ascribed to the

growing demand for grain from the neighbouring Districts, especially Coimbatore. The prices are remunerative to the producers, and far exceed the commutation standard.

7. Price of labor is nearly the same as in the preceding year. It ranges from 2 to 2½ Annas a day.

8. **CULTIVATION.**—The extent of wet cultivation was acres 59,845, assessed at Rupees 4,55,865, showing an increase in the cultivation of acres 1,843 assessed at Rupees 15,625. The extent of dry cultivation was acres 9,01,052, assessed at Rupees 13,02,986 showing an increase over the past year of acres 17,331, assessed at Rupees 41,061. The extent of garden cultivation was acres 14,930, assessed at Rupees 85,810 giving an increase of 200 acres (assessed at Rupees 7,435) above the past year. The somewhat favorable character of the season combined with the liberal reductions recently effected in the land assessment, and the high prices offered for grain accounts for the increased cultivation.

9. **REVENUE COLLECTIONS.**—It will appear from Statement C. that the Revenue collected during the year from land, sundry sources, and extra revenue, amounts to Rupees 26,03,333, which is 3,28,893 Rupees more than the collections made during the past year.

10. **LAND REVENUE.**—The collections under this head exhibit an increase of Rupees 2,66,741. This increase is owing chiefly to a greater punctuality in the collection of kists.

11. **ABKARRY.**—The collections under this head amount to Rupees 1,31,866. The Abkarry lease of this District terminates with the current Fasli. The sale of the farm for a further period of five years has been advertised and will be put up on the 27th instant. It is expected that there will be an increase of revenue from this source on the renewal of the farm.

12. **MOTURPHA AND LICENSE TAX.**—The small sum of Rupees 6,701, which appears under the head of Moturpha, was collected on account of arrears of the preceding year.

13. Act No. XVIII of 1861 was introduced in September last, and the lists of persons to be assessed were completed for nearly the whole District when the Order of the Government of India, dated the 21st February 1862, No. 26, was received revoking the Act. An abstract of the Resolution of the Supreme Government was printed in the vernacular and circulated largely throughout the District. Care was taken that the small sum of Rupees 550, collected before the receipt of the Supreme Government Order, was refunded to the proper parties.

14. **STAMP REVENUE.**—The collections under this head amounted to Rupees 1,31,087 showing an increase over the past year of Rupees 76,218. The increase under this head is partly to be ascribed to the renewal in December last of old Bonds and Deeds in consequence of the postponed Act regarding the limitation of suits coming into operation on the 1st January 1862.

15. Stamps are sold at 20 different places in the District. At each of these places a person has been licensed to vend Stamps. With the exception of one case, viz., the vendor at Pennagarum no public servant has been licensed to sell Stamps in this District. At Pennagarum as no private person consented to undertake the duty, the Sub-Magistrate was licensed.

16. **FOREST REVENUE.**—The collections under this head amount to Rupees 52,125. Of this Rupees 38,727-3-0 was the seigniorage levied on sleepers supplied to the Railway Company. This latter amount was paid by the Railway Agent into the General Treasury at Madras, and credit was given to this District.

17. New rules for the conservancy of the Salem jungles were introduced during the year under report. Under the old rules the tax was confined to timber only. Under the new rules it was extended to firewood and bamboos besides raising the tax on timber from one Rupee to two. The Tax on Firewood is levied to six Annas a bandy load. The tax on bamboo is levied at 12 Annas per bandy load containing 48 bundles of the larger kind of the bamboos, and 6 pie on each bundle of the smaller kind. The tax collected on firewood and bamboos during the year amount to Rupees 2,459-4-9, and 2,867-2-0 respectively.

18. Villagers have not been prohibited from enjoying their immemorial rights of cutting fuel, and small wood for domestic and agricultural purposes free of charge. A report on the subject

of the Forest Conservancy of this District will, as directed by the Board, be embodied in my Local Fund report, which will be submitted in a few days.

19. **INCOME TAX.**—5,408 assessments were made under this head for 1860-61 yielding a tax of Rupees 42,934-10-0, of which Rupees 33,994-7-3 had been realized up to the end of last month. In 1,857 cases surcharges were made, and in almost all these case appeals were preferred, but the number of cases settled in favor of the appellants were comparatively few.

20. The cost of the establishment for the year 1860-61, including contingent charges amounted to Rupees 1,766-3-9, or 0-8-0 per cent. on the total assessment made for that year.

21. The assessment made up to the present date on account of the current year 1861-62 amounts to Rupees 26,590-10-0 of which 8,472-13-8 has been already realized. The introduction of Act XXI of 1861 seems to be in favor with the people, for only in 308 cases people have elected to make fresh returns.

22. The people offered no opposition to the requirements of the Law. In only one case the Bill Collector of the Salem Town was opposed in attaching the personal property of a defaulter, and in this case the Deputy Magistrate fined the opposing party under Section 219 of the Income Tax Act.

23. No assessment was made by cypher, as no one desired it, neither has any application been made for assessment by Punchayet.

24. **EXTENT TO WHICH COERCIVE MEASURES WERE EMPLOYED.**—In 1,614 cases it was found necessary to resort to this measure. Of this number in 1,231 cases real property, and in the remaining 383 cases personal property was attached. The arrears in all these cases amounted to Rupees 11,251-13-8. This shows an increase of 1,206 cases over that of the preceding year, an increase arising from more than one cause. The discontinuance of the practice formerly pursued of removing from the Puttah lands of deceased ryots, and of ryots said to have absconded, and in some instances waste lands has led to the attachment of lands in a large number of cases. Stringent measures adopted for the collection of the old revenue balances extending over a period of six years have also caused a large increase in the number of cases in which property was attached.

25. It was only in 699 cases, or one-third of the whole number attached, that property was actually sold. The arrears in these cases were Rupees 5,182-9-11, and the amount realized by the sale was Rupees 2,288-2-11.

26. The practice of imprisoning Revenue Defaulters is, as stated in former reports, a thing, unknown in this District, and in no case during the year has recourse been had to such a measure.

27. **CULTIVATION OF NEW PRODUCTS.**—No new products appear to have been raised by the people during the year. The seeds referred to in the margin were received from the Board during the year, and were distributed among those who have undertaken to try them. The result of the trial of each description of seed will be separately reported in reply to the Board's Circular which accompanied the seeds, as soon as the persons to whom the seeds were distributed, report the result of the experiment tried by them.

28. **COTTON CULTIVATION.**—Land employed for cotton cultivation during the year was acres 22,611-39-0, assessed at Rupees 35,742-6-7. In this District cotton is produced chiefly for local consumption. Messrs. Fisher and Co. are the only persons who buy any cotton in this District for exportation.

Faslis.	Land Revenue.	19. REDUCTION OF ASSESSMENT. —The permanent reductions made in the
1264...	13,23,982	land assessment amount for the current Fasli to Rupees 1,91,212-8-8.
1265...	13,71,285	The marginal note shows the land revenue for the last 7 Faslis. From the
1266...	15,19,699	steady improvement in the land revenue, notwithstanding the adverse cha-
1267...	15,52,991	acter of the seasons during several successive years, it is manifest that the
1268...	16,42,697	wise and liberal measures of relief introduced are certainly producing the
1269...	16,08,158	
1270...	16,44,390	

results expected from them. The Board will see that the reductions, though they amounted to nearly 2 lacks of Rupees, have been attended with no actual loss to the Government.

30. **ROAD FUND.**—The new road fund, which is formed by tax of 3 pie levied on every Rupee in the assessments of all lands affected by the reduction, amounts for Fasli 1271 to Rupees 16,600-14-10. This amount has been credited to the head of Local funds.

31. **EMIGRATION.**—According to the reports of the Tahsildars, 361 emigrants collected by the Maistries sent for the purpose by the Emigration Agent left the District for the Islands of Mauritius and Ceylon.

32. **REVISION OF ESTABLISHMENTS.**—The office establishment of the Collector, Sub-Collector and the Head Assistant Collector, were re-arranged according to the new scale on the 1st May 1860. The Taluk establishments were placed on the new scale Taluk by Taluk, simultaneously with the introduction of the new Police into each Taluk. At the date of the last report there remained only three Taluks which were not placed on the new footing. These Taluks have since been placed

	Cost of old establish- ment.	Cost of new establish- ment.	Increase.	Decrease.
Huzur....	2,700 8 0	2,871 0 0	170 8 0	0 0 0
Taluk... ..	7,062 0 6	5,530 0 0	0 0 0	1,532 0 6
Total...	9,762 8 6	8,401 0 0	170 8 0	1,532 0 6
			Net.....	1,361 8 6 per month.
				16,333 6 0 per annum.

on the new scale. The organization of the Taluks, and the revision of the Huzur and Taluk Revenue establishments, is now complete in this District. The financial result of the revision is an annual saving to the amount of Rupees 16,333-6-0, as shown in the margin.

33. The revision of establishments has, I believe, been attended with beneficial results in promoting efficiency and raising the moral standard of the public servants generally. An addition to the establishment of the new Salem Taluk, which ranks as a first class Taluk (consisting of 3 old ones) was found really necessary. My predecessor met this want by transferring two cultivation Inspectors from Kistnageri and Tripatur (smaller Taluks) to Salem. To give the Salem Tahsildar further aid the Magisterial charge of the town was made over to Mr. Boalth,* the Special Deputy Collector, whose charge below was before confined to cases triable by a first-class Sub-Magistrate in the two Taluks forming the Magistrate's Division.

34. **POLICE.**—At the date of the last year's report three Taluks still remained under the old system. These Taluks have since been taken up by the Police, and the whole District is now under the operation of the new Police Act.

35. Much has been done to weed the force of the bad and suspicious characters which had entered it at the beginning, and to thoroughly organize the force. Several educated and respectable men have been selected to fill the office of Inspector, and men to fill the offices of Head and Deputy Constables were also selected with care.

36. The Taluk and Sub-Magistrates are gradually coming to know their relative position towards the Police, and the people too, I believe, are beginning to appreciate the new system. In a short time the force will, it is hoped, fully meet the expectations it has raised. At Salem a Police school has been established under the immediate supervision of the Superintendent, and every man entertained in the Police undergoes a course of instruction in the Police Act, and rules, before being sent out on duty.

37. **REVENUE SETTLEMENT AND SURVEY.**—The Revenue Settlement and Survey Departments have made considerable progress during the year. The demarcation of nearly the whole District has been completed, and there remain only four Taluks to be surveyed. It is supposed that the new Settlement will be introduced at the Jamabundy of the ensuing Fasli.

38. **FREHOLD RULES.**—Every publicity was given to these rules, but though they have been in force for nearly three years in no case have the people availed themselves of the benefit of the rules. Allotments on the Shevaroy Hills have been marked out by the Settlement Department, and as soon as the list is received from the Deputy Director it will be submitted to the Board.

39. **RULES FOR THE SALE OF WASTE LANDS.**—These rules were circulated with the Proceedings of the Madras Government, dated the 27th February 1862, No. 433. The Government have not yet permitted the publication of these rules, but have directed the Collectors to register all applications, and to take preliminary measures prescribed in paragraphs 5, 6, 7, 9 and 14 of the rules. Seventy applications have already been received for lands under these rules. The applications have been registered and sent to the Tahsildars for the necessary inquiry.

40. **EDUCATION.**—No new schools have been established during the year. A sum amounting to Rupees 2,500 was subscribed by the inhabitants of Salem for a building for the Zillah school at Salem. The Government having granted 5,000 Rupees in aid of the amount contributed by the people, an estimate for the amount has been prepared, and the proposed building is under course of construction by the Engineer's Department.

41. **PUBLIC BUNGALOWS.**—Eighteen Bungalows situated on the main lines of the road in this District have been furnished, and at two Bungalows servants have been engaged, viz., the Bungalow at Salem, and the Bungalow at Sankageri. Occupation fees in all the furnished Bungalows are levied according to the scale sanctioned by Government. The receipts during the year under report amount to Rupees 764-7-9, and the disbursements to Rupees 471-12-10.

42. An Hotel having been opened at Salem, and the Railway line having been extended to Sankageri, the establishment and the furniture at the Salem Bungalow were transferred to the Railway station at Sankageri. The Railway authorities provided a room and tents at the Sankageri station for the accommodation of the travellers.

43. **INAM COMMISSION.**—The Inam inquiry has been set on foot during the year in this District. Two Deputy Collectors, one in the northern part, and the other in the southern part of the District, are employed in making investigations. Three Taluks have nearly been completed.

44. **MUNICIPAL ASSOCIATION.**—The subscriptions to this Association have, I understand, fallen off considerably this year; but I am unable to give details, not having received the necessary information from the Secretary.

MANGALORE, 17th May 1862.

No. 34.

From A. P. HODGSON, Esq.,

Acting Collector of SOUTH CANARA,

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

1. I have the honor to submit my report on the Administration of this District for the Official year 1861-62, accompanied by the usual Statements prepared in the prescribed forms. A and F being inapplicable to this District have not been sent.

2. The Coondapoor Taluk of the North Canara District having been but recently added to this District I am not in possession of the information required to enable me to embody the transactions of the same in this report. They will consequently form the subject of a supplemental one, which will be submitted with every possible despatch.

3. **SEASON.**—The season, though not so good as that preceding it, was on the whole favorable.

4. The actual rain fall was 27 inches in excess of that of the previous year. The rain having been confined chiefly to the first two months of the south west monsoon, the supply of water, though abundant at the commencement of the cultivating season, was scanty towards the close, and

proved insufficient for the 2nd and 3rd rice crops, the yield of which was consequently materially affected. The market was well supplied with grain, and there is a sufficiency in store to remove any apprehension of future scarcity.

5. **SANITARY CONDITION.**—The season under report cannot be considered to have been an unhealthy one. Cholera prevailed to some extent in the Cassergode Taluk, but the mortality from this disease was not very great.

6. The deaths from fever were but few. From small-pox they were, however, more numerous, this epidemic having been more or less prevalent during the year.

7. **VACCINATION.**—There is a falling off in vaccine operations* to the extent of 241 cases, as compared with last year, and 351 cases, as compared with the year preceding that. The establishment has not been at its full strength during the year; and the vaccinators generally have not been diligent in the discharge of their duties.

8. **PRICES.**—Notwithstanding the somewhat unfavorable out-turn of the rice harvest, prices were lower than in 1860-61. This is attributable partly to the large stock in hand of the produce of that year, and partly to the diminished exportation of rice, the staple of the District, to Arabia. There was a rise in most of the products.

9. **REVENUE COLLECTIONS.**—There is a net increase in the gross revenue over that of last year, of Rupees 2,78,357.

10. **LAND REVENUE.**—The large decrease under the head of arrears, is owing to their having been but a small outstanding balance at the beginning of Fasli 1271.

11. The increase under the head "Current Demand" is attributable both to greater activity on the part of the local officers in making the collections, and to the high price of all agricultural produce.

12. **COOMREE HACKLE, &c.**—The large increase is owing to the greater part of the Coomree rent for 1860-61 having been collected in the beginning of the year under report.

13. **FOREST.**—There is a falling off under this head, which is to be attributed to fewer Sandalwood stills having been worked in consequence of four Annas having been charged for each tree that was appropriated for the purpose. It was considered necessary to impose these payments in order to prevent the unnecessary destruction of the jungles, which was found to result from the distillers being allowed to cut wood at pleasure. The present practice is for the Potail of the village, in the limits in which the stills are worked, to apportion trees for them. The decrease is also in some measure owing to no timber having been sold on Government account during the year.

14. The increase under the head Amindivi coir is owing to the value of the coir sold to the Bengal Government in the past and previous years having been realized and brought to account, as also to the sale of the stock in hand during the year under report.

15. **SUNDRY SOURCES OF REVENUE. EXCISE (Abkarry).**—The Abkarry shows an increase. This is due to the increased rate at which the farms were let, and to greater punctuality in collecting the rents.

	Cholera.	Fever.	Small-pox.	Total.
1860-61..	40	124	167	331
1861-62..	103	43	266	412
			Increase..	81.

	Cattle.
1860-61.....	374
1861-62.....	292
Decrease.....	82

* 1859-60.....	5,819
1860-61.....	5,709
1861-62.....	5,468

	Ryotwary.	Rs.
Amount of arrears outstanding at the beginning of Fasli 1270..		30,778
Amount of arrears outstanding at the beginning of Fasli 1271...		10,414

	Rs.
1860-61.....	12,026
1861-62.....	15,145
Increase...	3,119
1860-61.....	9,951
1861-62.....	8,594
Decrease....	1,357

	Rs.
1860-61.....	9,321
1861-62.....	48,036
Increase.....	38,715

	Rs.
1860-61.....	40,164
1861-62.....	46,258
Increase.....	6,094

	Inches.
1860-61.....	121
1861-62.....	148
Increase..	27

1860-61.....	RS. 2,89,927
1861-62.....	3,89,636

Increase.... 99,709

Increase in price.....	RS. 70,635
Ditto in sales.....	27,818
	98,453

next, when a fresh supply can be readily obtained from either Bombay or North Canara.

17. Two Notifications were published early in the season offering to purchase 500 Garces of Bombay Salt. The price offered at first was Rupees 27 per garce, but it was subsequently raised to 32 Rupees per garce. I succeeded in obtaining 57 garces only, and those at the advanced rate of Rupees 42-10-0 per garce. No more Bombay Salt was brought to the District for sale.

18. CUSTOMS.—The collections under Customs exhibit a decrease of 7,160 Rupees. There were exported to Arabia 49,922 Indian maunds of rice only, whilst in the previous year the number of maunds was 1,09,893. The decrease under the head "Betel nut" is also very great. There was a great falling off in Coffee owing to a short crop on the Manjerabad Ghats. The Government demand for horses having ceased, 63 only were imported during the year under report.

19. Under the head Coins, a very great increase has taken place. The importation of specie from Bombay and the exportation to Cochin and the Coast was large for the purposes of trade.

20. STAMPS.—The Stamp Act (XXXVI of 1860) came into operation in October of that year. There is a large increase in the sale of law papers, which is owing in a great measure to the operation of Act XIV of 1859, and Act XI of 1861. The sales of Hoondes Stamps, Bills of Lading, and Receipt Stamps have increased. Bills of Lading are beginning to be used in the coasting trade.

21. No difficulty is ever experienced in this District in the collection of the Revenue. Compulsory measures have been resorted to in nine cases only, and the amount of arrears thus recovered was Rupees 348-10-4. No defaulters were imprisoned.

22. Cultivation is steadily increasing. The assessment is generally light, and no reductions of it appear to be required.

23. MISCELLANEOUS. EMIGRATION.—The condition of the laboring class is improving every day. The labor market has many demands upon it, which it is scarcely able to meet. As the Coffee estates in the Manjerabad and Sampajee Ghats increase in number and size, the demand for labor becomes more pressing, and bids fair eventually to absorb all the surplus labor of the District. The consequence of this is that wages are high.

24. There is no emigration beyond the limits mentioned above.

25. FORESTS.—The supply of timber and bamboos in the vicinity of rivers and lines of communication has almost been exhausted. There is a great deal of Teak and other valuable trees in the Forests of the Southern Taluks, which, with care, might be converted into profitable use. The thinning and pruning of these is being carried on, as far as the means at hand will allow. It has been contemplated to form plantations of trees of a serviceable kind, and, with this view, seed has been obtained from the North Canara Forests.

26. COOMREE.—I regret I am not able to report, as favorably as I could desire, upon the result which has attended the efforts to check this most destructive description of cultivation. It was abolished some time ago in all the Taluks save Cassergode, and it was hoped that the imposition of 1 Rupee per acre would have had an immediate effect in keeping it within prescribed limits in

that part of the District. On my assuming charge of the District, I had printed Circulars distributed, in which were embodied the orders of the Board on the subject. They had, however, little effect. I sent also several of the Huzur servants, accompanied by Peons, to inspect the localities where this cultivation is carried on, and obtained by that means as accurate information as possible of its extent. Their reports are far from encouraging. They indicate a decided opposition on the part of the Ryots to any interference with what they considered their immemorial rights. It is to be hoped that by the adoption of judicious measures during the present year a more favorable result will ensue. If the cultivation had been limited as directed by the Board, to 1 Acre for each 4 Annas Coomree Shist included in the Wurg, the area would have been 2,172 Acres.

27. Mr. Fraser directed that the area of Coomree cultivation should be restricted to 12,177 Acres during the year under report. It will be seen that the cultivation of Coomree actually amounted to 12,087 Acres.

* Exclusive of deductions from Salaries, &c. 23. INCOME TAX.—The total assessment in the year under report was* 18,483 Rupees, whilst that of the previous year was 20,495, but in this was included penalties and fines amounting to Rupees 1,088. There were 1,305 persons assessed, and of these 1,012 accepted the previous years' assessment. The surcharges amount to 223, and the appeals from these were 26, which are not wholly disposed of.

29. ROADS AND COMMUNICATIONS.—The roads are in good order. New roads have been commenced in several parts. Some of the old lines of communication have been improved by being bridged and widened in places where this was necessary. The proposed line of Coast road from Mangalore to Hossadroog has been sanctioned. This will facilitate communication with the Malabar District, and be specially useful during the south-west monsoon.

30. POLICE.—The new Police was introduced in the Cassergode Taluk in October last, and at the same time the Taluk Revenue Establishment was re-organized according to Mr. Pelly's scale. The Police had been already introduced in the other Taluks. The new Police system is working well. The force is under very able management, and is consequently making great progress.

31. PENAL CODE.—The Penal Code came into operation on 1st January last. It has already had a most beneficial effect in checking crime.

MALABAR, 27th May 1862.

No.

From G. A. BALLARD, Esq.,

Collector of MALABAR,

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

1. I have the honor to submit the following report on the administration of this District for the official year 1861-62.

2. As I assumed charge of the District on the 2nd instant only, my knowledge of what has transpired during the year under review, is derived from information afforded me by the Officers of the various Departments.

3. SEASON.—The past season has on the whole been favorable. The south-west monsoon set in about the end of May and the fall of rain which was continuous at the commencement, proved beneficial to the first or Kani crop, reaped in September, which was plentiful. The second or Magarom crop reaped in January promised well, but the failure of rain whilst the grain was forming in the ear tended to reduce the out-turn. The total fall of rain exceeded that of the previous year by nearly 42 inches.

	IN.	OTS.
Fall of rain in 1859-60..	132	77
Do. 1860-61..	95	44
Do. 1861-62..	137	26

4. AGRICULTURAL PRODUCE.—The prices of all kinds of raw produce ranged high, and in some cases unprecedentedly so. The slight fall in the price of paddy may be attributed to limited exportations of grain, and to a large stock in hand of the previous year's produce.

5. I beg to enclose the usual Statements marked A to E. It has already been brought to the notice of the Board by my predecessor that these forms cannot be completed more satisfactorily, as the accounts of this District do not furnish particulars of cultivated or culturable area.

6. COLLECTIONS.—The collections on account of Land and Extra Sources of Revenue amounted, as shown in Statement C, to Rupees 31,38,435, or Rupees 2,94,068, in advance of those of the previous year. The causes which influenced the variations under each head are detailed below.

7. LAND REVENUE.—The deficit of Rupees 26,617, in the item "Permanently settled" arises from the receipts in 1860-61, comprising arrears as well as collection of kists which should have been paid only in the year under report, and the excess of Rupees 45,423, in the item. "Not permanently settled" is owing partly to the assessment on lands having been levied in accordance with the Allavu Pymash accounts in the taluks noted marginally, and partly to collections of arrears, consisting chiefly of tax on Coffee lands in Wynad which, from unavoidable causes, was not realized till after the close of the year 1860-61.

8. No particular difficulty was experienced in the collection of Revenue, and no coercive measures restored to.

9. AGRARY.—This head of Revenue exhibits an increase of Rupees 16,035, which is due partly to the farms having realized better rents and partly to an extension of the renting system.

	Quantity In. Mds.	Value.
Sales of Salt in 1861-62.....	4,38,429 ¹	6,52,988
Do. in 1860-61.....	4,37,858 ¹	5,61,922
Increase...	576	91,066

10. SALT.—In this branch there has been an increase of Rupees 91,066. The quantity of salt sold, it will be seen was only 576 Indian Maunds over that of 1860-61, the result therefore is mainly due to the selling price having been raised.

	Quantity In. Mds.	Rate per Garce of 120 In. Maunds.	Total Value.
In 1861-62.....	3,50,989	51 8 3	1,50,690
1860-61.....	3,34,429	53 0 3	1,61,659
Increase...	16,560	..	..
Decrease.....	...	6 8 0	10,969

11. PURCHASE OF SALT.—Although the quantity of Salt actually weighed and brought to account during the year exceeds, as shown in the margin, that of the previous year by 16,560 Indian Maunds, only 63,479 Indian Maunds of that quantity was purchased during the latter part of the present season at the low rate of Rupees 35½ per garce, the remainder 2,87,510 Indian Maunds, forms the balance of the previous years importations at a cost of Rupees 55 per Garce.

	RS.	
Net revenue of 1861-62.....	4,96,898	On the whole the amount disbursed is nearly 11,000 Rupees below that of 1860-61. This circumstance as well as the excess noticed in the foregoing paragraph have led to an increase in the net revenue amounting to Rupees 2,26,649
Do. 1860-61....	2,70,249	
Increase..	2,26,649	

	In 1860-61.	In 1861-62.	Decrease.
	RS.	RS.	RS.
Duty realized on Oil	36,908	25,873	11,035
Duty on Salt.	17,014	16	16,998
Total Decrease....			28,033

given rise to the decrease of Rupees 90,331.

12. SEA CUSTOMS.—The deficit of 27,758 Rupees under this head, is chiefly ascribable to a falling off in the exportation of oil, and to no salt having been imported by merchants on payment of Customs duty.

13. MOTURPHA.—The abolition of the impost under this head by Act No. XVIII of 1861 has

14. STAMPS.—The increase in this source of Revenue has exceeded all expectation and amounts to Rupees 2,81,132. This result is however partly attributable to the provisions of the new law for the limitation of suits having been carried into effect from January last, and the demand for Stamps in December having been so great that the sales in that month alone amounted to Rupees 1,32,114.

15. FRONTIER DUTY.—The small increase of Rupees 488 under this head calls for no particular remark.

16. SAYER.—The excess of Rupees 6,208 apparent under this head is merely nominal, as the entry comprises receipts on account of Government Forests, which were formerly credited to "Land Revenue," and amounted in 1860-61 to Rupees 5,707.

17. The operations in the "Conolly Plantations" in Nellumbur have been satisfactory. 83,700 seedlings were planted, which added to those sown in previous years, amounts to 14,57,038, but from this number must be deducted, say three lacs on account of failures as well as plants removed by thinnings. The sale of the latter, &c., fetched Rupees 808, while the charges amounted to Rupees 5,359.

18. INCOME TAX.—The total receipts amounted to Rupees 1,47,620 as follows:—

	RS.
On account of assessments made in 1860-61	30,770
Do. do. in 1861-62	87,483
Collections on salaries of Public Officers, Pensions and Interest on Government Loans paid from this Treasury in ditto	29,367

Total... 1,47,620

The tax though still unpopular and unsatisfactory has given rise to no serious discussion, and has been realized with ease.

19. MISCELLANEOUS.—The extent of land belonging to the Betutnad escheat sold during the period under report was only 14 acres. The gross proceeds amounted to Rupees 10,973; out of this amount however Rupees 3,186 were paid as value of liens and remissions, leaving Rupees 7,787 in favor of Government.

20. DISTRICT CONSERVANCY FUND.—Under this head the receipts amounted to Rupees 46,943, or Rupees 1,749 less than those of the preceding year, arising solely from Kists of certain Ferry renters having fallen in arrears. The expenditure was Rupees 24,387 against Rupees 41,815 in 1860-61. This large diminution is owing to the works undertaken in the year under report consisting chiefly of the construction and repair of coast roads whilst those of the previous year embraced the erection of several bridges, and the opening of the Tambercherry ghat trace.

21. GRAND TOTAL. GROSS COLLECTIONS.—The gross Revenue of the District amounted to Rupees 33,74,843, which contrasted with that of the previous year shows an increase of Rupees 4,13,207. The principal causes which influenced this result have already been explained above in paragraphs 8, 9, 10, 14, 15 and 16.

22. MORUSSIL POLICE.—During the year under review the new Police have taken charge of Wynad in North Malabar, and the new Walluvanad Taluk (composed of the old Nedunganad and Walluvanad Taluks) in South Malabar. There now remain only the two old Taluks of Ernad and Shernad, which the Superintendent of Police, Lieutenant Menzies, has not yet been able to assume charge of for want of hands.

23. The working of the new system of Police has been generally satisfactory. The Taluk and Sub-Magistrates and the Police are beginning to understand their relative positions.

	Offences against Person.					Offences against Property.							Total
	Murder.	Attempt at murder.	Homicide.	Wounding with intent to kill.	Assault and wounding.	Rape.	Gang Robbery.	Highway Robbery.	House breaking.	Theft.	Cattle stealing, killing or wounding.	Arson.	
1860....	22	2	4		64	10	21	5	392	167	75	21	786
1861.....	31	1	2	3	66	7	43	7	410	201	101	25	897
Increase..	9	..	..	..	2	..	22	2	18	34	26	4	117
Decrease..	...	1	2	..	..	3	..	.	...	...	...	...	6
Net Increase.....													11

24. CRIMES AND MISDEMEANORS.—Crimes of a serious nature exhibit a marked increase observable chiefly in those against property. A falling off in the demand for labor arising principally from the completion of the Railway, which construction works is doubtless one cause which the

opening of Railway traffic will speedily right, whilst increased vigilance on the part of the Magistracy and Police may also affect the returns.

25. SANITARY STATE OF THE DISTRICT.—The year under report was an unhealthy one. Cholera of a malignant type prevailed to a great extent and no less than 7,865 persons died out of 9,520 attacked with the disease. Of Small-pox there were 6,512 cases, and of these 1,903 or about 30 per cent. proved fatal.

	No. of Persons vaccinated.	Successful.	Unsuccessful.
1860-61....	19,324	15,438	3,886
1861-62....	10,157	7,886	2,271

26. VACCINATION.—The marginal Statement shows a decrease of 9,167 in the number of persons vaccinated, which is much to be regretted, and is solely due to the staff of Vaccinators having been reduced from 18 to 11 under the orders of Government, dated 11th February 1861, No. 555.

SAIDAPET, 17th May 1862.

No. 155.

From B. CUNLIFFE, Esq.,

Collector of MADRAS.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

1. I have the honor to forward the Administration report of this District for the Official year 1861-62.

2. The subjoined Statement gives at one view the revenue of the year in comparison with that of its predecessor.

	1860-61.	1861-62.	Increase.	Decrease.
Land Revenue.....	13,51,792	13,06,367	.....	45,425
Abkarri.....	10,64,089	9,73,991	.....	90,098
Salt.....	10,62,986	15,70,466	5,07,480	.....
Stamps.....	90,025	1,69,803	79,778	.....
Moturpha.....	32,672	23,527	.....	9,145
Miscellaneous or Interest on arrears and refunds of charges.....	1,291	7,573	6,282	.....
Income tax.....	7,138	51,334	44,196	.....
Total.....	36,09,993	41,03,061	6,37,736	1,44,668

3. The extra revenue having been included in each source respectively, the items given in column 2, differ from those shown in last year's report, but the totals will be found to correspond.

4. As may be seen from Enclosure A, there is a slight increase in the cultivation and in the demand for the year, though the collections have fallen short, owing to the unfavorable nature of the season, and to a change in certain of the Tahsildars. The most important Taluk has been indeed under the control of the Taluk Serishtadar for nearly the whole year, but a Tahsildar will shortly be appointed.

5. The year in its unfavorable character has shown little improvement upon the previous one. The early cultivation season set in well, a more than ordinary quantity of rain having fallen in the western and north-western portions of the District, and agricultural operations were briskly carried on, but the north-east monsoon proved deficient, and scarcely a shower has fallen since the end of November to this date. The tanks therefore received but a small supply, the crops perished to a large extent, and about Rupees 40,000 will have to be remitted on that account.

6. High as the prices of last year were, they have risen considerably during the present one, and the people have had to suffer the privations consequent upon a second adverse season.

7. The Committee of the Famine Relief Fund communicated with me in January, with a view of putting some of the money in their hands at my disposal for distribution among the very indigent, but the circumstances of the year permitted me to inform them that although the poorer classes would find a difficulty in maintaining themselves, and there would certainly be distress among them, there were no signs of utter destitution and of coming starvation, as labor was in demand, and was well remunerated. I had not, moreover, any trustworthy agency through which I could have disbursed funds had they been provided.

8. The public health in the District generally has been beyond expectation good, though cholera, small pox and fever prevailed, and the first disease was especially severe in the town of Madras, and its thickly inhabited environs for some months. Some villages suffered much from small pox.

9. The Abkarri shows the large decrease of 90,000 Rupees owing to the spirit drinking classes having had but little surplus over the amount required for their support, but in consequence of a great reduction in the expenses of the Department, caused by the lower rate at which we have supplied ourselves with Colombo Arrack, the net revenue of the year, is slightly in advance of that of the last.

10. There is an increase of five lacs in Salt, attributable chiefly to the rise in price, but partly to increased sales, so that it is gratifying to observe that the enhanced cost, which the necessities of the State has placed upon this article, has not decreased consumption.

11. The new Depot at Homes' gardens was opened in March, and the sales have been satisfactory, though this is, in my opinion, greatly owing to the 3 per cent. discount allowed for wastage in wholesales, the other 2 per cent. being supposed to cover expense of clearing the heap by the purchaser. As the salt was sold very soon after storage, there was no wastage, and consequently a large and unusual profit was ceded to the purchaser. The sales after a store of six months, and when the vend is put on an equal footing with that of the Madras Depot, will show whether the new Kottar has proved a successful experiment or otherwise.

12. The Railway continues to assist us materially in carrying our salt from Madras. It is now conveyed as far as Erode, and has, I understand, met, and successfully competed with, the salt brought up from the Western Coast, though the latter has been carried by cart only, about one-third of the distance which has been travelled by the former, a proof of the economical mode of transit afforded by the Railway.

INCOME TAX.—13. Greater experience in making the assessment of this tax, has led to more just application this year, and to the total or partial relief from it to such as were perhaps unduly rated during the first year of its operations.

14. The License Act was imposed and suspended, though as the amount under it was fit on the trade, was small in itself and did not call for a scrutiny into private means. I think it less heavily, and was less distasteful, than its sister tax, which from all we can learn is to upon us, though in a modified form, for the full period for which it was originally imposed.

15. The State is now mainly supported by a tax on land. I do not see why trades professions generally should not contribute to its resources, and why the Soucar, especially, is now freed from the dread of the torture and of the chilly bag to his nostrils, which were often applied of old, should not make some pecuniary return for the protection which receives.

VACCINATION.—16. As before remarked, the District, though pretty free from Chol suffered much from small-pox. Vaccination has progressed, though apathy, if not aversion, exhibited towards this prophylactic are wonderful. My Apothecary, Mr. J. Mathews, visited the villages in the vicinity of circuit camp, and used every exertion to explain the great benefit of process, but with small success. The Superintendent of Vaccination is also active in his efforts to spread abroad the advantages of the system now placed within the reach of all by staff of Vaccinators employed.

NEW POLICE.—17. This body has been in full operation throughout the District, but cannot say with good effect on the suppression of crime, or commensurate with the additional to the State. Serious crime indeed, as announced, has largely increased, and making allowance for the unfavorable season, and the probability of more crime having been reported, no superior has as yet been shown, speaking generally, over the old system.

SEA CUSTOM HOUSE, 20th May 1861

No. 296.

From C. J. SHUBRICK, Esq.,

Collector of SEA CUSTOMS.

To W. HUDLESTON, Esq.,

Secretary to the Board of Revenue, Madras.

- C.—Statement showing the increase and decrease of Customs Revenue for 1861-62.
- D.—Statement showing the total Imports and Exports of Bullion and Specie for 1861-62.
- E.—Comparative Statement of Imports and Exports for 1860-61, and 1861-62.
- F.—Abstract of Stores Imported and Exported free of duty, during the year 1861-62.
1. I have the honor to submit my Administration Report for the year ending the 30th ultimo. The documents noted in the margin will furnish Board with additional details beyond those I have occasion to refer to. The general revenue amounted to Rupees 13,41,742 against Rupees 15,96,541 in 1860-61, showing a decrease of Rupees 2,54,799. This decrease was chiefly caused by reduction of duty on Forest and Piece Goods, and diminished importation of these staples.

The exact values and Customs duties of the principal articles of Import and Export are shown in the annexed Memorandum:—

Articles.	1860-61.		1861-62.	
	Value.	Duty.	Value.	Duty.
<i>Import.</i>				
Cotton Twist and Yarn...	31,07,773	3,10,777	27,27,146	1,40,592
Cotton Piece Goods...	30,75,460	3,07,546	23,82,939	2,37,476
Coral...	1,53,063	15,306	95,970	9,596
Gold and Silver Lace and Thread...	2,25,332	22,533	3,15,780	31,578
Metals...	14,81,900	1,48,190	16,92,646	1,69,265
Malt Liquors...	2,64,460	66,115 Gals.	1,67,166	41,784
Spirits and Wines...	74,285	1,72,502	65,710	1,55,442
Woollens...	1,71,576	17,157 Val.	1,89,422	18,942
<i>Export.</i>				
Rice...	30,023	3,752 I. M.	20,671	2,583
Hides and Skins...	11,11,536	33,346 Val.	9,82,133	29,464
Piece Goods, Cotton...	6,76,291	19,780	7,79,150	23,374
Indigo...	15,852	47,558 I. M.	25,871	77,617
Saltpetre...	6,016	12,033	13,423	25,848
Seeds...	63,033	1,891 Val.	88,357	2,651

It will be remembered that a diminution of revenue was anticipated and brought to the Board's notice under date the 20th May 1861, for the reasons already given.

2. A reference to Exports will show that there has been a marked rise in Indigo and Salt-petre, the latter staple having more than doubled during the year. Its ceasing to continue an article of Export under the high rate of duty to which it was * To Board, 8th April 1861, No. 149. subject, was anticipated by the Chamber of Commerce, the Collectors of South Arcot and Nellore, and my predecessor.* Its sudden rise may, therefore, be attributable to unforeseen causes, creating increased demands in markets where it previously was not in request, and the war in the United States of America may in all probability, be looked upon as one of the most exciting of such causes. The rise in Indigo may also perhaps be attributable to the same causes, as it may have been largely worked up in the uniforms supplied to the American troops.

3. Among Free goods, Cotton has been largely exported to the United Kingdom, the total Export amounting to 1,29,709* Cwts. It should be noticed that a novel importation of 495 Bales of Cotton took place from Rangoon in the course of the year which formed part of that shipped above.

4. The abolition of the Government Bonding Warehouse for the reception of goods after the 1st ultimo, is an event of some consequence to the trading community. It was effected with the consent of the Chamber of Commerce, but the Trade Association have expressed their regret at the measure. The result, however, has been to give rise to an increased number of private licensed Warehouses, and the convenience to the trading community will probably be greater from having their own Warehouses, or entering into association for licensing a general Warehouse than from resorting, as they were accustomed to do, to the Government Warehouse. While on this head, I see by the papers that some of the leading Firms of Bombay have made the

want of a Government Bonding Warehouse a public grievance, from suitable private Warehouses of sufficient size, and in convenient localities.

5. The Tariff established in December 1860, would seem to call for some revision. Established on the principle of making it applicable to all India it fails, as might be expected, in suiting the prevalent prices at this and probably at many other Ports, while it contains large numbers of articles totally unknown to the Commerce of this Coast. The following table will show for a few of the principal articles the difference between the Tariff and the Market valuations, and the consequent loss of revenue by adopting the former during the past fifteen months:—

Imports.

STATEMENT showing the duty levied on the undermentioned articles agreeably to the Tariff rate, and the amount leviable if at their Market value from January 1861 to April 1862.

Articles.	Tariff rate.	Tariff value.	Market rate.	Market value.	Duty on the Tariff value.	Duty on the Market value.	Increase of Market over Tariff and consequent loss of Revenue
	RS. A. P.		RS. A. P.				
Alum..... per Cwt.	3 4 0	5,299	7 0 0	11,414	529	1,141	612
Benjamin ... "	25 0 0	52,142	35 0 0	74,778	5,214	7,477	2,263
Camphor, crude, in powder... per Cwt.	35 0 0	31,45	15 0 0	62,140	3,145	6,214	3,069
China Preserves in boxes of 6 small Jars per box	7 0 0	5,341	60 0 0	11,500	535	1,150	615
Copperas, green, per Cwt.	2 8 0	3,102	5 0 0	6,206	310	620	310
Saffron..... per lb.	15 0 0	4,536	25 0 0	8,675	453	867	414
Tea..... "	0 10 0	2,70,076	1 0 0	4,32,130	27,007	43,213	16,206
Tin Block or Lump, per Cwt.....	50 0 0	1,16,373	60 0 0	1,51,965	11,037	15,196	3,559
Twist, Orange and other colors per lb....	0 10 0	1,76,416	0 12 0	2,04,793	17,641	20,479	2,838
		4,48,536		5,38,245	22,426	26,912	4,486

Exports.

	RS. A. P.						
Cardamums, large, with shell... per Cwt.	25 0 0	19,808	120	88,704	594	2,661	2,067
Teel, Gingelly, and Sessamum seeds, per Cwt.	4 8 0	9,732	6	14,148	292	424	132

Enclosure G will show the amount of Income tax collected in this office.

7. The Stamp Vendor licensed by the Collector of Madras, to whom a room has been allotted for the sale of Stamp, collected a revenue of Rupees 53,761-6-4 during the year.

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