

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1005

Press
~~Mis.~~

239-240

Dated 12 - 5 - 1865.

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*Proceedings of the Madras Government, Revenue Department,
12th May 1865.*

No. 239. Read the following Proceedings of the Board of Revenue :—

Forwarding, with the usual explanatory statements, the Board's Report on the Settlement and Collection of the Revenues of this Presidency for Fusly 1273. (Here enter 24th Feb. 1865, No. 1,133.)

No. 240. ORDER THEREON, 12th May 1865, No. 1,005.

Land Revenue.

1. In their Proceedings above recorded the Board of Revenue report on the settlement and collections of the Revenues of this Presidency for the Fusly year 1273 (A. D. 1863-64).

2. The season was not, on the whole, favorable for agricultural operations, yet the actual receipts of the year amounted to £6,307,843 or £114,372 more than the receipts of the preceding year which were only £6,193,471.

3. The charges of the year were £549,443, or £118,805 less than those of the previous year.

4. The net income of Fusly 1273 was thus £233,178 larger than that of Fusly 1272, notwithstanding, as already stated, the less favorable character of the season.

5. The Board have, as usual, explained fully the variations under the several heads, and the statements which accompany their report show the particulars clearly. The Government will therefore only allude briefly to such parts of the Board's Proceedings as require special notice.

6. TALOOKS AND VILLAGES.—The number of Talooks was increased during the year by one, by the sub-division of the Nursapatam Talook in Vizagapatam. There was an increase of 187 in the number of villages, owing chiefly to some Khond hamlets in Ganjam being brought on the roll, and to rented villages in Nellore being converted into Ryotwary.

7. PUTTAHS.—Notwithstanding an increase in the number of puttahs, owing to several villages having been brought under Ryotwar settlement for the first time, and to the greater extent of land under cultivation, there was a decrease in the number of renewed puttahs which amounted to 6,18,621 against 7,26,609 in the previous year. The proportion of unrenewed puttahs was 71 per cent. in the year under report, while it did not exceed 66 per cent. in any of the previous years. This is satisfactory, as showing generally, that there is greater permanency in Ryotwary estates than is usually supposed. The measures which the Board are adopting, to provide a better description of paper for the puttahs, and to avoid the entry of sundry items in them, will tend to reduce the number of puttahs renewed each year to a minimum. The Board have properly rejected the proposal of the Collector of Madras to levy a fee for every new puttah. The Government look to the Board to carry out fully their instructions of May 1864, regarding the settlement of large Talooks. The Government do not quite understand what the Board mean by "mere purposes of settlement," but they cannot acquiesce in any arrangement which may tend to leave the annual settlement entirely to Tahsildars. As the Revenue system is simplified and the agricultural community become more wealthy and better educated, the business of the settlement will be lightened, but the Collector is not to divest himself of the duty in the manner the Board seem to contemplate.

8. SEASON.—The season was not, on the whole, a favorable one, for though the early rains were generally abundant, the north-east monsoon was scanty and partial. The dry crops yielded a fair return, while the wet crops suffered from the insufficiency of the later rains. In the Districts of Nellore, North Arcot, Cuddapah,

and Bellary the season was bad. The Districts of South Arcot, Tanjore, Trichinopoly, Madura, and Tinnevely suffered from the unseasonableness of the rains. The District of Tanjore also suffered severely from a gale in October 1863. In the Kistna the season was favorable for dry, and the reverse for wet crops dependent on the rain-fall. In the remaining Districts the year was tolerably good.

9. The state of the irrigation works in Tanjore, alluded to in paragraph 7 of the Board's Proceedings, has received the consideration of Government in the Public Works Department, and the subject requires no notice here.

Order dated 7th March 1865, o. 625.
Do. do. 20th " " " 778.

10. **SANITARY CONDITION.**—The Sanitary condition of the Presidency was bad. Cholera and small-pox prevailed more or less in every district and with great virulence in Kurnool and Tanjore. Fever and diarrhoea proved very fatal in Wynad and in the tracts bordering the hill ranges of Malabar. The loss of cattle from disease, and from want of pasture was very large in the Godavery, Cuddapah, and Coimbatore Districts.

11. In paragraph 10 of their Proceedings the Board give a table showing the result of the Vaccine operations in each District. The total number of persons vaccinated during the year was 1,95,461, and in 19,750 cases the operation was unsuccessful. The accuracy of the Returns is still questioned, and some of the Collectors attribute this result to the insufficiency of the Vaccine establishment and the want of a competent Itinerating Inspector to control it. The establishment has lately been re-organized and placed under a Superintendent General, with a Deputy Superintendent for each circle, consisting generally of two Districts. In future the Board need not report specially on the operation of the Vaccine Department, though of course the greater or less prevalence of small-pox will be noticed in their general remarks on the sanitary condition of the Presidency.

12. **PRICES.**—Prices generally continued high, and the rise above those of Fusly 1272 was between 4 and 6 per cent. Compared with the average of the previous ten years, the increase amounted to between 28 and 36 per cent. on the different descriptions of grain. Wages have of course risen, though not in exactly the same ratio; and although, as the Board remark, the great rise in prices must press on the poorer classes and especially on those with small fixed incomes, there can be no doubt of the great and increasing prosperity of the people generally. The greater extent of emigration to Ceylon is only proof that the wages have risen to a greater height there than in this Presidency, and the laborer naturally carries his labor to the best market. The proximity of Ceylon and the similarity of its climate, &c., add to the inducements which high wages and facility of departure and return afford.

13. **RYOTS' HOLDINGS.**—The area of land comprised in the Ryots' puttahs (excluding Malabar and South Canara) was acres 169,89,686, assessed at Rupees 321,30,950, and exceeded the similar area in Fusly 1272 by acres 5,41,594, assessed at Rupees 7,57,971.

14. The area on which revenue was actually paid was acres 164,61,419, bearing an assessment of Rupees 312,10,592, the increase in area being 264,489 acres, while the revenue was lower by Rupees 4,53,534, in comparison with the previous year. This decrease of revenue is, however, only apparent, being mainly attributable to the exclusion from the accounts of the past year, of fixed remissions which in previous years appeared as part of the assessment, though they were never collected. The statement appended to paragraph 22 of the Board's report shows that in Fusly 1272, the amount thus included in the assessment but subsequently remitted was Rupees 9,73,297, while the similar item in Fusly 1273 was only Rupees 9,029. Other causes also contributed to this result, such as the assignment of lands in lieu of money payments to native religious institutions, reductions of assessment, &c.

15. **SETTLEMENT.**—The actual Ryotwary Settlement of Fusly 1273 amounted to Rupees 355,70,543, or Rupees 5,38,143 more than that of Fusly 1272, as shown below:—

	Fusly 1272.	Fusly 1273.
	RS.	RS.
Holdings, minus waste remitted	316,64,124	312,10,593
Second crop assessment	6,70,809	6,66,391
Additional assessment	8,85,967	10,08,882
Revenue of South Canara and Malabar	33,17,422	31,67,314
Sundry items	11,16,816	11,90,376
Total	376,55,138	372,43,556
Deduct remissions	26,22,736	16,73,013
Net Settlement	350,32,402	355,70,543

16. **REMISSIONS.**—The remissions granted during the year amounted to Rupees 16,73,013, of which, however, Rupees 7,33,903 were on account of the pay of village servants and payments to owners of Shrotriums. The large decrease (Rupees 9,64,268) in "Fixed remissions" is owing to these being now struck out of the public accounts.

17. In paragraphs 16 to 18 of their report, the Board remark on the remissions granted for waste. The total extent of land left waste, free of assessment, was 528,267, assessed at Rupees 9,20,358, being an increase of 277,132 acres and Rupees 2,70,276 over the previous year. The greater portion of the remission was owing to the exceptionally bad season in Tinnevely. As the Board observe it is not usual to grant remission on dry land, but in such an adverse season, the concession was both necessary and proper. The Government presume that the Collector had the Board's sanction to the measure, as the amount involved was large.

18. The remissions in North Arcot, Madras, Nellore, Cuddapah, Bellary, and Madura were also high, as was to be expected from the character of the season.

19. Regarding the Nunjah remission in Madras, the Government have passed orders separately with reference to the Board's Proceedings, dated 10th ultimo. The statement that land must be left fallow after a crop of Varagu is contradicted by the experience of South Arcot and other Districts.

20. The observations made by the Board in paragraph 18, on the course followed by the Collector of South Arcot in charging for Nunjah land left waste from actual want of water, are correct. The gain of the Ryot on the rest of his holding or his general circumstances have nothing to do with his claim to remission for failure of irrigation. The assessment on wet lands necessarily presupposes the supply of water, and if this fails the assessment cannot justly be demanded. Mr. Reade will be allowed an opportunity of explaining his course of procedure.

21. The Board's remark, that Mr. Reade appears to have confounded the rule relating to shavi with that prescribed for land left waste shows that they are under the impression that shavi remissions are to be regulated by the general gain and circumstances of the Ryots. But such is not the case. The general rule on this subject is laid down in the orders of 18th June 1859, No. 806, paragraph 11, and 10th March 1860, No. 364, paragraphs 2 and 3. It is that "loss of Nunjah crops, either by deficiency or by excess of water, viz., either in the form of shavi or of crops flooded, will be regarded as fair ground for remission, when the damage has occurred clearly from natural causes, and not through any act or neglect of the Ryots or Mirassidars," the remission being granted by a general percentage according to

the character of the season, except in cases where the individual loss is of sufficient importance to be made matter of separate enquiry.

22. **ADDITIONAL ASSESSMENT.**—Under the head Additional assessment there is an increase of Rupees 49,182 in the Godavery, and 26,286 in the Kistnah, owing, it is presumed, to the anicuts.

23. **SUNDRY ITEMS.**—The head "Sundry items" shows an increase of Rupees 73,561, of which Rupees 54,759 are the result of the operations of the Inam Commission.

24. **TOTAL LAND REVENUE.**—The entire land revenue of the Presidency, inclusive of the items noted in the margin, amounted to Rupees 434,21,217 against Rupees 423,61,785, the corresponding revenue of Fusly 1272, the increase being Rupees 5,59,432.

Peshcush or permanently settled estates.
Jodi of Shrotrium and Inam villages.
Rented villages.
Ryotwar.
Amani or division of produce.
Miscellaneous items.
Forest revenue.

25. **COTTON AND INDIGO CULTIVATION.**—The extent of Cotton cultivation in Fusly 1272 showed a large increase; the cultivation in Fusly 1273 was still larger, the area having been 17,66,312 acres against 13,09,234 in the previous year. The high prices and great demand of the year have of course caused the extension of cultivation. The extent of Indigo cultivation was less by 39,466 acres, owing to the fall in the price, in consequence of the deterioration of the quality of the dye in recent years. The Government wish to have fuller information on this point, as the alleged deterioration of quality is a serious matter.

26. **SUNDRY SOURCES OF REVENUE.**—The revenue from sundry sources amounted to Rupees 193,11,296* against Rupees 181,70,786 in Fusly 1272. There was an increase under every head except that of Income Tax. The actual decrease in the latter, caused by the reduction of the rate from 4 to 3 per cent., amounted to Rupees 4,21,508, but owing to the receipts of the year for the first time, including the revenue of the Presidency town viz., Rupees 1,58,469 the decrease in comparison with last year is only Rupees 1,50,395. The increase under each of the other heads is shown below:—

	RS.
Alkarry	3,99,185
Salt	2,84,856
Sea Customs	1,84,483
Land do.	44,454
Stamps	3,74,541

27. The increase under "Alkarry" is owing in some measure to greater competition for the farms in the provinces and the shops in the town of Madras, but chiefly to the Returns of some of the Districts comprising receipts in Military Cantonments for the entire year, whereas the accounts of Fusly 1272 embraced only the collections of two months.

28. **SALT.**—The steady increase in the sales of Salt is highly satisfactory. The quantity sold in the year for Home and Inland consumption amounted to 63,91,257 Indian Maunds, or 30,760 tons more than the similar sales of Fusly 1269, when the price was only Rupee 1-2-0 per Maund. The gross revenue of the year amounted to Rupees 94,78,842, and the charges (including purchase of Salt) to Rupees 10,03,884, the net proceeds being thus Rupees 84,74,958.

29. The progressive improvement of the Salt revenue is best shown by the following table exhibiting the results of the past ten years.

Fuslies.	Price per Indian Maund.	Total sales.	Gross Revenue.	Charges.	Net.
	RS. A. P.	Ind. Mds.	RS.	RS.	RS.
1263	1 0 0	5,163,541	46,67,316	9,72,822	-36,94,494
1264		5,967,923	50,28,908	9,61,867	40,67,041
1265		6,565,853	53,99,547	8,71,805	45,27,742
1266		6,040,712	53,95,023	7,07,299	46,87,724
1267		6,148,483	57,00,578	10,80,075	46,20,503
1268	1 0 0	6,720,843	59,02,874	9,92,029	49,10,845
1269		6,810,424	65,53,937	9,62,880	55,91,057
1270		6,879,613	72,89,662	17,29,184	55,60,478
1271	1 8 0	6,432,713	85,82,545	11,30,760	74,51,785
1272*		6,618,930	91,93,989	11,74,404	80,19,585
1273		6,858,430	94,78,842	10,03,884	84,74,958

* North Canara transferred to Bombay.

30. This satisfactory result can only be attributed to the prosperous condition of the people, the extension of Railways and improvement of the means of communication, and the more efficient organization of the Salt Department which combined have counterbalanced the great increase in the price of Salt. The quantity of Salt conveyed inland by the Madras Railway alone in Fusly 1273 amounted to 44,000 tons, or 7,925 tons more than the quantity carried in Fusly 1272.

31. The wastage of Salt in the year under report is explained in paragraph 44 of the Board's Proceedings. The rate is still high in some Districts, and every effort must be used by the Deputy Collectors to reduce it. Sanction is granted for writing off the wastage of Fusly 1273, amounting to Indian Maunds 182,413 and 24 seers.

32. The charges of the Salt Department amounted to Rupees 10,03,884, of which Rupees 2,07,655 were expenses of collection, and 7,96,225 the cost of providing the article. There was a decrease of Rupees 1,70,746 in the latter item, owing to the smaller quantity manufactured in the year. The expenses of collection were also lower by Rupees 20,940.

33. The charges for the provision of Salt amounted to Rupees 7,96,225 on Indian Maunds 4,980,601, the quantity manufactured during the year, or 16 per cent. The similar expenditure in the previous Fusly amounted to Rupees 9,46,023 on Indian Maunds 6,791,192, or 14 per cent. The rates of payment to the manufacturers have been raised of late years, but still the increase in the cost of Salt in some Districts is very large and needs explanation. For instance, in the Godavery District the quantity manufactured was Indian Maunds 156,481, and the total charges amounted to Rupees 33,639, whereas in Fusly 1272 the expenditure did not exceed 29,673, though the quantity manufactured, viz., Indian Maunds 351,873, was nearly three times as great.

34. **CUSTOMS.**—The increase under Customs was the result chiefly of larger importations of twist, yarn, piece-goods, metals and woollens into Madras, and of a brisker trade between Tinnevely and Travancore.

35. **STAMPS.**—The increase under Stamp revenue is owing to the requirements of the law being better understood and enforced, and to the extension of the jurisdiction of District Moonsiffs to the disposal of small causes. The increase in this branch of revenue under the new law has been very great, the receipts being now thrice as large as in 1859.

36. **DEMAND, COLLECTION AND BALANCE OF CURRENT REVENUE.**—The entire demand under all heads amounted to Rupees 627,32,509, of which Rupees 595,67,925 or 95 per cent. were collected within the Fusly. The balance left

	RS.
Land Revenue	434,21,215
Sundry sources	193,11,294
Total	627,32,509

at the close of the Fusly, exclusive of the sum of Rupees 2,240 remitted, was Rupees 31,62,344. The greater portion of this sum, viz., Rupees 25,54,727, was collected by October 1864, and the balance on the last day of that month was Rupees 6,07,617, or less than one per cent. of the entire demand. This result is, on the whole, satisfactory.

37. The payment of revenue in the Zemindaries of the District of Madura were very backward. The Board will instruct the Collector to take effectual steps for the punctual realization of the Government dues.

38. The Ryotwary balances are large in Madras and North Arcot. The backwardness of the collections in these Districts was also noticed in the Proceedings of Government dated 6th May 1864, No. 785. The Collectors should be instructed to take timely measures for realising the demand and not to wait till the end of the year.

39. The claim of the Abkarry Contractor of the Madras District for a reduction of rent, alluded to in paragraph 53, should be disposed of without further delay. The balance of Rupees 28,375 against the contractor is large, and must depreciate the sufficiency of the security.

40. The collection of revenue in the Neilgherry Talook, though better than in previous years, is, as observed by the Board, not altogether satisfactory. The Collector must enforce the law in all cases of recusancy.

41. DEMAND, COLLECTION AND BALANCE OF ARREARS.—The demand on account of arrears of former years amounted to Rupees 37,49,271 at the commencement of the Fusly. The collections during the year amounted to Rupees 31,04,984, and the remissions to Rupees 1,87,620, and the balance at the close of the Fusly was Rupees 4,56,667. This was reduced by subsequent collections to Rupees 4,11,594 on the last day of October 1864.

42. The sum of irrecoverable arrears which the Board propose to write off the accounts is Rupees 1,14,725-10-0. Of this the balance appertaining to the Madras District, viz., Rupees 37,759-11-1, is very large. The two items noted in the margin require further scrutiny by the Board.

Amount, the collection of which was suspended for various reasons, &c.	Rs.
Miscellaneous items	9,350
.. .. .	12,435
.. .. .	21,785

43. The reasons for which the collection was suspended in the case of the first item, and the Fuslies to which the balance appertains should have been explained. The greater portion of the second item is stated to consist of arrears of quit-rent and ground-rent on lands within the town of Madras of more than six years' standing, and therefore legally irrecoverable.

44. There is nothing before Government to show what retarded the collection of these arrears before the period prescribed by law had expired. In this case also a Memorandum, showing the particulars of the "Miscellaneous items" and the years to which they belong, should have been furnished. The Collectors of the Godavery and Kistnah Districts should be called upon to submit similar explanation regarding the irrecoverable balances of those Districts. Sanction has already been granted for the remission of the shrotrium balances in Nellore in paragraph 7 of the Proceedings, dated 21st March 1865, No. 622. Deducting these items, sanction is granted for writing off the accounts the sum of Rupees 57,504-11-6 as irrecoverable.

Recommended by the Board to be written off	Rs.	A.	P.
Disallowed pending further explanation:—	1,14,725	10	0
Madras	21,785	0	0
Godavery	16,433	0	8
Kistnah	12,851	8	7
Already sanctioned	6,151	5	3
.. .. .	57,220	14	6
.. .. .	57,504	11	6

45. Sanction for the remaining sum of Rupees 57,220-14-6 will be suspended until the Collectors have satisfied the Board as to their being really irrecoverable. The Government are quite prepared to write off irrecoverable arrears, but they must be satisfied that proper enquiries have been made before pronouncing them irrecover-

able, that they have not become irrecoverable by culpable neglect on the part of the Revenue Officers; otherwise application for permission to clear the accounts of balances will become a mere form.

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

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

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

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

	Rs.
For waste lands sold under the new rules	16,951
For proprietary right in the escheats of Malabar	1,49,144
For lands sold in Freehold for buildings, &c.	10,681
Total	1,76,776

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

(True Extract.)

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

To the Board of Revenue.
,, the Public Department.
,, the Accountant General.
,, the Civil Paymaster.

Exd. J. Tulloch.

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

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

STATEMENT No. 1.

	Number of Taluks.	Number of villages.	Number of Puttahs.
Fasli 1272	155	30,043	21,31,131
Fasli 1273	156	30,230	21,33,308
Increase...	1	187	2,177

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

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

3. The whole number of Puttahs, for Fasli 1273, was 21,33,308. Compared with the number in Fasli 1272, after excluding Madras quit-rent bills (58,597) as directed by Government, there was an increase of 60,774, which must be attributed in part to the large addition obtained in the increased number of Ryotwar villages as explained in the preceding paragraph, and partly to the increase in the number of persons employed in agriculture. Out of a total of 21,33,308 Puttahs, it was found necessary to renew only 6,18,621, or 29 per cent.; but it must be borne in mind, that the entire number of Puttahs in the Trichinopoly District is included under this head, where it is usual to grant fresh Puttahs every year in consequence of the peculiar character of the assessment which hitherto varied every year with the crop grown. The system of permanent Puttahs will, however, be substituted in this District in the current Fasli, in which the new settlement will be introduced. Excluding then this District, the proportion of the renewed Puttahs to the total number is only 25 per cent., and the remainder 75 per cent. are Puttahs which were not

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

Districts.	Unrenewed Puttahs.		
	Modified by additional entries.	Not at all altered.	Total.
Ganjam	5,175	25,212	30,387
Godavery	9,523	107	9,630
Nellore	9,995	48,838	58,833
Bellary	24,011	99,233	1,23,244
Tinnevely... ..	14,875	68,970	83,845
Coimbatore	6,540	1,33,138	1,39,678
Salem	13,519	1,73,972	1,87,521
South Canara	984	35,358	36,342

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

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

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

Season.

6. The early rains were generally abundant and favourable for agricultural purposes,

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

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

attention of the Government to the state of the important irrigation works in this District.

In the Sub-division of Madura, the season was

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

particularly adverse to dry cultivation, and a special remission was found necessary. In Salem and Coimbatore, the season was on the whole favourable, but wet cultivation here, as elsewhere,

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

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

Districts.	April to September 1863 inclusive.	October 1863 to March 1864 inclusive.	Total for whole year.	Total for Fasli 1272.
	Inches.	Inches.	Inches.	Inches.
Ganjam ...	30.06	13.17	43.53	51.08
Vizagapatam ...	36.29	13.17	49.46	31.45
Godavery ...	26.14	6.86	33.00	35.81
Kistna ...	14.80	4.95	19.75	29.69
Nellore ...	9.13	19.15	28.28	24.84
Cuddapah ...	12.83	8.32	21.12	20.45
Bellary ...	9.78	3.91	13.69	21.70
Kurnool ...	13.7	4.1	17.8	58.11
Madras ...	14.52	20.94	35.46	28.29
North Arcot ...	11.55	7.11	18.66	22.69
South Arcot ...	124.36	22.18	146.54	75.22
Tanjore ...	19.32	36.66	55.98	56.00
Trichinopoly ...	15.25	20.16	35.41	55.53
Madura ...	15.96	16.39	32.35	35.58
Tinnevely ...	11.30	18.30	29.60	42.77
Coimbatore ...	20.51	12.45	32.96	36.85
Salem ...	14.62	10.45	25.07	33.30
South Canara ...	159.62	6.48	166.10	183.30
Malabar ...	124.71	9.90	134.61	125.54

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

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

* Godavery District ... 17,351
Cuddapah ... 55,858
Coimbatore ... 20,247

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

Total number vaccinated.				
Districts.	Successful.	Unsuccessful.	Total.	Per centage of the unsuccessful cases to the total number.
1. Ganjam ...	7,249	564	7,813	7
2. Vizagapatam ...	12,717	100	12,817	1
3. Godavery ...	7,354	2,322	9,676	24
4. Kistna ...	7,962	1,619	9,581	17
5. Nellore ...	11,288	673	11,961	6
6. Cuddapah ...	8,988	1,578	10,566	15
7. Bellary ...	6,791	673	7,467	9
8. Kurnool ...	3,105	81	3,186	2
9. Madras ...	5,973	640	6,613	10
10. North Arcot ...	6,226	412	6,638	6
11. South Arcot ...	8,146	616	8,792	7
12. Tanjore ...	16,197	507	17,004	3
13. Trichinopoly ...	7,514	770	8,314	9
14. Madura ...	19,996	1,082	21,078	5
15. Tinnevely ...	4,761	697	5,458	12
16. Coimbatore ...	18,046	1,778	19,824	9
17. Salem ...	17,862	3,559	21,421	16
18. South Canara ...	3,314	916	4,230	21
19. Malabar ...	5,215	1,410	6,625	21
Total ...	1,79,037	20,027	1,99,064	10
Fasli 1272 ...	1,75,711	19,750	1,95,461	10

* Godavery.
South Arcot.
Tanjore.

Salem.
Malabar.
Madras.

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

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

Prices.

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

of the previous ten years, the prices of the year show a larger increase. In the following abstract the comparison is instituted in regard to the prices of some of the principal grains :—

Grains.	Average price for ten years, from Fasli 1263 to 1272.	Fasli 1272.	Fasli 1273.	Increase in Fasli 1273 as compared with the average.	Per cent.	Increase in Fasli 1273 as compared with Fasli 1272.	Per cent.
Paddy, 1st sort, per Garce.	Rs. 134	Rs. 167	Rs. 176	Rs. 42	31	Rs. 9	5
Do. 2nd do.	121	153	163	42	34	8	5
Cholum or Javary.....	150	197	205	55	36	8	4
Cumbu or Bajira.....	148	172	183	35	23	11	6
Raggy	145	174	185	40	28	11	6
Horse-gram....	177	196	204	27	15	8	4

12. The price of Paddy of both sorts has increased, but as second sort Paddy is chiefly consumed by the mass of the people, its price in each District is, as usual, compared below with the averages of previous years, and with the prices of Fasli 1271 and 1272 :—

Districts.	Average of five years from Fasli 1266 to Fasli 1269.	Average of five years from Fasli 1261 to Fasli 1265.	Average of five years from Fasli 1266 to Fasli 1270.	Fasli 1271.	Fasli 1272.	Fasli 1273.	Increase as compared with column 2.	Increase as compared with column 3.	Increase as compared with column 4.	Increase or decrease as compared with column 5.	Increase or decrease as compared with column 6.
1	2	3	4	5	6	7	8	9	10	11	12
Ganjam...	Rs. 46	Rs. 59	Rs. 77	Rs. 101	Rs. 91	Rs. 82	Rs. 86	Rs. 23	Rs. 5	Rs. 19	Rs. 9
Vizagapatam.	65	68	94	121	119	104	39	36	10	17	13
Godavery.....	64	78	85	124	132	127	59	49	42	3	5
Kistna	83	99	85	135	159	182	99	83	97	47	23
Nellore....	78	97	118	144	165	178	100	81	60	34	13
Cuddapah ..	84	101	143	176	198	207	123	106	61	31	9
Bellary....	92	90	125	143	158	217	125	127	92	74	59
Kurnool....	88	107	131	150	168	216	128	109	85	66	48
Madras....	81	99	102	163	161	157	76	58	55	8	4
North Arcot...	82	85	119	164	153	148	66	63	29	16	3
South Arcot...	77	91	122	132	135	144	67	53	22	8	9
Tanjore....	70	77	119	141	121	139	69	62	20	5	10
Trichinopoly...	80	82	137	172	150	153	73	71	16	19	3
Madura....	95	91	149	176	179	153	64	61	6	21	24
Tinnevely ..	87	110	155	163	181	174	87	64	19	11	10
Coinbatore ..	91	101	171	189	183	186	95	85	13	3	3
Salem	85	84	145	163	147	153	68	69	8	10	6
South Canara	81	89	127	132	141	175	94	66	48	43	31
Malabar....	81	98	160	160	171	208	127	110	48	48	37

13. It will be seen that, as compared with Fasli 1272, the prices of the year show a slight decrease in the three Northern Districts of Ganjam, Vizagapatam, and Godavery, in Madras and North Arcot, and in Madura, Trichinopoly, and Tinnevely. In all the remaining Districts

prices continued to rise, but in neither case are the variations so large as to indicate any new general cause at work. The decrease is attributed to better harvest, and to the importation of grain; and as regards the increase, the Collectors of Kurnool and Tanjore alone offer any explanation. The Collector of Kurnool states that the rise of price is the result of the quantity of money in the District, and its consequent cheapness acting upon the extraordinary prosperity of the agricultural classes, who need sell but a very small proportion of their produce to meet the Government demand, and who having few wants take full advantage of their position to hold back supplies and command the market. The Collector of Tanjore considers that the uniformly high level which prices have attained, and which they have now continued to maintain for some years, can be attributed to no other cause than the generally increased and increasing wealth of the population, and the consequent diminution in the value of money, which is the natural consequence of a progressive state of society under the influence of peace, and the growth of civilization. The Board have already stated their opinion on the subject in their Proceedings of 29th June 1863, No. 3,914, and in their Report for Fasli 1272; and they have nothing to add to those remarks. They need hardly repeat that the present unprecedented high prices bear with unusual pressure on the poorer classes and low paid public servants, whose income is derived from fixed money wages.

14. As a necessary effect of high prices, wages have risen, but that they have not everywhere risen in the same proportion as prices, may perhaps be assumed by the circumstance that larger numbers of the people have emigrated. During the year under review, 57,646 persons emigrated to Ceylon from Madura alone, showing an increase, as compared with Fasli 1272, of 24,623 persons. This has, however, been in some measure counterbalanced by an increase in the number of return immigrants, amounting to 5,977. The Collector of Madura ascribes the increase in emigration to the high rate of pay obtained by coolies in Ceylon.

STATEMENT No. 3.

15. The area of land comprised in the Ryots' holdings has largely increased during the year under report. Against Acres 6,12,283, assessed at Rupees 10,15,653, which were relinquished, Acres 11,53,877, with an assessment of Rupees 17,73,625, were newly taken up, so that the net increase in the land under occupancy is Acres 5,41,594, bearing an assessment of Rupees 7,57,971. The total holdings of the Ryots during the Fasli, after making the foregoing deductions and additions, amounted to Acres 169,89,686, assessed at Rupees 321,30,950, exclusive of South Canara and Malabar, which are as usual not included, as the acreage in them is not known. The subjoined abstract exhibits the transactions of the year as regards the holdings, the extent of land left waste, the assessment of which was either remitted or charged to the Ryots, and the area of actual cultivation :—

Items.	Extent of land in Acres.	Assessment in Rupees.
Holdings at the beginning of Fasli 1273	164,43,092	313,72,978
Deduct lands given up	6,12,283	1,015,653
Remainder...	15,85,809	303,57,325
Add lands newly taken up	11,53,877	17,73,625
Total...	169,89,686	321,30,950
Deduct whole survey fields left waste, the assessment of which was remitted... .. .	528,267	9,20,358
Remainder...	164,61,419	312,10,592
Particulars.		
Actual cultivation	...	295,46,404
Waste charged	...	16,64,188

N. B. —In bringing forward the entries of the assessment on the Ryots' holdings as they stood at the end of Fasli 1272, the permanent reductions in the old survey assessment have been excluded.

16. As compared with Fasli 1272, the remissions on account of waste show an increase of			
	Extent.	Assessment.	
Fasli 1272	2,51,135	8,50,082	
Fasli 1273	5,28,267	9,20,358	
	2,77,132	2,70,276	

Rupees 2,70,276 on 2,77,132 acres of land. Nearly the whole of this increase occurs in the Tinnevely District, where, in consequence of the failure of seasonable rains, a large extent of land was left uncultivated. The Collector reports that the accounts connected with waste were carefully examined, and such lands as were proved, on inquiries made at the settlement, to have been left waste from causes over which the Ryots had no control, obtained remission; but those the non-cultivation of which was the result of neglect on the part of the Ryots, were charged with assessment. The remission thus granted, in Tinnevely, was Rupees 2,20,371 on Acres 310,420 of land, as entered in Statement No. 3; but these entries include Acres 53,434 and Rupees 45,859 on account of *Ennoo* and *Ditta* Inams, which are included in the extent of the Ryots' holdings and then deducted, the proportionate revenue demand being paid to the Maniem holders without being brought to account. This practice it is not desirable in the Board's opinion to continue; but it may not be expedient to make any change until the Revenue Settlement now in

* Collector's letter, 15th October 1861.

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

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

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

North Arcot.		Rupees.
Nunjah waste remitted	...	1,12,483
Dry do.	...	17,335

the remissions on account of Nunjah waste are reported by the Acting Collector, Mr. Banbury, to be very heavy, he observes that the Collector, Mr. Robinson (who made the settlement) "was induced by the failure of rains coupled with "annually bad harvests, to be more than usually liberal this year in granting remissions." But as regards the Nunjah remissions if there was no water, the Board would remark that the Ryots had a clear claim to a just liberality.

		Rupees.
Godavery District	...	2,67,052
Kistna do.	...	2,82,124
Nellore...	...	1,19,647
South Arcot	...	1,65,491
Tanjore...	...	1,63,258
Tinnevely	...	1,54,106
Coimbatore	...	1,77,331

18. The sums charged for waste were large in the Districts noted in the margin. In the Godavery and Kistna Districts, the charge is only nominal, as under the joint rent system which still prevails in the greater part of those Districts, the entire waste is included in the settlement merely for purposes of account. In Nellore, only Rupees 91,678 was *bona fide* charged, the rest being the assessment on portions of fields left waste had to be remitted. This should not, however, have been included in the amount of waste charged. The charge is apparently still large, but the Collector considers the enforcement of the demand necessary. The assessment charged in South Arcot was chiefly upon dry lands left waste through the negligence of the Ryots, and amounted to no less than Rupees 1,04,276, to which the Board cannot object; but the principle adopted by the Collector in charging Nunjah lands left waste for want of water according to a scale proportioned to the extent of loss sustained by a Ryot in his whole holding is not correct. The Collector explains that only fifty per cent. was remitted on lands left unsown where the percentage of actual loss on Nunjah waste and Shavi exceeded twenty-five per cent. of the total Puttah Beriz; but this system is unauthorized by the Board or by Government. The broad principle laid down by Government, and which is generally observed in other Districts, is that remission to the full extent of the demand should be granted to Nunjah lands left waste in consequence of the failure of irrigation, but that the full charge should be made on lands which having irrigation are left unsown through the neglect of Ryots. There is no reason why there should be an exceptional rule for South Arcot. The Collector presumes that deviation from the rules for granting remission on Nunjah left uncultivated, owing to failure of means of irrigation, is discretionary; but there is nothing in the orders of Government to warrant such a conclusion, and it is desirable that the same system, in respect to charging Ryots for water which they have not been able to obtain, should be observed in all Districts alike. The system for which Mr. Reade contends must necessarily lead to very objectionable prying into the Ryot's circumstances, an evil which it has been the object of Government and the Board for many years to reduce to the utmost extent possible. The simple rule, which requires payment if there is water, and excuses payment if here is not, is safe and intelligible, and should be universally adopted. He appears to have compounded the rule relating to Shavi with that prescribed for land left waste. Mr. Reade states that 9,987 Rupees was charged against wet land left uncultivated by poor Ryots; but he must rather mean, (the Board infer,) Ryots who were generally well-to-do. The sum when compared with the small amount 17,632 remitted for Nunjah waste is out of proportion excessive. In Tanjore also the amount charged Rupees 1,63,258 is heavy, but appears to be the result of careful scrutiny by

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

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

19. The actual cultivation of the year (including waste charge) upon which the Settlement was made amounted to Acres 16,461,419 or Acres 264,490 in excess of Fasli 1272. The net Settlement after making the usual deductions and additions on account of remissions and sundry items, &c., amounted to Rupees 3,55,70,543 including South Canara and Malabar; and the result as compared with Fasli 1272 is an increase of 5,58,143, as shown in the subjoined abstract:—

ITEMS.	FASLI 1272.		FASLI 1273.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Unirrigated land.....	128,21,125	145,44,721	131,11,153	145,88,151	2,90,028	43,433	...	...
Irrigated do.....	29,74,919	154,67,985	29,49,892	151,17,094	...	...	25,027	3,50,981
Garden do.....	4,00,885	16,51,418	4,00,374	15,05,435	...	...	511	1,45,983
Total...	161,96,929	316,64,124	164,61,419	312,10,593	2,64,490	...	...	4,53,531
2nd crop assessment ..	...	6,70,809	...	6,66,391	...	...	...	4,418
Additional do.....	...	8,85,967	...	10,08,882	...	1,22,915	...	...
Total assessment... ..	...	332,20,900	...	328,85,864	...	...	...	3,33,036
Add South Canara and Malabar ...	...	33,17,420	...	31,67,314	...	...	...	1,50,106
Total... ..	...	365,38,320	...	360,53,178	...	...	...	4,85,142
Deduct remission ...	...	26,22,736	...	16,73,013	...	...	...	9,49,722
Remainder... ..	...	339,15,584	...	343,80,165	...	4,64,381	...	...
Add sundry items... ..	...	11,16,816	...	11,90,378	...	73,565	...	...
Total... ..	...	350,32,400	...	355,70,543	...	5,38,143	...	...

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

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

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

The increase of Rupees 1,22,915 in the amount of additional assessment is the result of a gross increase of Rupees 1,37,430 in eleven Districts, and a gross decrease in five of Rupees 14,515. The increase is large in the Districts

	Increase.
Godavery	49,182
Kistna	26,286
Tanjore	45,773

noted in the margin, but in Tanjore it is only nominal, as the Teerwajasti in the Olungu villages, which was not hitherto distinguishable

from the Ayen assessment, has been now separated and included under the appropriate head of additional assessment.

STATEMENTS 6, 7, and 8.

22. The remissions granted at the settlement amounted to Rupees 16,73,013. The

decrease as compared with Fasli 1272 amounting to Rupees 9,49,722, occurs chiefly under the head of Fixed Remissions, as will be seen from the following abstract:—

Items.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Occasional Remissions	9,00,160	9,30,081	29,921	...
Fixed do.	9,73,297	9,029	...	9,64,268
Items allowed on the collections or from the Beriz of villages	7,49,278	7,33,903	...	15,375
Total... ..	26,22,735	16,73,013	29,921	9,79,643
			Deduct Increase...	29,921
			Net Decrease...	9,49,722

23. Of the items comprised under the first head, the Shavi remissions show the largest increase, viz., 1,03,760, which occurs chiefly in

	Increase.
Kistna... ..	12,161
North Arcot... ..	27,072
South Arcot... ..	24,127
Tanjore... ..	16,063
Madura... ..	10,161

the Districts noted in the margin, and is owing to the failure of the later rains and the insufficiency of water in the tanks, &c., to bring the standing crops to maturity. The remissions

granted for Palanashtum or loss of produce amounted to Rupees 19,638, of which Rupees 17,280 was in the Kistna District. The similar remission granted in this District in Fasli 1272 was only Rupees 872, and the larger amount in the year under report was rendered necessary by the adverse character of the season. The Collector reports that the want of water was felt in the Krepalli and other Delta Taluks also, where a great deal of wet land was cultivated under the

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

24. The large decrease under the second head of remissions is due to the exclusion of the permanent remissions from the accounts as already stated. In Trichinopoly, Coimbatore, and Salem certain authorized reductions in the land assessment of a permanent character were excluded. In Madras the assessment of the highly assessed Nunjah lands was recently ordered to be reduced. Up to Fasli 1272 these remissions were annually granted at the Settlement, the assessment inclusive of them being brought to account in the first instance, but as no advantage was gained by this course, the remissions have been altogether expunged from the accounts in the year under report, as desired by Government in paragraph 14 of their Proceedings, dated 6th May 1964, No. 785. This course was followed also in regard to certain remissions of a permanent nature in the Kistna and Kurnool Districts amounting to Rupees 18,843 and 344 respectively, and to the remission on the Tharao settlement in South Canara.

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

26. The third head of remissions consists chiefly of the deductions made from the settled demand for the payment of village officers. This mode of remunerating village servants prevails to a large extent in the Districts noted in the margin. The total sum deducted on this account amounts to Rupees 6,59,206, which is in excess of the deduction made in Fasli 1272 by only Rupees 566. A large sum has hitherto been annually collected in Trichinopoly under the head of "Cutla Shelavoo," but is not shown in the settlement accounts. The recently introduced village cess will take the place of this, and be credited to the "Village Service Fund."

STATEMENT No. 9.

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

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

	Increase.
Vizagapatam	Rs. 1,948
Kistna	3,415
Nellore	7,364
Coimbatore	2,173
Salem...	4,849

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

28. The settled Ryotwar Land Revenue demand of the year amounted, as already shown, to Rs. 555,70,543. The increase, Rupees 5,38,143, which this revenue exhibits over that of Fasli 1272, results from a gross increase of Rupees 7,86,990

	Decrease.
Cuddapah...	6,133
Bellary	32,426
Tanjore	1,19,259
Tinnevely	90,581
Malabar...	649

in fourteen Districts, and a gross decrease* in Cuddapah, Bellary, Tanjore, Tinnevely, and Malabar, of Rupees 2,48,847. Besides the larger amount of remissions found necessary owing to the indifferent season, a special cause also operated to bring about the large decrease in Tanjore amounting to Rupees 1,19,259, viz., the assignment of lands assessed at Rupees 1,24,553 to native religious institutions in lieu of money payments.

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

Items.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
1. Peishcush on permanently settled estates...	51,01,487	51,29,486	27,999	...
2. Jodi of Shrotriem and Inam villages ...	5,77,439	6,12,282	34,843	...
3. Rented villages...	2,25,939	1,74,683	...	51,306
4. Ryotwar...	350,32,399	355,70,542	5,38,143	...
5. Amani or division of produce...	16,716	12,639	...	4,077
6. Miscellaneous items...	17,14,133	16,56,423	...	57,710
7. Forest Revenue...	1,93,622	2,65,162	71,540	...
Total Land Revenue...	428,61,785	434,21,217	6,72,525	1,13,093
		Net...	5,59,432	

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

Increase in the Kistna District, being the Peishcush of the Gudur Estate made over to the Zemindar... Rs. 32,022

Decrease, being the reduction in the Peishcush of certain Estates in Vizagapatam as compensation for lands taken up for roads sanctioned in Government Order, dated 25th September 1862, No. 2,088... 1,969

Do. do. of the Pittapur Zemindary in the Godavery District on account of lands assigned to Inamdars in lieu of those occupied for public purposes ... 832

Do. do. of Kungundi in North Arcot on account of lands taken up for Railway purposes, as per sanction of Government, dated 20th January 1864, No. 30... 1,222

Total Decrease... 4,023

Net Increase... 27,999

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

STATEMENT No. 10.

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

32. The demand on account of Miscellaneous Items amounted to Rupees 16,56,123 showing a decrease below Fasli 1272 of Rupees 57,710. In Statement No. 15, which contains the particulars of these items, the same arrangement has been followed as in Fasli 1272 except in regard to "Interest on arrears of Land Revenue," which, under the orders of the Government of India referred to in the Accountant General's Notification, dated 1st March 1864, No. 92, was, in the Fasli under report, transferred from this head to "XVI. Interest." The revenue from this source in Fasli 1272 amounted to Rupees 32,613, and the whole of this sum appears as decrease against the item under "Miscellaneous." The demand for Fasli 1273 amounted to Rupees 50,101, and the collections to Rupees 24,727 as shown in the margin, which amount has been credited to XVI. Interest as abovementioned

Districts.	Demand Rupees	Collections. Rupees
Ganjam	755	387
Vizagapatam	774	393
Godavery	3,301	1,542
Kistna	3,108	3,103
Nellore	715	745
Cuddapah	89	39
Bellary	16	16
Kurnool	67	67
Madras	9,714	9,714
North Arcot	1,414	1,103
South Arcot	374	374
Tanjore	701	701
Trichinopoly	758	758
Madura	3,508	947
Tinnevely	1,436	1,436
Coimbatore	23	21
Salem	2,013	741
South Canara	741	741
Malabar	610	610
Total ...	30,104	24,727

	Increase. Rupees.	Decrease. Rupees.
Revenue from sequestered Inams... ..	10,003	
Collections from boundary lands in dispute	12,611	
Water tax on Zemindary Inams, &c., lands	11,018	
Land cultivated but not included in the Jamabundy.		12,923
Cultivation of Jungle land newly cleared by burning in South Canara		14,783
Other Items... ..		22,616

33. Of the remaining items under Land Revenue Miscellaneous, those in which the largest variations are found are entered in the margin. No explanation appears necessary for the increase. Of the first item of decrease, the largest portion, viz., Rupees 11,661, occurs in Tanjore, and is attributable solely to the smaller extent of cultivation brought to account after the close of the Jamabundy. The decrease in the second item is in consequence of the restrictive orders regarding Coomery cultivation, which, by the vigilance of the local officers, has been confined within narrower limits. Of the decrease in the "Other items," the amount of Rupees 11,611 occurs in the Godavery District, being the sum realized by exceptional sales of the occupancy

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

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

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

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

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

Districts.	Fasli 1272. Acres.	Fasli 1273. Acres.	Increase. Acres.
Kistna	1,25,235	1,84,559	63,324
Nellore	20,398	28,362	7,964
Cuddapah	51,610	1,09,725	58,085
Bellary	3,89,527	4,66,013	76,486
Kurnool	1,52,831	2,60,167	1,07,336
Madura	83,681	1,08,804	25,123
Tinnevely	2,62,523	2,63,692	1,169
Coimbatore	1,32,684	2,07,645	74,962

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

STATEMENT No. 12.

Ryotwar Districts is shown in Statement No. 12.

37. The average assessment per acre of the lands included in the settlement in the

38. The settlement of the other sources of revenue is shown below in comparison with Fasli 1272, and the result is a net increase of Rupees 11,40,310 in favour of the year under report, arising from an increase of Rupees 12,90,905 in all the items under this head except Income tax, in which there is a decrease of Rupees 1,50,395.

Items.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
Abkarry...	RS.	RS.	RS.	RS.
Income tax...	36,56,351	40,55,256	3,99,145	...
Moturpha and duty on Arts and trades...	12,17,261	10,00,846	...	1,20,395
Salt...	357	3,773	3,386	...
Sea Customs...	91,93,549	91,78,815	2,51,856	...
Land do. ...	18,68,524	20,54,007	1,84,483	...
Stamps...	2,09,129	2,51,583	44,454	...
	20,25,145	23,99,686	3,74,541	...
Total...	181,70,786	1,53,11,296	12,90,905	1,50,395
		Net.	11,40,310	

39. The increase in the Abkarry Revenue is considerable in the Districts noted in the margin. In Bellary, Trichinopoly, and Malabar, it is accounted for by the inclusion of the Military Abkarry receipts for the whole year, while in Fasli 1272, two months receipts only on this account were included. The increase in the Madras District appertains to the Presidency Town, and is the result of the system lately introduced of letting by auction the Arrack and Toddy shops within the Abkarry limits. In a few of the other Districts, viz., Godavery, Kistna, and Tanjore, some large variations are found. The transfer to the Godavery District of the rents of certain Taluks of the Masulipatam portion of the Kistna District has caused a decrease in the latter of Rupees 7,270, while in the Godavery District there was an increase of Rupees 48,119, owing partly to the above transfer, and partly to increased competition for the farms of the District, which were put up to auction in the Fasli under report. Of the increase in Tanjore amounting to Rupees 27,110, upwards of Rupees 12,000 is only an apparent increase, arising from the fact that in the preceding year a reduction was made to reimburse the renter of the Nannilum farm for previous over-payment. The remaining portion of the increase is due to the enhanced rent for the farm of the Negapatam Taluk at its re-sale in the year under report.

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

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

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

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

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

43. It will be seen that the manufacture of the year was considerably less than that of Fasli 1272. The stock on hand at the beginning of the Fasli was also less, so that the quantity available for sale, during the Fasli under report, was less by Indian Maunds 11,66,390 than the quantity available in Fasli 1272. The sales showed a large increase chiefly in the District of Ganjam of Indian Maunds 1,27,940, and in Madras of Indian Maunds 1,95,845, and a decrease in Nellore of Indian Maunds 85,337. The increase in the sales in Ganjam is attributed by the Collector to the improved quality of salt manufactured, the assurance of an adequate supply, the further improvement of the approaches, and the opening of the Itchapur pans, while in Madras it is due mainly to the increased facilities afforded for the transit of salt by rail, and to the consequent growth of the wholesale trade. The quantity of salt thus conveyed during the year under report amounted to Indian Maunds 11,94,989, or Indian Maunds 2,15,748 more than in the Fasli pre-

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

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

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

Items.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Gross Revenue	91,74,404	94,72,011	2,97,607	...
Miscellaneous Items	19,585	6,831	...	12,754
Total...	91,93,989	94,78,842	2,84,853	...
Deduct charges	11,74,630	10,03,884	...	1,70,746
Net revenue...	80,19,359	84,74,958	4,55,599	...

46. The gross revenue from Salt including Miscellaneous Items, amounted to Rupees 94,78,842, showing an excess above Fasli 1272 of Rupees 2,84,853, to which the decrease in the charges, Rupees 1,70,746, being added, the increase in the net revenue is raised to Rupees 4,55,599. Of the total decrease in the charges, the largest portion, viz., Rupees 1,49,798, is in the charges incurred for the provision of salt, and the principal item under this head is "Purchase of salt and manufacturer's share." The decrease in this item is Rupees 1,46,601, and occurs in all the Districts except Godavery, Kistna, Tinnevelly, and South Canara, and is due to the smaller quantity of salt manufactured during the year. In South Canara, however, there is an increase in the item of purchase of salt amounting to Rupees 38,375, which is attributed to a larger quantity of salt having been purchased during the year, owing to the stock in store having fallen very low from the failure of imports in the previous year, for the use of the Government

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

DISTRICTS.	FASLI 1272.		FASLI 1273.		INCREASE.		DECREASE.	
	Charges.	Per centage on the gross revenue	Charges.	Per centage on the gross revenue	Charges.	Per centage on the gross revenue	Charges.	Per centage on the gross revenue
	RS.		RS.		RS.		RS.	
1. Ganjam ...	87,147	8	48,516	4✓	...	...	38,631	4
2. Vizagapatam.	28,083	9	22,999	8	...	...	5,084	1
3. Godavery ...	29,673	8	33,639	11✓	3,966	3	...	...
4. Kistna ..	57,226	7	69,118	8	11,922	1	...	...
5. Nellore ...	1,00,284	8	70,000	7	...	...	30,284	1
6. Madras ...	2,76,896	16	2,23,655	11✓	...	...	51,241	5
7. South Arcot.	1,00,667	22	41,693	10✓	...	...	58,974	12
8. Tanjore ...	74,078	8	71,859	8	...	...	2,219	...
9. Madura ...	52,653	9	33,044	7	...	...	19,569	2
10. Tinnevelly...	61,813	11	61,572	10	2,759	...	...	1
11. South Canara	1,48,496	27	1,76,034	30✓	27,538	3	...	...
12. Malabar ...	1,57,614	24	1,46,684	20	...	...	10,930	4
Total...	11,74,630	13	10,03,883	11	46,185	...	2,16,982	2
					Net...		1,70,747	

Sea Customs.

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

48. Of the increase in Land Customs, Rupees 33,469 is in the Tinnevelly District, and arises from larger importation of Betel-nut, Cocoanuts, &c., from, and exportation of Piece Goods, Grain, &c., to Travancore.

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

Current Collections.

50. Of the total current demand from all sources amounting to Rupees 627,32,509, a sum of Rupees 595,67,925 was collected before the close of the Fasli, and Rupees 2,240 was remitted, leaving a balance at the end of the year of Rupees 31,62,344. This balance was further reduced

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

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

Total..... 6,07,617

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

Ramnad. Velliagoondun.
Kunivadi. Serupalai.

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

	RS.
Godavery...	56,065
Bellary ...	34,230
Madras ...	77,534
North Arcot ...	68,345
South Arcot ...	33,216

able delay in the completion of the Jummahbundy.

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

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

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

52. The balance under "Not permanently settled" is largest in five Districts in the margin.

In the Godavery District a large proportion of the balance is in the Sub-division Taluks, where the collections were retarded by unavoidable

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

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

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

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

Items.	Demand for Fasli 1273.	Collections within the Fasli	Balance.	Subsequent collection and remission up to 30th Sept. 1864.	Balance.
	RS.	RS.	RS.	RS.	RS.
<i>Ryotwar.</i>					
Land held by Burghers and other hill tribes	15,491	15,430	61	61	...
Land held by Europeans and East Indians for coffee plantations, and other agricultural purposes.	188	15	173	3	170
	1,965	1,910	55	55	...
	830	197	633	633	...
	1,388	...	1,388	1,206	182
Total...	4,401	2,122	2,279	1,927	352
Sundry Items...	6	6	...	...	...
Total Ryotwar...	19,898	17,558	2,340	1,988	352
<i>Miscellaneous.</i>					
Quit rent on house properties.	3,205	6	3,199	2,091	1,108
	634	461	173	45	128
	251	90	161	97	64
	293	207	86	22	64
Total...	4,383	764	3,619	2,255	1,364
Other items...	203	208	...	...	...
Total...	4,591	972	3,619	2,255	1,364
Grand Total...	24,489	18,530	5,959	4,243	1,716

It will be seen that the revenue due by the Burghers and other hill tribes has been fully realized. Of the demand due by Europeans and others, Rupees 6,956 have been recovered, and Rupees 112 were written off, leaving a balance of Rupees 1,716, which is in course of realization. The result is not altogether satisfactory in regard to the current revenue, but much progress was made in the collection of the arrears of former years; of which there is now a balance of only 828 Rupees. The Collector reports that the circulation of a notice to the effect that the provisions of the law would be enforced against revenue defaulters has had the desired effect.

56. The arrears demand of former years amounted to Rupees 37,49,271, exclusive of the arrears on account of interest which were transferred to "XVI. Interest." The collections during the year amounted to Rupees 31,04,984, and the remissions to Rupees 1,87,620, leaving a balance at its close of Rupees 4,56,667, which was further reduced by subsequent collections up to October last to Rupees 4,11,594. This sum consists of Rupees 2,96,869 classed by the Collectors as "Recoverable and Doubtful," and Rupees 1,14,725 classed as irrecoverable. The doubtful balance includes Rupees 798, which is the Land Customs collection in South Arcot stolen in transit, and for writing off which from the accounts, the sanction of Government has been received in their Order, dated 10th December 1864, No. 2,239, and Rupees 19, the Moturpha arrears in Nellore and Trichinopoly, the remission of which has already been sanctioned, but the sum is still retained by the Collectors of those Districts in their accounts apparently without any necessity.

Permanently settled	Rs.	A.	P.
Not permanently settled	1,324	0	9
Abkarry	1,10,154	2	1
Income tax	233	15	2
	2,714	8	0

Total... 1,14,725 10 0

57. The irrecoverable arrears are under the heads noted in the margin. Those under "Permanently settled" are in the Godavery, South Arcot, and Salem Districts. The arrears in the Godavery District, Rupees 1,153-9-10, are due by the Byanaguden and Billoomilly Estates in consequence of the non-repair of a bund by Government already alluded to. The work is now in progress, but until it is completed this annual remission will be necessary. The arrears in South Arcot and Salem, amounting to Rupees 37-7-5 and 132-15-6, respectively, appear against certain Mootas in those Districts, but are composed of remissions to which the owners are entitled on account of lands taken up for roads and other public purposes, and which will be adjusted speedily.

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

Godavery	Rs.	A.	P.
Kistna	16,433	0	8
Madras	12,851	8	7
	37,759	11	1

Difference between the old and new rate of assessment in certain villages of North Arcot (now belonging to Madras) pending the introduction of the new scale of assessment sanctioned for that District. ... Rupees 8,508
Amount remitted on Snavy crops after the settlement of Fasli 1272 ... 3,578
An out, the collection of which was suspended for various reasons, and that for which no property is available ... 9,350

Arrears of Amani revenue, being the difference between the estimated value of the Government share of the produce brought to account and the actual yield ... 834
Do. on account of rent due by impoverished renters ... 875
Do. do. of Shrotriem Jodi erroneously brought to account in the first instance ... 179
Do. do. Miscellaneous items ... 12,435

Total... 37,759

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

59. The Abkarry and Income-tax arrears recommended for remission are inconsiderable. Of the amount under the former head, Rupees 223-15-2 appertain to Nellore, and constitute the beginning of the Fasli. The Income-tax arrears are due chiefly by parties in indigent circumstances.

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

61. The subjoined Statement is intended to show the progress made in the disposal of old arrears. The Statement is confined to the arrears of Land Revenue not Permanently settled, as the bulk of the arrears appertains to this head. Of the total amount of these arrears which on the 31st October last, was Rupees 3,40,051, a sum of Rupees 1,10,454 has, in the preceding paragraph, been recommended for remission, so that the arrears for future disposal are only Rupees 2,39,597.

Districts.	Old balance of Fasli prior to Fasli 1257.	Fasli 1257.	Fasli 1258.	Fasli 1259.	Fasli 1260.	Fasli 1261.	Fasli 1262.	Fasli 1263.	Fasli 1264.	Fasli 1265.	Fasli 1266.	Fasli 1267.	Fasli 1268.	Fasli 1269.	Fasli 1270.	Fasli 1271.	Fasli 1272.	Total.
1. Ganjam.....	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 934
2. Vizagapatam.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 273
3. Godavery	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 110
4. Kistna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 29,807
5. Nellore.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 14,993
6. Cuddapah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 6,104
7. Bellary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 15,710
8. Kurnool.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 11,840
9. Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 18,416
10. North Arcot.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 3,926
11. South Arcot.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 37,331
12. Tanjore.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 21,468
13. Trichinopoly.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 12,344
14. Madura	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 7,991
15. Tinnevely.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 2,805
16. Coimbatore.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 1,370
17. Salem.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 6,217
18. South Canara.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 391
19. Malabar.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 5,144
Total	Rs.	6,215	515	535	636	562	666	866	904	2,466	3,965	3,360	4,949	16,337	19,987	41,023	1,65,736	Rs. 3,50,051

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

+ Fasli 1253 ... 2,797
1254 ... 509
1255 ... 680
1256 ... 695
Total... 2,565

62. In adjusting the old balances of Faslis prior to Fasli 1257, satisfactory progress has not been made. The arrears in Tinnevely are due on certain lands in dispute, and cannot be disposed of until the dispute is settled, which will be done when the demarcation operations in that District are completed. In the Godavery and Kistna Districts a portion of these arrears has been collected, and for the disposal of the rest the Collectors will be requested to adopt immediate measures. The arrears of the later Faslis have been considerably reduced by collections and remissions, as will be seen by a comparison* of the balance which outstood on the 31st October 1864, with the balance on the same date of 1863. The Board have repeatedly called the attention of Collectors to the undesirableness of encumbering the accounts with the balances of old Faslis, and have often desired them not to allow any balances for years beyond the four or five Faslis preceding the current one; but this requisition has been attended to by only a very few Collectors. By a little attention on the Collectors' part at the time of settlement, much more improvement might have been effected in this respect. In some Districts the balances extend so far back as Fasli 1212; and there can certainly be no use in retaining them in the accounts. In some cases the sums are very trifling as low even as one Rupee. This matter has already engaged the particular attention of the Board, and they will take further measures to see these balances disposed of as soon as possible. Collectors will be called on to report specially on all balances outstanding prior to Fasli 1263.

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

Items.	Fasli 1272.	Fasli 1273.	Increase.	Decrease.
Land Revenue... { Current... ..	Rs.	Rs.	Rs.	Rs.
Arrears	401,58,610	408,14,204	6,55,594	...
Total... ..	428,16,084	434,97,633	5,41,609	...
Sundry Sources... { Current... ..	178,51,561	187,33,719	9,02,158	...
Arrears	7,12,333	5,31,495	...	2,10,838
Total..	185,93,894	192,85,214	6,91,320	...
Total Land and Sundry Sources	614,39,978	626,72,907	12,32,929	...
Income-tax stoppages made by ex-officio assessors... ..	4,94,733	4,05,530	...	89,203
Grand total...	619,34,711	630,78,437	11,43,726	...

64. The increase in the Land Revenue current collections is due to the larger demand settled for the year, while the falling off in the arrears receipts is the result of the much smaller amount of arrears outstanding at the beginning of the year under report as compared with the preceding year. There is an increase in the receipts from all Sundry sources with the exception of the Income Tax, in which there was a decrease of collections amounting to Rupees 6,19,920 (owing to a reduction in the rate of duty). The general causes for this increase have been already noticed.

65. In the realization of the revenues of the year, coercive measures were employed to the following extent. Process had to be issued against 32,118 defaulters for arrears amounting to Rupees 3,56,376. The estimated value of the property attached was Rupees 2,80,167; the value

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

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

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

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

total sum paid in Fasli 1272 on both these accounts was Rupees 8,95,882, and the absence of similar payment in the year under report has caused a considerable diminution in the charges of this year.

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

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

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

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

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

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

	RS.
Sale of lands in freehold for building purposes at an upset price equal to twenty-five times the Land tax	1,929
Redemption of assessment on assessed Government lands converted into freehold... ..	1,435
Do. of quit-rent on Inam lands other than Village Service Inams	1,153
Sale of waste lands under the rules of 5th March 1863	16,911
Do. of lands subject to annual assessment... ..	3,011
Do. of houses or other real property which did or might yield revenue... ..	3,853
Total... ..	27,632
Sale of proprietary right in the escheats in Malabar... ..	1,49,144
Grand Total... ..	1,76,776

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

(A true Extract.)

[Signature]
Acting Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.
Copy to All Collectors.

Exd. J. Wright.

LIST OF STATEMENTS

ACCOMPANYING THE

BOARD'S ANNUAL REPORT TO GOVERNMENT,

ON THE

Settlement and Collection of Revenues

OF THE

SEVERAL DISTRICTS OF THE MADRAS PRESIDENCY.

FOR FASLI 1273.

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

No. ~~993~~ 1006

Read the following Pro-
ceedings of the Board of
Revenue.

Forwarding with the usual
explanatory statements, the Board's
Report on the settlement and Col-
lection of the Revenues of this
Presidency for Fasli 1273.

(Here enter 24th February)
1865 No 1133

In Their Proceedings
above recorded the Board of
Revenue report on the settle-
ment and collections of the
Revenues of this Presidency for
the Finisly year 1273 (A. D.
1863/64).

The season was not, on the whole, favorable for agricultural operations yet the actual receipts of the year amounted to £ 307,843 vords

100. 23 July 62 AC 431-5
 25 " " " 478-9
 29 July 64 " " 300-400
 6 Aug " " " 70-71
 17 July " " " 324-5
 10 Aug " " " 112-113.

Received - 1865.
 Department
 of Agriculture
 No. 552.

Richard C. Long Jr.
Secretary

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 21th February 1865.

Despatched 24-8-

Received 27th

1805
March 9th 1805

No. 1,133.

Forwarding, with the usual explanatory Statements, the Board's Report on the Settlement and Collection of the Revenues of this Presidency, for Fasil 1273.

£114,372 more than the receipts of the preceding year, which were only £6,193,471.

The charges of the year were £549,443 or £118,805 less than those of the previous year.

The net income of Fasli 1273 was thus £243,178 larger than that of Fasli 1272, notwithstanding, as already stated, the less favorable character of the season.

The Board have, as usual, explained fully the variations under the several heads, and the statements which accompany their report show the particulars clearly. The Govt. will therefore only allude briefly to such parts of the Board's Proceedings as require special notice.

The number of Talooks was increased during the year by one, by the subdivision of the Kureapatam Talook in Viz. Nagapatam. There was an increase of 389 in the number

Talooks and Villages

Puttabs

number of Villages, owing chiefly to some Khord Ram lets in Ganjam being brought on the roll, and to rented villages in Kellore being converted into Ryotwary.

Notwithstanding an increase in the number of Puttabs, owing to several villages having been brought under Ryotwar settlement for the first time, and to the greater extent of land under cultivation, there was a decrease in the number of renewed puttabs which amounted to 618,621 against 726,609 in the previous year. The proportion of unrenewed puttabs was 71 per cent in the year under report, while it did not exceed 66 per cent in any of the previous

previous years. This is satisfactory, as showing generally, that there is greater permanency in ryotwary estates than is usually supposed. The measures which the Board are adopting, to provide a better description of paper for the puttahs and to avoid the entry of sundry items in them, will tend to reduce the number of puttahs renewed each year to a minimum. The Board have properly rejected the proposal of the Collector of Madras, to levy a fee for every new puttah. The Govt look to the Board to carry out fully their instructions of May ¹⁸⁶⁴ ~~last~~ regarding the settlement of

Revenue
of large talooks. They do not quite understand what the Board mean by "mere purposes of settlement," but they cannot acquiesce in any arrangement which may tend to leave the annual settlement entirely to talukdars. As the Revenue system is simplified and the agricultural community become more wealthy and better educated, the business of the settlement will be lightened, but the Collector is not to divest himself of the duty in the manner the Board seem to contemplate.

The

The season was
not, on the whole, a fa-
vorable one for though
the early rains were
generally abundant - the
N. E. monsoon was scanty
and partial. The dry
crops yielded a
fair return, while the
wet crops suffered
from the insufficiency
of the late rains. In
the districts of Nellore,
North Arcot, Cudda-
pah and Bellary the
season was bad. The
districts of South Ar-
cot, Tanjore, Trichinopoly,
Madura,

Season.

Suppl. 1863

23 /
Madura and Tanjore
suffered from the
unseasonableness of
the rains. The district
of Tanjore also suf-
fered severely from
a gale in October 1863.
In the district the
season was favorable
for dry, and the re-
verse for wet crops
dependent on the rain
fall. In the remain-
ing districts the year
was tolerably good.
The

The state of
the irrigation works
in Tanjore alluded
to in para 7 of the
Board's Proceedings
has received the
consideration of
Government in the
Public Works de-
partment and
the subject re-
quires no notice
here -

The

order of 7th March 1865, No 625
do do 20th do do 11-776

Sanitary Condition

24
The sanitary condition
of the Presidency was bad.
Cholera and small-pox pre-
vailed more or less in every
district and with great
virulence in Kurnool and
Tanjore. Fever and diarrhoea
proved very fatal in Nymad
and in the tracts bordering
the hill ranges of Malabar.
The loss of cattle from disease
and from want of pasture
was very large in the Godavery
District, Bidar and Coimbatore.
In para 10 of the Board's
give a table showing the
result of the vaccine opera-
tions in each District.
The total number
of persons vaccinated during
the year was 195,461. and
in 19,750 cases the operation
was unsuccessful. The ac-
curacy of the returns is still
questioned, and some of the
Collectors

Collectors attribute this result to the insufficiency of the vaccine establishment and the want of a competent itinerating Inspector to control it. The ~~vaccine~~ establishment has lately been reorganized and placed under a Superintendent General, with a Deputy Superintendent for each circle consisting of two Districts ^{generally} ~~generally~~. In future the Board need not report specially on the operation of the Vaccine Department, though of course the greater or less prevalence of small pox will be noticed in their general remarks on the sanitary condition of the Presidency.

Prices generally continued high and the rise above

Prices

above those of ^{July} 1872 was between 4 and 6 per cent. Compared with the average of the previous ten years, the increase amounted to between 28 and 36 per cent. on the ^{different} descriptions of grain except horse-grain the increase in which was 15 per cent. Wages have of course risen, though not in exactly the same ratio and although, as the Board remark, the great rise in prices must press on the poorer classes and especially on those with small fixed incomes, there can be no doubt of the great and increasing prosperity of the people generally.

generally. The greater extent of emigration to Ceylon is only proof that ^{wages have} ~~the price of labor has~~ risen to a greater height there than in this Presidency, and the laborer naturally carries his labor to the best market.

The proximity of Ceylon and the similarity of its climate, &c. add to the inducements which high wages and facility of return afford.

The

Ryots Holdings-

26
The area of land comprised in the Ryots' Holdings (excluding Malabar and South Canara) was acres 16,989,686 assessed at Rupees 32,130,950 & ca. exceeding the similar area in July 1272 by acres 54,591 assessed at Rupees 757,971.

The area on which revenue was actually paid was acres 16,109,411, bearing an assessment of Rupees 31,210,592, the increase in area being 264,489 acres while the revenue

revenue was lower by
 Rupees 453,524 - in compa-
 rison with the previous year.
 This decrease of revenue
 is, however, only ap-
 parent - being mainly
 attributable to the ex-
 clusion from the accounts
 of the past year of fixed
 remissions which in
 previous years appeared
 as part of the assessment,
 though they were never
 collected. The statement
 appended to para 22 of the
 Board's report shows that
 in July 1272, the amount
 thus included in the as-
 sessment but subse-
 quently remitted was
 Rupees 973,297, while
 the similar item in
 July 1273 was only Rs 9,029.

Settlement

Other causes also contribute
 to this result - such as the
 assignment of lands in
 lieu of money pay-
 ments to various re-
 ligious institutions -
 reductions of assess-
 ment, &c.

The actual Ryot
 Settlement of
 F. 1273 amounted to Rs
 355,70,543 or Rs 538,143
 more than that of July
 1272, as shown below.

	F. 1272	F. 1273
Holdings minus Wastage remitted —	Rs 316,64,124	312,10,593
Second crop Assessment —	670,809	666,391
Additional Assessment —	885,967	1,008,882
Revenue of S. Canara and Malabar —	33,17,429	31,67,314
Sundry items —	1,11,6,816	1,19,0,378
Total —	376,55,138	372,3,558
Deduct remissions —	26,22,736	16,73,013
Net Settlement —	350,32,402	355,70,543

The

The remissions granted during the year amounted to Rs 16,73,013, of which, however, Rs 7,33,903 were on account of the

pay of village servants and payments to owners of Shro-

trains - The large

decrease / Rs 9,64,268/

in Fixed remissions is owing to these

being now struck out of the public accounts.

Remissions-

In paras 16 to 18 of their report the Bd remarks on the remissions granted for Waite. The total extent of land left waste free of assessment was 528,267 acres valued at Rs 9,20,358 being an increase of 27,132 acres and Rupees 2,70,276 over the previous year. The greater portion of the remission was owing to the exceptionally bad season in Tinnevely. As the Board observe, it is not usual to grant remission on dry land but in such an adverse season, the concession was both necessary and proper. The Govt presume that the Collector had

had the Board's sanction to the measure, as the amount involved was ~~very~~ large.

The remissions in North Arcot, Madras, Nellore, Cuddapah, Bellary and Madhura were also high, as was to be expected from the character of the season.

Regarding the Nuyala remission in Madras, the Govt will pass orders separately with reference to the Board's proceedings dated ^{the 10th} ~~the 10th~~ ~~ultimo~~ - The ~~same~~ statement that land must be left fallow after a crop

crop of Nuyala is contradicted by the experience of South Arcot and other Districts. The observations made by this Board in para 18 on the course followed by the collector of South Arcot in charging for Nuyala land left waste from actual want of water, are correct. The gain of the ryot on the rest of his holding or his general circumstances have nothing to do with his claim to remission for failure of irrigation. The assessment on wet lands necessarily presupposes ^{the supply} of water, and if this fails the

the assessment can
not justly be demanded.

The Board

remark that Mr. Reade
appears to have con-

foundered the rule re-
lating to shari with that

prescribed for land
left waste shows that

they are under the
impression that shari

remissions are to be
regulated by the gene-

ral gain and circum-
stances of the Ryots.

But such is not the
case. The ^{fund} rule on this

subject is laid down
in the orders of 18 June

1859, No 806 paras 11 and
10 March 1860 No 384

paras 2 and 3. It is
that "loss of Kanyah

crops

Mr. Reade will
be allowed an
opportunity to
explain his
course of procedure.

crops, either by deficien-
cy or by excess of
water, vizt either in
the form of shari or
if crops flooded, will
be regarded as fair
ground for remission,
when the damage
has occurred clearly
from natural causes,
and not through any
act or neglect of the
Ryots or Mirasidars.
The remission being
granted by a general
percentage according
to the character of
the season. Except
in cases where the
individual loss is
of

of sufficient import-
ance to be made a
matter of separate
enquiry.

Under the
head Additional
Assessment there
is an increase of
Rupees 19,182 in
the Godavery and
26,286 in the Nist-
nah, owing it is
presumed to the

Annals.
The head
"Sundry items"
shows an increase
of

Additional Assess-
ment

Sundry Items

of Rupees 73,561, of
which Rupees 54,759
are the result of the
operations of the
Inam Commission.
The entire Land
Revenue of the Pro-
vince, inclusive

Peshkash or Permanently settled Estates
Jodi of Khatri and other villages
Bentel villages
Dyotwar
Anani or division of produce
Miscellaneous items
Forest Revenue.

of the items noted
in the margin
amounted to Rupees
434,217 against
Rupees 428,617 85,
the corresponding
Revenue of July
1272 the increase
being Rs. 559,432.

Cotton and Indigo Cultivation.

The extent of
Cotton cultivation
in

recent years. The pre
The

to have fallen in formation
at this point - as ^{they} the de-
termination of quality is a
serious matter -

The Revenue from sundry sources amounted to Rs 19,31,296 against Rs 18,17,078 in 1272. There was an increase under every head except that of Income Tax. The actual decrease in the latter caused by the reduction of the rate from 4 to 3 per cent amounted to Rs 4,21,508 but the sum of Rs 1,50,295 only is shown as the Revenue given up, owing to the receipts for the first time including the collections in the Presidency Town by the Commissioners. The increase under each of the other heads is shown below—

Abkari	<u>Rs</u>	3,99,185
Salt	"	2,84,856
Sea Customs	"	1,84,483
Land do	"	44,454
Stamps	"	3,74,541

The increase under "Abkari" is owing in some measure

to greater competition for the farms in the Province and the shops in the Town of Madras, but chiefly to the returns of some of the districts of the ~~Abkany~~ comprising receipts in Military Cantonnements for the entire year, whereas the accounts of July 1272 embraced only the collections of 2 months.

The steady increase in the sales of salt is highly satisfactory. The quantity sold in the year for Home and Islands consumption amounted to 63,94,207 Indian Maunds or 30,760 tons more than the similar sales of July 1269 when the price was only 1-2 per Maund. The gross Revenue of the year amounted to Rs. 94,78,842 & the charges (including purchase of salt) to Rs. 10,03,884, the net proceeds being thus Rs. 84,74,958.

The progressive improvement of the salt Revenue is best shown by the following table exhibiting the results of

Salt

Years	Price per Indian Maund	Total Sales E. M.	Gross Revenue Rs.	Charges Rs.	Net Rs.
1263		57,63,541	46,67,316	9,72,822	36,94,494
1264		59,67,923	50,28,908	9,61,867	40,67,041
1265		65,65,853	53,99,547	8,71,865	45,27,682
1266	1 - - -	60,40,712	53,95,023	7,07,299	46,87,724
1267		61,48,483	57,00,578	10,80,075	46,20,503
1268		67,20,843	59,02,874	9,92,029	49,10,845
1269	1 - 2 - -	68,10,424	65,53,937	9,62,880	55,91,057
1270	1 - 2 - -	68,79,613	72,89,662	17,29,184	55,60,478
1271	1 - 8 - -	64,32,713	85,82,515	11,30,760	74,51,755
1272	1 - 8 - -	66,18,930	91,93,989	11,74,404	80,19,585
1273		68,58,430	94,78,842	10,03,884	84,74,958

Note: The Canara transferred to Bombay -

This satisfactory result can only be attributed to the prosperous condition of the people - the extension of railways and improvement of the means of communication, and the more efficient organisation of

of the Salt Department which ^{continued} have counterbalanced the great increase in the price of salt. The quantity of salt conveyed inland by the Madras Railway alone in July 1273 amounted to 44,000 tons, or 7,925 tons more than the quantity carried in July 1272.

The wastage of salt in the year under report is explained in para 44 of the Bd's Pro:- The rate is still high in some districts and every effort must be used by the Deputy Collectors

36
to reduce it. Sanction is granted for writing off the wastage of July 1273 amounting to Indian Maunds 182,413 and 24 Seers.

The charges of the Salt Department amounted to Rupees 10,03,884, of which Rs 2,07,655 were expenses of collection and 7,96,225 the cost of providing the article. There was a decrease of Rs 1,70,746 in the latter item, owing to the smaller quantity manufactured in the year. The expenses of collection were also lower by Rs 20,940.

The charges for the provision of salt amounted to Rs 7,96,225 on Indian Maunds 49,80,601 the quantity

quantity manufactured during the year, or 16 per cent. The similar expenditure in the previous Tinsly amounted to Rs. 9,46,023 on Indian & Maunds 67,91,192, or 14 per cent. The rates of payment to the manufacturers have been raised of late years, but still the increase in the cost of salt in some districts is very large and needs explanation - For instance, in the Gadameri District the quantity manufactured was Indian Maunds 15,6,481 and the total charges amounted to Rs. 33,639, whereas in Tinsly 1272 the expenditure did not exceed 29,673, though the quantity manufactured viz.

~~Maunds~~

Customs.

35
viz Indian Maunds

35,873 was nearly three times as great.

The increase in

Customs was the

Result chiefly of

larger importations

of Twist, Yarn,

and other goods, metals

and Woollen into

Madras and of the

bricker trade be-

tween Tinnevely and

Tranacore.

The

The increase under
Stamp Revenue is

Stamp

owing to the requirements
of the Law being better
understood and enforced,
and to the extension
of the jurisdiction of
District Magistrates to the
disposal of small causes.

The increase in this
branch of Revenue
under the new law
has been very
great — the

increase

Demand and Collection and Balance
of current Revenue.

Landed Revenue - 434,21,215
Sundry Sources - 193,11,294
Total 627,32,509.

the receipts being
more than as before
as in 1859. —
The entire demand
under all heads amounted
to Rs 6,27,32,509; of
which Rs 59,56,7925,
or 9.5 per cent were
collected within the
Fisly. The balance
left at the close of
the Fisly exclusive of
the sum of Rs 2240
remitted, was Rs 3,16,23,44.
The greater portion of
this sum viz Rs 25,54,727
was collected by October
1864, and the balance
on the last day of
that month was Rs
60,614 or less than
one

and per cent of the
entire demand. The
result is on the whole
satisfactory.

The payment of
the Revenue
in the
Zemindaries of
the District of Madras,
were very backward.

The Board will instruct
the Collector to take
effectual steps for the
prompt realisation
of the Government dues.

The Ryotwary
balances are large
in Madras and North
Arcot. The backward-
ness of the collections
in these Districts
was also noticed in
the Proceedings
of

Revenue Department

21515484 - 21515484

21515484 - 21515484

21515484 - 21515484

21515484 - 21515484

of Government dated
16th May 1864, No. 785.

The Collectors should
be instructed to

take timely measures
for realising the

demand and not to
wait till the end

of the year.

The claim of
the Abkarry Contractor

of the Madras
District for re-

duction of rent is

allotted to in parcels

53, should be disposed of

without further delay.

The

The balance of Rs 28,375
against the contractor
is large, and must de-
preciate the sufficiency
of the security.

The Collection of
Revenue in the Neilgherry
Talook though better than
in previous years is, as
observed by the Board, not
altogether satisfactory.
The collector must enforce
the law in all cases of
recalcancy.

The demand on
account of arrears of former
years amounted to Rs 37,49,271
at the commencement of the
July. The collections
during the year amounted to
Rs 31,04,984 and the
remissions to Rs 18,76,20
and

Demand, Collection and Balance
of arrears.

and the balance at the
close of the July was
Rs 4,56,667. This was
reduced by subsequent
collections of Rs 1,11,594
on the last day
of October 1864.

38
and the balance at the
close of the July was
Rs 4,56,667. This was
reduced by subsequent
collections of Rs 1,11,594
on the last day
of October 1864.

The sum of some
considerable arrears which
the Board proposed to
write off the accounts
is Rs 1,11,725-10-0. Of
this the balance of
pertaining to the Madras
District, viz. Rs 37,759-11-0 is very large
the

The two items noted in the margin require further explanation by the Vt.

Amount, the collection of which was suspended for various reasons Rs 7,350	
Miscellaneous items 12,435	
<u>Total 21,785</u>	

The reasons for which the collection was suspended in the case of the first item and the Sullies to which the Kalai appertains should have been explained. The greater portion of the second item is stated to consist of arrears of quit rent and ground tax on lands within the town of Madras of more than six years standing, and therefore legally irrecoverable. There is nothing before Government to show what retarded the collection of these arrears before

Recommended by the B. Rs 21,785. Similar explanation to be written off 1847-25. Disallowed pending further explanations.
 Madras Rs 21,785 a
 Godavary - 16,733 - a 8
 Krishna - 12,651 - 8 7
 a/c recd by
 sanctioned - 6,151 - 5 3

39
 before the period prescribed by Law had expired. In this case also a Memo showing the particulars of the Miscellaneous items and the years to which they belong should have been furnished. The Collectors of the Godavary and Krishna Districts should be called upon to sub-

Recommendation by the B. Rs 21,785. Similar explanation to be written off 1847-25. Disallowed pending further explanations. Sanction has already been granted for the payment of the Pro-Fine balance of Rs 57,220 14 6 in Nellore in para 7 of the Proceedings of 21st March 1865. No 622. Deducting these items sanction is granted for writing off the account the sum of Rs 57,504 - 11 - 6 as of Rs 57,504 - 11 - 6 as recommended.

Sanction for ^{the} remaining sum of Rupees 57,220-11-6 will be suspended until the collectors have satisfied the Board, as to their being really irrecoverable. The Govt quite prepared to write off irrecoverable arrears but they must be satisfied that proper inquiries have been made before pronouncing them irrecoverable, that they have not become irrecoverable by culpable neglect on the part of the Revenue officers; and that application for permission to clear the accounts of balances ~~do not~~ ^{will} become a mere form.

The Govt are much dissatisfied at learning that the Boards repeated injunctions for the prompt scrutiny

of the accounts of the collectors is not being attended to. The Board have directed that the accounts of the collectors be submitted to the Board for scrutiny before they are allowed to be closed.

into and recalculation of arrears have not been attended to. Unless, however, they submit the names of the officers who thus disregard their instructions, the Govt cannot effectively uphold their authority. The Board will now call upon each collector for a special report on the arrears of his district up to July 1270. As the total amount of these arrears is only Rupees 62,000 this requirement can not cause much trouble.

at Revenue current and arrears and charges. The aggregate revenue of the Presidency including head revenue, current and arrears amounted to Rs. 3,09,14,330 on July 1272. The income charges of the year amounted to Rs. 3,09,14,330 on nearly 9 per cent on the collections exclusive of the Chappagis (Rupees 405,330) made by ex-officio assessors of the Income Tax. The similar per

per centage in July 1272 was nearly 11. The decrease is owing to a special cause, viz the large payments made in the previous year to the Zamindar of Nidavole and the Widow of the late Rajah of Tanjore, on account of the interest profits of the estates restored to them.

The management of the estates of Palenah and Thoonenam by Messrs Babathuth & Co. explained in para 68 to 70 of the report is satisfactory.

The Government regret to learn that in the Districts of Cuddalore and Bellary the accounts of the

and so backward in the improvement of the state. The measures adopted by the Govt of English figures for the year are not so far as they go - but nothing is said of any punishment

punishment having been inflicted for the gross disobedience of orders reported. The Collectors of these Districts should be directed at once to remedy this state of affairs and be informed that it is to them that Government look, to enforce obedience to their orders. The Board should also make closer enquiries in other districts, without delay.

The sums received for

For waste lands sold under the new rules Rs 16,951
For proprietary rights in the estates of Malabar 149,144
For lands sold in Freehold for buildings Rs 10,681
Total 176,776

land redeemed and sold in fee simple during the year are shown in the margin. These items should be included in the Revenue receipts of the year - of which they clearly form a part although they are separately credited to the head "Public Debt".

14 To the Board of Revenue Dec 15 May
5 To the Public Dept
3 To the Civil Paymaster
3 To the Treasurer General

Report to Comr. 2 June/65
No 8 Land Revenue

12/8/98 ✓
2/7/01 ✓
18-12-07 ✓
31-5-10 ✓

Revenue 1865 Dept.
Pro. of Govt. for May

No 1005

Pro. of the Madras Govt.
12th May/65

Pro. of the Board of Rev.
7 Sept/65 A 2564-

From the Collector of
Gangam 10 March/66
A 787.

Pro. of the Board of Rev.
21 Dec/66 A 2776-

Resuming the tot.
annual report for 1278
from Board of Revenue

239-240-

29 April 26 May 26 25th