

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2197

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*Proceedings of the Madras Government, Revenue Department,
23rd August 1866.*

No. 621. Read the following Proceedings of the Board of Revenue, dated 27th March 1866, No. 2,162:—

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

STATEMENT No. 1.

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

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

are exclusive of the Zemindaries altogether 157 Talooks. One of these, Palcondah, in Vizagapatam is continued on rent to Messrs. Arbutnot and Co. The remaining 156 are settled on Ryotwar tenure. The number of villages was 30,213, or seventeen less than the number under settlement in Fusly 1273. The changes have occurred in the Districts named in the margin. There are several small villages held on other tenure than Ryotwary, such as Shrotriem, rent for one or more years, Inám, &c. The changes noticed are transfers for the most part from one to the other of these tenures. In Tanjore eleven entire villages assigned to native religious institutions in lieu of ready-money payments were transferred to the head of Inám in Fusly 1273, but were omitted to be so included in that year's report. In Trichinopoly the fluctuations are ascribed in part to the amalgamation of some small detached hamlets in connection with the operations of the new Survey and Settlement introduced into the District during the Fusly under review, when also some of the larger villages were divided.

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

Nellore... ..	63,758
South Arcot... ..	16,741
Tinnevely	21,507
Coimbatore	32,455
Salem... ..	28,931
	163,392

Collectors that a simple Memorandum should be given for sundry items, and it was not intended that separate Puttahs to be included in the number of regular Puttahs should be issued; but in some Districts regular Puttahs appear to have been given and included with the Land Revenue Puttahs. In others Miscellaneous Puttahs were given, but were not so included. It appears from the report from the Collec-

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tor of Madras that during the last Fusly a number exceeding that of Ryotwar Puttahs in the number of regular Puttahs.

4. On further consideration it appeared to the Board undesirable that so many separate Puttahs or Memoranda should be granted for Miscellaneous items, the preparation of which must involve additional labor, and unnecessarily consume a large quantity of paper; and in circulating a new form of Puttah, similar to that approved by Government for the desired Collectors not to issue in future a but to insert these separately in the Land Ryotwar Periz, as in most instances the Additions made on account of the Road gh included in the Ryotwar Puttah, are ment Accounts; but these and other defects current Fusly, as revised forms are about

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

District of Trichinopoly, the Board have separate Memorandum for Sundry items. Revenue Puttah, after the entry of the sundries consist of only one or two items. Fund and Mehal to village servants, though in some Districts not shewn in the Settlers will be remedied in the accounts of the to be supplied to the Collectors.

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

6. Of the total number of Puttahs issued, 7,70,871 appear to have been renewed or granted afresh in the year; but if from this number the Miscellaneous Puttahs 1,63,392 be deducted, the proportion of fresh Puttahs is twenty-eight per cent. of the whole, or only one per cent. necessary in Coimbatore to issue fresh Puttahs where revision of the garden assessment had to be carried out. The Collectors were desired in the last year's General Report to open an additional column to shew in how many cases unrenewed Puttahs have undergone no alteration whatever, but this order has not been attended to by all the Collectors. The information is obtainable only from the reports on the following Districts:—

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

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Season.

7. As reported in the Administration Report for 1864-65, the season was on the whole unfavorable. The early rains were favorable in the Districts of Vizagapatam and Kistna, but little or no rain fell during the latter half of the year, and the wet crops not only failed extensively, but much land was left waste. In the Kistna District, the cyclone of 1st November 1864 damaged the greater part of the dry crops. In the portions of the District not affected by the inundation, the torrents of rain that fell proved beneficial to the wet crops. In Ganjam the rain-fall was both scanty and partial, and want of water even for drinking purposes was felt. In February and March however there was an unusually heavy but partial fall, which afforded relief to a certain extent. In the Godavery District also the cultivation of the early dry crops was in a measure affected by want of sufficient seasonable rains.

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

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

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

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11. The annexed abstract shews compared with Fusly 1273:—

the average rain-fall in each District as

Districts.	April to September 1864 inclusive.	October 1864 to March 1865 inclusive.	Total for the whole year.	Total for Fusly 1273.
	Inches.	Inches.	Inches.	Inches.
1. Ganjam...	24.35	9.77	34.12	43.53
2. Vizagapatam...	23.10	8.70	31.80	49.46
3. Godavery...	17.38	8.81	26.19	33
4. Kistna...	22.01	5.55	27.56	19.75
5. Nellore...	10.1	17.88	27.98	28.28
6. Cuddapah...	9.87	6.56	16.43	21.12
7. Bellary...	15.3	2.8	18.1	13.69
8. Kurnool...	18.9	3.9	22.8	17.08
9. Madras...	12.62	16.68	29.3	35.46
10. North Arcot...	12.2	11.2	26.4	18.66
11. South Arcot...	8.9	16.1	25	42.6
12. Tanjore...	13.51	22.4	35.91	55.98
13. Trichinopoly...	20.37	32.18	52.55	35.41
14. Madura...	12.75	13.62	26.37	32.35
15. Tinnevely...	8.96	8.99	17.95	29.6
16. Coimbatore...	19.6	8.2	27.8	32.96
17. Salem...	15.15	9.15	24.3	25.07
18. South Canara...	121.98	6.15	128.13	166.1
19. Malabar...	130.03	8.9	139.2	134.61

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

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

Sanitary condition.

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

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

STATEMENT No. 2.—Prices.

14. The prices of agricultural produce rose considerably above those

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

Kind of grain.	PRICE PER GARCE.						
	Average price for ten years, from Fuslies 1264 to 1273.	Fusly 1273.	Fusly 1274.	Increase in Fusly 1274, as compared with the average.	Per centage.	Increase in Fusly 1274, as compared with Fusly 1273.	Per centage.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Paddy, 1st sort.....	141	176	204	65	46	30	17
Do. 2nd sort.....	130	163	183	53	44	25	15
Cholum or Javery.....	1.9	205	212	53	31	17	8
Cumboo or Bajera.....	157	183	211	54	34	28	15
Raggy	155	185	209	54	35	24	13
Horse-gram	186	204	243	67	36	49	24

15. It is usual in this report specially to notice the price of second-sort paddy, which enters largely into the consumption of the mass of the population. The average price of this description of food is shown in the annexed table for periods of five years each, from Fuslies 1256 to 1270, and then for each of the four following years 1271, 1272, 1273, and 1274, and it will be seen that the prices in the last Fusly 1274 stood much higher than in any of the preceding periods:—

DISTRICTS.					PRICE PER GARCE.													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15				
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.				
1. Ganjam ...	46	59	77	101	91	82	110	64	51	33	9	19	28	37				
2. Vizagapatam.	65	68	94	111	119	104	145	80	77	51	21	26	41	50				
3. Godavery ...	68	73	85	101	132	127	135	67	57	50	11	3	8	17				
4. Kistna ...	83	99	85	101	134	182	182	99	83	97	47	23	...	...				
5. Nellore ...	78	97	118	101	165	173	178	100	81	60	34	13	...	...				
6. Cuddapah ...	84	101	143	101	198	207	232	148	131	89	56	34	23	32				
7. Bellary ...	92	90	125	101	158	217	232	148	150	152	117	99	84	25				
8. Kurnool ...	88	107	131	101	168	216	242	153	152	134	110	91	73	28				
9. Madras ...	81	99	102	101	161	157	162	153	134	110	91	73	28	37				
10. North Arcot.	82	85	119	101	153	148	163	81	63	60	...	1	5	14				
11. South Arcot.	77	91	122	101	155	144	157	80	78	44	...	10	13	22				
12. Tanjore ...	70	77	119	101	135	144	157	80	78	44	...	10	13	22				
13. Trichinopoly.	83	82	137	101	129	139	168	98	96	35	5	22	13	22				
14. Madura ...	95	91	149	101	156	153	189	109	107	49	24	39	25	32				
15. Tinnevelly...	87	110	155	101	179	155	234	139	143	52	17	33	36	43				
16. Coimbatore...	91	101	171	101	184	174	247	160	137	85	58	55	79	86				
17. Salem...	85	84	145	101	189	183	221	130	120	92	84	63	73	80				
18. South Canara	81	89	127	101	183	186	221	130	120	92	84	63	73	80				
19. Malabar ...	81	98	160	101	147	153	180	95	91	50	32	38	35	42				
					144	175	189	108	106	35	17	33	27	34				
					171	208	199	118	100	62	57	45	14	21				
									101	39	39	28	35	42				

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

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

STATEMENT No. 3. Ryots' Holdings.

17. During the Fusly under report, 1,029,266 acres, assessed at Rupees 15,67,944, were newly taken up for cultivation, against Acres 1,153,877, assessed at Rupees 17,73,624, in Fusly 1273. On the other hand, Acres 759,962, assessed at Rupees 15,74,426, were relinquished, against 6,12,283, assessed at Rupees 10,15,653. There is, however, compared with the holding as it stood at the end of the preceding 1263 Fusly, a net increase in the area under occupancy of Acres 342,042, and a net decrease in the assessment of Rupees 3,19,489. The following is an abstract of Statement No. 3, shewing the extent of land under occupancy at the beginning of the Fusly, with the subsequent alterations, the extent of land left waste, &c. These particulars do not apply to the Districts of South Canara and Malabar, which as usual are excluded from this abstract, as the area in these Districts is not known:—

Items.	Extent of land.	Assessment.
Holdings at the beginning of Fusly 1274 ...	Acres.	Rupees.
Deduct lands given up and decrease by reduction of assessment...	17,062,424	318,17,943
Remainder...	759,962	15,74,426
Add lands newly taken up ...	16,302,462	302,43,517
...	1,029,266	15,67,944
Deduct whole survey fields left waste the assessment of which was ...	17,331,728	318,11,461
remitted ...	553,066	10,45,053
Particulars.	16,778,662	307,66,408
Actual cultivation ...	...	289,85,985
Waste charged ...	...	17,80,123

18. The holdings brought forward from those entered as ... in the above abstract will be found to differ from those entered as ... in the previous years, there being an increase of 72,738 acres in extent, and a decrease of Rupees 3,13,007 in assessment. This

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

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

Bellary.—Government Order, dated 6th April 1854, No. 581.
Coimbatore.—Government Order, dated 7th February 1865, No. 246.
Salem.—Government Order, dated 20th December 1855, No. 1,372.

of assessment on well lands in the Districts of Bellary, Coimbatore, and Salem, as sanctioned by the Orders of Government noted in the margin. In the above abstract these reductions are included with the assessment of the

lands relinquished, and hence the apparently lower assessment of the lands newly taken, though the extent is larger.

20. The item, waste remitted, shews a net increase of 24,799 acres, bearing

	Extent.	Assessment.
	Acres.	Rupees.
Fusly 1273 ...	528,267	9,20,338
„ 1274 ...	553,066	10,45,053
Increase...	24,799	1,24,695

an assessment of Rs. 1,24,695. Except in the Districts of Ganjam and Trichinopoly, remission for waste was allowed in every District. In Tinnevely it was again found necessary to grant a large

remission, to the amount of no less than Rupees 4,31,892, on 358,617 acres, consisting of both Nunjah and Punjab waste, in consequence of another very exceptionally unfavorable year. After due consideration of the circumstances brought to notice, the Board authorized this, as well as other remissions in their Proceedings, dated 14th February 1865, No. 871. Of the sum just referred to, Rupees 37,758 are on account of Eavoo and Ditta Ináms, which are included in the Ryots' Puttah, and then deducted as explained in the last year's Report. The actual amount of waste remission should, therefore, be taken as Rupees 3,94,134 on Acres 328,214. The information called for regarding Eavoo and Ditta Ináms having been received from the Collector, the Board decided in their Proceedings, dated 19th January 1866, No. 468, that the amount due to these Inámdars should, in future, be paid from the treasury, pending the commutation of the Inam for grants of land, an operation which cannot be effected before the survey and settlement of the District are completed. The Collector has been directed to prepare, in communication with the Inám Commissioner, a detailed statement shewing the money payments to be made to the several Inámdars, and

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to submit it as soon as possible, in view to the sanction of Government being obtained for payment. The Board considered this arrangement necessary, as the present mode of deducting the Inám value from the Ryots' holdings, and paying the Inámdars from the gross collections without the amount being shewn in any accounts, is open to the same objection as was made to the system of Kistbundy beriz deductions, which was long ago ordered by Government to be discontinued.

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

22. From the explanation given by the Collector of North Arcot, in paragraphs 29, 33, 34, and 39, and looking at the large amount of Nunjah waste charged (51,078 Rupees) as compared with the small sum charged last year (7,348) the Board are not altogether satisfied that the rule for remitting Nunjah waste has been duly attended to, and the Collector will be requested to furnish further explanation.

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

24. There have been a few trifling instances of remissions granted for Dry waste not authorized by the rules, for instance, in the Kistna, Bellary, and North Arcot Districts. The reasons for granting the remission are either not given, or are such as the rules would not admit. The sums are trifling, and it is only necessary to direct the attention of Collectors to the rule.

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25. The item of waste charged shews a net increase of Rupees 1,16,235 over the sum charged last year. The largest sums on this account were charged in the Districts noted in the margin. As pointed out in the Report for Fusly 1273, the amount charged in the Godavery and Kistna Districts is for the most part nominal, as the entire extent of waste is included in the settlement under the joint-rent system for purposes of account. Of the sum of Rupees 3,10,813, entered for the Godavery District, only Rupees 51,523 belong to that portion of the division in which the new survey rates have been introduced. This sum is the assessment on lands left waste at the pleasure of individual Ryotwary landholders for their own convenience. In Nellore, the amount charged on entire fields is Rupees 75,573, the remainder 28,812 Rupees being on portions of fields left waste. But on the other hand, a sum of Rupees 25,688 was remitted on portions of fields left waste. The remission on account of Stallacumy, or parts of fields left waste, is under the present rules irregular; but it probably cannot be discontinued till the Collectors sub-divide, as they are empowered to do, those fields which are of too large an extent.

STATEMENTS Nos. 4 and 5.

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

ITEMS.	FUSLY 1273.		FUSLY 1274.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Unirrigated land ...	13,111,153	145,88,154	13,659,062	150,42,448	547,909	4,54,294		
Irrigated do.	2,949,892	151,17,004	2,924,044	148,20,011			25,848	2,56,993
Garden do.	400,374	15,05,435	195,556	9,03,949			201,818	6,01,486
Total...	16,461,419	312,10,593	167,78,662	307,66,408	317,243			4,44,185
2nd crop assessment.		6,66,391		5,08,743				1,57,648
Additional do. and water tax.		10,08,880		10,52,977		44,097		
Total assessment ...		328,85,864		323,28,128				5,57,736
Add South Canara and Malabar...		31,67,314		31,80,489		13,175		
Total...		360,53,178		355,08,617				5,44,561
Deduct remission...		16,73,013		16,64,217				8,796
Remainder.		343,80,165		338,44,400				5,35,765

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

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

29. The extent of garden cultivation shows also an apparently large decrease of acres 201,818, assessed at Rupees 6,01,486; but a great portion of this decrease is nominal, being the result of the transfer of private well lands to the head of Punjab, the assessment being fixed at the appropriate dry rates.

30. Under the head of second-crop assessment, the decrease is large compared with Fusly 1273. The bulk of this decrease is in Trichinopoly, the result of the arrangement of the new settlement. The Board observe, however, that the Collector has included under the head of Fasly a sum of Rupees 48,842, which should not be so entered, as it forms a part of the permanently consolidated two-crop assessment, and should be included in the original assessment. In the other Districts the decrease is owing to the failure of the latter rains. The additional assessment and water tax charged on Ryotwar lands for the use of Government water show a net increase of Rupees 14,097, resulting from a gross increase of Rupees 70,498 against a gross decrease of Rupees 26,401. There was a large increase in the Godavery and North Arcot Districts. This increase is due to a larger extent of dry land having been converted into wet. In the Kistna District there is a decrease of Rupees 24,788 in consequence of a large remission having been rendered necessary by the effects of the cyclone.

STATEMENTS Nos. 6 to 8.

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

	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Occasional remission	9,80,081	10,93,117	1,63,036	...
Fixed remission	9,029	9,018	...	11
Items allowed on the collections, or from the beriz of villages	7,33,903	5,62,082	...	1,71,821
Total	16,73,013	16,64,217	1,63,036	1,71,832
Net				8,796

32. The first of these items of remission, which fluctuates every year with reference to the nature of the season, shows an increase of Rupees 1,63,036, chiefly attributable to the unfavorable character of the season. Under the head of Shamilat

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Bunger, or portions of fields left waste, large sums were remitted in the Kistna and Tinnevely Districts owing to the lamentable effects of the cyclone in the former, and the extraordinary drought in the latter. The remissions on account of Shavi or withered crops are also much in excess of Fusly 1273, especially in the

	RS.
South Arcot... ..	10,398
Tanjore	30,825
Tinnevely	78,725
Salem... ..	10,637
Malabar... ..	14,752

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

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

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

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

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

36. The Settlement of the entire Revenue demand of the year inclusive of the Ryotwar Land Revenue, noticed in the foregoing paragraphs, is shewn in the sub-

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joined abstract as compared with Fusly 1273. It will be observed that the several items of Rented and Amany villages, and Ryotwar Sundry items, which were hitherto separately entered in the accounts as distinct items under Land Revenue, are now included with Miscellaneous items under the same head, the same arrangement having been adopted in the revised form of the Treasury account; and for the sake of fair comparison the figures of Fusly 1273 have accordingly been altered in the General Statement, and in the following abstract. The Forest Revenue, which hitherto formed a component item of Land Revenue, has been excluded from the abstract, as the Forest collections are credited in the Treasury accounts to a distinct head:—

Items.	Fusly 1273.	Fusly. 1274	Increase.	Decrease.
Peishcush on permanently settled estates	RS.	RS.	RS.	RS.
Jody of Shrotriem and Inam villages ...	51,29,484	51,21,664	...	7,820
Ryotwar.. ...	6,12,282	6,48,581	36,299	...
Deduct Sundry items transferred to Miscellaneous	11,90,378	...	...	...
Miscellaneous Items.	343,80,164	3,38,44,400	...	5,35,764
Rented villages ...	1,74,683	...	...	...
Amany or division of produce. ...	12,639	...	...	...
Ryotwar Sundry items ...	11,90,378	...	...	...
Miscellaneous Items ...	16,56,423	...	...	...
Total Land Revenue ...	431,56,023	425,21,361	36,399	1,27,407
Net ...	...	...	...	6,34,692

Peishcush.

A reduction in the Peishcush as compensation to the proprietor of the Chiparupally estate in the Vizagapatam District on account of Moturpha resumed, per Order of Government, dated 22nd April 1865, No. 833...
Reduction in the Peishcush on account of lands taken up for Public Works in the Zemindary and Proprietary estates of the Godavery District, per Order of Government, dated 23rd February 1864, No. 325...
Do. on account of do. in Nuzid and Vullum estates in the Kistna District, per Order of Government, dated 29th May 1865...
Do. on account of do. in the Polliem of Bangari in North Arcot, per Order of Government, dated 21st June 1864, No. 1,074...
Do. in the Kattupoothar Moottah in the Trichinopoly District, for the discontinuance of Moturpha included in the assets of the estate, per Order of Government, dated 24th October 1864, No. 1,960...

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

RS.	A.	P.
472	4	5
6,921	1	2
213	12	6
13	0	3
199	11	11
Total...	7,819	14 3

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Shrotriem Jodi.

	Increase.
Vizagapatam ...	20,666
Madura ...	9,518

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

Ryotwar.

38. Of the increase in the item of Jodi or quit-rent on Shrotriem and Inam villages, a large portion is in Vizagapatam and Madura, and is due to the imposition of quit-rent on Shrotriem and Inam villages, the Title Deeds of which were issued by the Inam Commissioner during the past year.

Miscellaneous items.

39. In the Ryotwar demand there is a net decrease of Rupees 5,35,764, resulting from a gross increase of Rupees 7,00,724 in eleven Districts, and a gross decrease of Rupees 12,36,488 in eight Districts. This falling off in the revenue is due to the revision of the assessment in Trichinopoly, to reduction in the assessment consequent on the transfer of old well lands and garden lands to Punjab rates, and to the necessity which existed for granting larger remissions during the Fusly, rather than to any decrease in cultivation, notwithstanding the unfavorable character of the season.

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

41. A large decrease occurs in the items noted in the margin. In the first item the decrease is nominal, as in the Districts of North and South Arcot and Tanjore, the revenue from fruit trees, which hitherto was included in the tax on trees, was transferred to the item "Rent on fruit trees," in which item it will be seen there is a large increase. In the second item the decrease is owing to the addition made in the Puttahs on account of Merah to village servants not having been brought to account, as already explained in paragraph 35. It is this omission in the accounts which has caused the net decrease above pointed out, or the result would have been an actual increase in the item. The decrease in the third, fourth, fifth, and seventh items, is due to ordinary fluctuations in the several Districts. The large decrease in the item 6 of "Produce of fisheries," is due to the income derived from that source having been transferred in the year under report to the District Road Fund, under the orders of the Government of India. The increase in other items is chiefly noticeable in those entered in the margin. Except in the items 3, 5, and 6, the increase is due to ordinary fluctuations. In the case of the excepted items 3 and 5, it is owing to the revenue hitherto credited to "Tax on Trees on unassessed lands" having been transferred in some Districts to these two items as

	Decrease.
	RS.
1. Tax on trees on unassessed lands...	43,346
2. Merahs and Swatuntrums payable to village servants ...	1,56,761
3. Grazing tax or grass rent ...	23,936
4. Revenue from boundary lands in dispute ...	12,737
5. Rents on Palmirah trees ...	14,476
6. Produce of fisheries ...	56,092
7. Other items ...	40,520

	Increase.
	RS.
1. Revenue from rented villages...	14,479
2. Land cultivated but not included in the Jummahbundy ...	42,612
3. Rent of Gardens and Topes ...	17,371
4. Revenue from reverted Inams.	16,186
5. Rent on Fruit Trees ...	60,418
6. Amount brought to account in the Madras District from the waste remitted, being half the entire remission...	22,513

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

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

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

43. The net decrease in the area cultivated with Cotton is only 18,811 acres.

	Decrease.
Bellary	Acres.
Kurnool	49,272
Tinnevely	8,844
Coimbatore	27,654
	49,790

But the decrease is large in the great Cotton-growing Districts noted in the margin, and is attributed to the anticipated fall in price of this staple. In some other Districts, however, the cultivation of Cotton has greatly extended. In the Kistna District, 51,957 acres were cultivated in excess of Fusly 1273, but the cyclone so damaged the crop that the out-turn was much below the average. The upland Talooks of the Godavery District and parts of Nellore were also extensively cultivated with Cotton. The extent cultivated in these Districts was 39,375 acres and 45,872 acres, against 21,372 acres and 28,362 in Fusly 1273 respectively.

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

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

45. The average assessment per acre, and the extent of land included in are shewn in Statement No. 11.

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

STATEMENT No. 11.

the settlement of the Ryotwar Districts,
Forest.

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

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47. The Abkarry demand of the Presidency shews a net increase of Rupees 27,851 as compared with Fusly 1273.

	Increase.
	RS.
Kistna	50,107
Malabar	23,751
Ganjam	9,977
Tanjore	13,841

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

Income Tax.

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

	Decrease.
	RS.
Kistna	2,159
Nellore	3,504
Cuddapah	4,550
Kurnool	1,874
North Arcot	3,333
Tanjore	1,802
Coimbatore	2,979

Cotton, which affected the income of the Cotton traders.

Salt.

49. The revenue realized from Salt during the year under report was Rupees 99,17,221, exhibiting an advance of Rupees 4,38,376 upon the previous year. The maximum monopoly price, viz., Rupees 1-8-0, came first into operation at the close of Fusly 1270, and has been uniformly maintained for three years from that date. It will be seen from the margin that notwithstanding this, the revenue has been steadily increasing year after year, and the rise in price has apparently not checked the consumption. The increasing wealth of the people, the extension of Railways, and the more efficient organization of the Salt Depart-

	RS.
Fusly 1271	85,82,515
" 1272	91,93,989
" 1273	91,78,815
" 1274	99,17,221

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ment have all combined to bring about this satisfactory result. Statements Nos. 12 and 13 with their enclosures exhibit the transactions of the Salt Department. Subjoined is the abstract of Statement No. 12, in which is shewn the receipts and sales of Salt :—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Receipts.				
Salt in store at the beginning of the year ...	In. Mds. 113,48,606	In. Mds. 100,85,429	In. Mds. ...	In. Mds. 1,263,177
Salt manufactured and purchased, and received into store ...	56,19,280	67,83,303	11,64,023	...
Salt received from other Districts ...	1,84,757	1,33,079	...	51,678
Total ...	171,52,643	170,01,810	11,64,023	1,314,855
Sales.				
Home consumption ...	29,85,931	32,26,409	2,40,478	...
Inland do. ...	34,08,326	34,62,128	53,802	...
Exportation ...	3,97,617	5,00,235	1,02,618	...
Sold to French Government ...	66,556	63,957	...	2,599
Supplied to other Districts ...	...	3,27,910	3,27,910	...
Total ...	68,58,431	75,80,639	7,22,209	2,599
Remainder				
Deduct wastage written off ...	102,94,213	94,21,171	...	8,73,042
...	2,08,784	1,90,534	...	18,250
Remaining balance ...	100,85,429	92,30,637	...	8,54,792

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

Fusly the stock on hand was much less than that of Fusly 1273, but this deficiency was nearly made up by an increase in the manufacture during the year, though not to such an extent as to shew an equal balance at its close. In the above abstract 3,27,910 Indian Maunds are shewn as supplied from Madras to Malabar, but the quantity brought to account in the latter District in Fuslies 1273 and 1274 is only 3,17,836 Indian Maunds, leaving a difference of Indian Maunds 10,074. This is being credited in the accounts of Malabar in the current Fusly, and the necessary instructions will be issued to ensure due agreement between the two accounts in future.

Total Sales.

7,22,209, from which Indian Maunds 3,27,910 shewn in the accounts as supplied to Malabar from Madras being deducted, the net increase in the actual sale would be

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

Wastage.

52. It will be observed that Indian Maunds 1,90,534 have been written off in the Collectors' accounts of Fusly 1274, while the quantity of wastage sanctioned by Government was only Indian Maunds 1,82,413. The excess quantity, viz., Indian Maunds 8,121 appertains to the Godavery District, it was ordered to be removed from the accounts by Government in their later Order, dated 16th May 1865, being the wastage which occurred in the salt supplied to Mankadekanta for sale on experiment. The wastage of Fusly 1274 amounts to Indian Maunds 2,84,813 and 10 Seers, being 7.01 per cent. on the quantity originally stored. The percentage of wastage is larger in the six Districts noted in the margin than it was in Fusly 1273. In the Godavery District salt had been in store for a long

	Per-centage of wastage.
Godavery ...	10.72
Kistna ...	15.07
Nellore ...	6.79
South Arcot ...	9.00
Madura ...	8.17
Tinnevelly ...	8.27

time (about four years), and some of the heaps of salt suffered from the cyclone of 1864. The wastage entered for the Kistna District includes also the quantity washed away by the late storm. The average wastage of salt was under five per cent. in Fusly 1273. The Government remarked that the rate was still higher in some Districts, and that every effort should be made to reduce it. In Fusly 1274 the average amounts to seven per cent., and in the five Districts noted in the margin, the rate of wastage is high, and no explanation has been given

Vizagapatam. Madura.
Nellore. Tinnevelly.
South Arcot.

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	Indian Maunds.	Seers.	
Ganjam ...	23,903	35	
Godavery ...	29,876	...	
Kistna ...	45,679	18	
Madras ...	21,634	30	
Tanjore ...	6,363	11	
South Canara ...	6,603	10	
Malabar ...	1,423	26	
Total ...	1,35,484	10	

for it by the Collectors. The Board will not, therefore, recommend for remission the wastage in those Districts until the explanation is given. The sanction of Government is requested for writing off the wastage in the remaining Districts mentioned in the margin, amounting to Indian Maunds 1,35,484 and 10 Seers.

Financial Results.

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

Items.	Fusly 1273.	Fusly 1274.	Increase.	Per-centage.
Gross Revenue...	RS.	RS.	RS.	
Miscellaneous items ...	94,72,011	99,06,310	4,34,299	4.58
	6,831	10,911	4,080	59.72
Deduct charges	94,78,842	99,17,221	4,38,379	4.62
	10,03,884	13,97,493	3,93,609	39.20
Net Revenue	84,74,958	85,19,728	44,770	0.83

54. The above abstract shews that the gross Revenue from Salt, including Miscellaneous items, amounted to Rupees 99,17,221, or Rupees 4,38,379 in excess of the Revenue of Fusly 1273. This increase has, however, been nearly absorbed by the large increase in the item of charges. The entire increase occurs in the item of "Charges for the provision of Salt." This is mainly due to a sum of Rs. 2,26,000 having been disbursed to the salt manufacturers, in excess of the sum disbursed in Fusly 1273, in consequence of the large extension of Salt manufacture during the year in all except the Godavery, Kistna, and Vizagapatam Districts. Under "Sundry items" there is a large increase of charge of about Rupees 1,45,000. This increase is attributable to the inclusion with this item of the charges attending the transit of Salt from Madras to Malabar in Fuslies 1273 and 1274, the same having been adjusted in the latter year's accounts. Another cause also has operated to augment the charges still further, viz., the payment of the Salt establishment according to the new scale throughout the past year, while in the one preceding it, the scale was in operation only for five months. The increase thus caused was

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Rupees 41,500. The usual table presenting the comparative charges for the past two years is appended.

DISTRICTS.	FUSLY 1273.		FUSLY 1274.		INCREASE.		DECREASE.	
	Charge.	Per-centage on the gross Revenue.	Charge.	Per-centage on the gross Revenue.	Charge.	Per-centage on the gross Revenue.	Charge.	Per-centage on the gross Revenue.
	RS.		RS.		RS.		RS.	
Ganjam ...	48,516	4	76,734	6	28,218	2	...	...
Vizagapatam.	22,999	8	27,880	9	4,881	2	...	...
Godavery ...	33,639	11	19,631	5	...	...	14,008	3
Kistna ...	69,148	8	44,621	7	...	...	24,527	3
Nellore ...	70,000	7	91,116	8	2,116	2	...	...
Madras ...	2,25,655	11	2,34,230	13	8,575	...	...	...
South Arcot.	41,693	10	1,30,854	25	89,161	13	...	...
Tanjore ...	71,859	8	95,248	10	23,389	2	...	...
Madura ...	33,084	7	56,493	10	23,409	4	...	...
Tinnevelly...	64,572	10	77,738	13	13,166	2	...	...
South Canara	1,76,034	30	2,11,464	38	35,430	7	...	...
Malabar ...	1,46,684	20	3,31,484	42	1,84,800	25	...	...
Total ...	10,03,883	11	13,97,492	14	4,32,144	4	38,535	...
Net ...					3,93,609			

Sea Customs.

55. The revenue from Sea Customs shews a net decrease of Rupees 2,45,231. The largest decrease, viz., Rupees 2,03,654, is in the Madras District, and is due principally to the falling off in the import of Cotton Twist and Yarn, Cotton, Piece-goods, Metals, Spirits, and Railway materials. In Madura, South Canara, and Malabar, also a large decrease is observable. In the first-mentioned District it is due chiefly to the falling off in imports from Ceylon; in South Canara to the smaller exportation of rice, and in Malabar to the falling off in the exportation of cocoanut oil. In Vizagapatam, however, there is a considerable increase (Rupees 12,468) under this head, which is the result of large exports of Jaggery, Gingelly, and Myrabolanes or country gall nuts to Foreign Ports.

Land Customs.

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

Stamps.

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

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* Amount sanctioned for remission in the item of "Permanently settled" of the Kistna District, in consequence of the losses sustained by the late cyclone.—*Vide* Board's Proceedings, dated 25th September 1865, No. 5,982 ... 75,539
Do. in the item of Abkarry of the same District—*Vide* Board's Proceedings, dated 25th September 1865, No. 5,982 ... 48,833
Income Tax remitted under the orders of the Board in the Districts of Madura, Tinnevely, Coimbatore, and South Canara ... 2,091
Total ... 1,23,463

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

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

60. Out of the balance of Rupees 4,04,306 under "Not permanently settled," the largest portion is in the two Districts noted in the margin. In the first of these Districts nearly a lakh of Rupees is kept in abeyance pending the result of the inquiry into the mamool wet in Inam and Zemindary lands. The Collector reports that certain lands which were on inquiry proved to be really mamool wet, and therefore entitled to water free of charge, have been exempted from the water tax, under the provision of the Government Order, dated 16th January 1864, No. 101, and that the assessment on such lands as may be entitled to exemption will be recommended for remission in the next Settlement Report. As regards the balance in Nellore, the Collector states that a large portion of it consists of the amount of full Nunjah assessment on garden

58. Out of the entire current demand on account of all sources of revenue, amounting to Rupees 627,09,401, Rupees 593,85,301 was collected during the Fusly, and Rupees 1,26,463* was remitted, leaving a balance of Rupees 31,97,637 at the end of the year under report. Of this balance Rupees 26,52,226 was realized subsequently to the end of December 1865, leaving a balance of Rupees 5,45,411, or 86 per cent. of the demand. This balance is distributed as follows:—

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well lands, the collection of which has been suspended pending the final adjustment of the reduction of assessment on those lands. The Collector has since submitted a report from which it appears that the remission of the demand involved in the reduction of assessment is Rupees 57,163, of which Rupees 13,559 having already been collected has to be refunded.

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

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

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

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

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

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

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

				Recoverable and doubtful.	Irrecoverable.	Total.
Permanently settled ...	...	...	...	Rupees.	Rupees.	Rupees.
Not permanently settled ...	...	...	...	5,196	1,160	6,356
Abkarry ...	...	...	...	2,75,716	1,18,020	3,93,736
Income Tax ...	...	...	...	5,122	3,379	8,501
				28,458	1,507	29,965
Total ...				3,14,492	1,24,066	4,38,558

67. In the Board's Proceedings, dated 24th February 1865, No. 1,133, reporting upon the settlement for Fusly 1273, the irrecoverable arrears recommended for remission amounted to Rupees 1,14,725-10-0. Of this sum sanction was granted for writing off Rs. 63,656-0-9, and the remainder Rupees 51,069-9-3, which appertains to the Districts noted in the margin, was disallowed pending further information. The sanction of Government has since been given in their Order dated 6th February 1866, No. 307, for writing off two sums of 21,785 Rupees and 10,814 Rupees. As regards the balance in the Godavery District, the Collector has submitted a special report, dated 25th November 1865, from which it appears that out of Rupees 16,433, a sum of Rupees 234 has been subsequently collected, and that Rupees 477 have on further inquiry been classed as recoverable. The remaining sum of Rupees 15,722 is declared after careful scrutiny to be quite hopeless of recovery, under the following circumstances:—

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

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

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

69. The amount proposed for remission in the Settlement Report of the Kistna District is Rupees 24,924, including the sum of Rupees 12,851 disallowed by Government in the last year's Report. The Collector has submitted a Memorandum giving the particulars of this sum, and the Fuslies to which the items belong, with full explanation as to their being irrecoverable. The Board are satisfied with the causes assigned, and consider the retention of these long standing arrears in the accounts unnecessary. A great part of these arrears consists of old Jody on Inams and extends over a period as long back as Fusly 1239. With reference to the call made by the Board respecting old arrears up to Fusly 1270, the Collector has submitted a special report, dated 22nd December 1865, with an explanatory Memorandum, recommending for remission a further sum of Rupees 861, which on proper investigation has been found to be irrecoverable. Thus the whole sum recommended for remission in the Kistna District is Rupees 25,785.

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

Districts.	LAND REVENUE			Abkarry.	Income Tax.	Grand Total.
	Permanently settled.	Not Perma- nently settled.	Total.			
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. Ganjam ...	...	1,120 15 8	1,120 15 8	...	...	1,120 15 8
2. Vizagapatam ...	...	72 4 8	72 4 8	...	...	72 4 8
3. Godavery ...	1,073 3 10	24,294 8 11	25,367 12 9	2,623 14 8	...	27,996 11 6
4. Kistna ...	...	25,784 15 0	25,784 15 0	...	...	25,784 15 0
5. Nellore ...	...	6,930 6 10	6,930 6 10	...	...	6,930 6 10
6. Cuddapah ...	...	2,493 2 4	2,493 2 4	...	76 8 0	2,569 10 4
7. Bellary...	...	13,352 8 7	13,352 8 7	...	411 11 9	13,764 4 4
8. Kurnool ...	...	1,516 12 5	1,516 12 5	...	307 8 0	1,824 4 5
9. Madras ...	...	14,455 8 11	14,455 8 11	...	692 3 10	15,147 12 9
10. North Arcot /	...	5,247 12 10	5,247 12 10	...	...	5,247 12 10
11. South Arcot ...	37 7 5	8,211 5 6	8,248 12 11	...	18 11 0	8,267 7 11
12. Tanjore ...	...	3,446 15 6	3,446 15 6	...	...	3,446 15 6
13. Trichinopoly	...	992 0 3	992 0 3	...	...	992 0 3
14. Madura ...	...	23 14 3	23 14 3	...	...	23 14 3
15. Tinnevely ...	...	3,223 6 1	3,223 6 1	...	...	3,223 6 1
16. Coimbatore ...	...	485 3 4	485 3 4	...	...	485 3 4
17. Salem ...	48 13 4	4,809 14 8	4,858 12 0	...	...	4,858 12 0
18. South Canara ...	...	105 12 2	105 12 2	...	...	105 12 2
19. Malabar ...	...	1,448 0 10	1,448 0 10	750 0 0	...	2,198 0 10
Total...	1,159 8 7	1,18,020 8 9	1,19,180 1 4	3,378 14 8	1,500 10 7	1,24,065 10 7

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Permanently Settled.

71. In the Godavery District the balance is due by the Bayanagu-den and Billimilli estates for Fusly 1273, the payment having been withheld, in consequence of the non-repairs of the tank bund by Government. This amount is included in the sum of Rupees 9,358 adverted to in paragraph 68. In South Arcot and Salem, the balance is outstanding against certain Moottadars, on account of lands taken up by the opening of new roads, and for which the Moottadars are entitled to remission.

Not Permanently Settled.

72. As regards the Godavery and Kistna Districts explanation has already been given. In the other Districts the arrears recommended for remission consist partly of sums outstanding against pauper, deceased, and deserted Ryots, and partly of sums due on disputed boundary lands, and on waste the assessment on which was erroneously brought to account at the time of Jummahbundy, but was remitted subsequently on sufficient cause being shewn for the lands being waste. Many of these sums consist of erroneous charges made during the Settlement on incorrect and imperfect information.

Abkarry.

73. The Abkarry arrear, Rupees 2,628 in the Godavery District, is due by the renter of the late Kapavaram Talook. The farm was attached and kept under management. As no property was forthcoming in consequence of disputes between there nter and his private joint sharers, he was sent as a defaulter to jail, where he died. In Malabar the balance Rupees 750 is said to be due by the renter of Wynaad, for actual loss sustained by him during the term of his lease by the closing of the shops at Neddiwuttum and Pykara, on the transfer of that locality to Coimbatore in Fusly 1271. The Collector considers the renter entitled to remission, but the Board will call on Mr. Ballard for further information on the subject before recommending that this sum be struck off. The arrear of Income Tax requires no remark, it being due chiefly by indigent Ryots.

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

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Districts.	Old balances prior to Fusly 1258.	Fusly 1258.	Fusly 1259.	Fusly 1260.	Fusly 1261.	Fusly 1262.	Fusly 1263.	Fusly 1264.	Fusly 1265.	Fusly 1266.	Fusly 1267.	Fusly 1268.	Fusly 1269.	Fusly 1270.	Fusly 1271.	Fusly 1272.	Fusly 1273.	Total.
1. Ganjam	RS.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 1,595
2. Vizagapatam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 204
3. Godavery	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 96,123
4. Kistna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 51,803
5. Nellore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 8,209
6. Cuddapah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 15,814
7. Bellary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 19,151
8. Kurnool	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 1,782
9. Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 87,051
10. North Arcot.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 35,794
11. South Arcot.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 26,562
12. Tanjore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 6,355
13. Trichinopoly.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 3,091
14. Madura	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 1,363
15. Tinnevely	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 24,113
16. Coimbatore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 914
17. Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 10,937
18. South Canara	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 105
19. Malabar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 2,355
Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	RS. 1,61,636
																		RS. 97,701
																		RS. 58,240
																		RS. 32,515
																		RS. 14,562
																		RS. 10,616
																		RS. 2,418
																		RS. 1,858
																		RS. 2,062
																		RS. 1,665
																		RS. 905
																		RS. 837
																		RS. 664
																		RS. 560
																		RS. 634
																		RS. 535
																		RS. 6,328

* Fusly 1242 ... 6
 " 1243 ... 23
 " 1245 ... 82
 " 1246 ... 160
 " 1247 ... 168
 " 1248 ... 172
 " 1249 ... 157
 " 1250 ... 35
 Total ... 803
 † From Fusly 1239 to Fusly 1253 ... 2,445
 " " " 1257 ... 7
 Total ... 2,452
 ‡ Fusly 1252 ... 112
 " 1253 ... 569
 " 1254 ... 509
 " 1255 ... 680
 " 1256 ... 695
 " 1257 ... 508
 Total ... 3,073

75. In the Board's Proceedings, dated 15th June 1865, paragraph 7, Collectors were requested to institute special inquiries and to submit separate reports on the old arrears, stating precisely how much is recoverable, and how much irrecoverable, with full particulars of the nature of the arrears and the circumstances under which their prompt realization was impracticable. Some of the Collectors have responded to the call, and have generally stated that the long standing arrears consist chiefly of sums outstanding against lands on account of disputes which require investigation. In some cases the arrears are uncollected pending the final decision of the Inám Commissioner in regard to the Jodi or quit-rent leviable on Inám lands. Some cases are considered doubtful, pending further inquiry. In the Districts of Vizagapatam, Trichinopoly, South Canara, and Malabar, there are no arrears of an older date than Fusly 1271. In the Districts of Nellore, Kurnool, and Tanjore, there are small arrears from Fusly 1265, and in the other Districts arrears of some kind or other have been outstanding for longer periods.

76. It is in the Godavery, Kistna, and Tinnevely Districts, that the arrears are of longest standing. In the Godavery District the sum of Rupees 803 is the old outstanding balance against a Mokhassa village in the Ellore Talook on account of Kattoobady from Fuslies 1242 to 1250. The arrears are being collected by instalments of 50 Rupees per annum. These instalments are being paid punctually, and hence the sum is retained in the accounts. Of the arrears of Rupees 5,541 due in the Kistna District from Fuslies 1239 to 1270, after excluding the amount recommended for remission, a sum of Rupees 2,430-10-0 is considered recoverable, being the arrears of Jody of former Fuslies due on certain Agraharums. Mr. Ballard, Special Assistant Collector of the late Masulipatam District, inquired into the causes of these arrears, and under the Orders of Government it was settled that the Agraharumdars should pay the arrears by annual instalments. The remaining sum of Rupees 3,111 is considered doubtful, being due on account of old Jodi, &c., on Agraharums and Village Service Ináms, the collection of which depends on the decisions to be passed by the Inám Commissioner. In Tinnevely, the arrears from Fuslies 1252 to 1270 amount to Rupees 13,512, a large portion of which is the assessment on lands in dispute between the Government and the Zemindary, &c., villages, which matter is now under investigation. The Board submit, for the consideration of Government, that it is advisable to get rid of these old standing arrears in the public accounts at least down to Fusly 1260, by directing them to be written off the accounts without any further inquiry. It is undesirable that the time of Officers should be taken up year after year in instituting renewed inquiries into the position of the claims. They exist only in the three Districts noted in the margin, and amount altogether to only Rupees 7,895, but from this the sum of Rupees 3,233, which is recoverable by instalments in the Godavery and Kistna Districts being deducted, there remains a balance of only Rupees 4,662. The sum of Rupees 3,233 might be credited to Land Revenue by transferring it to "Advances recoverable," to which head the annual instalments which may be recovered hereafter may be credited,

Godavery	...	...	...	...	Rs. 803
Kistna	...	...	...	...	2,441
Tinnevely	...	...	...	...	4,651
					<u>7,895</u>

and sanction should be granted for writing off the accounts the remaining trifling balance of Rupees 4,662. Under this arrangement, the attention of the Collectors will be confined to the arrears from Fusly 1261 only, and the Board will endeavour to see the arrears from this Fusly brought to early adjustment.

77. The amount of actual collection during the year from all sources of Revenue, both current and arrear, amounted to Rupees 627,67,191, or Rupees 3,11,246 less than the receipts of the preceding year as shewn below:—

Items.	Fusly 1273	Fusly 1274	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue... { Current ...	408,14,204	398,51,137		9,60,067
{ Arrears ...	25,73,489	24,68,225		1,05,264
Total...	433,87,693	423,22,362		10,65,331
Other Sources... { Current ...	187,53,719	195,31,164	7,77,445	
{ Arrears ...	5,31,495	5,03,671		27,824
Total...	192,85,214	200,34,835	7,49,621	
Income Tax stoppages made by	626,72,907	623,57,197		3,15,710
ex-officio Assessors ...	4,05,530	4,09,994	4,464	
Grand Total.....	630,78,437	627,67,191		3,11,246

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

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

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

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Receipts ...	630,78,437	627,67,191	3,11,246	
Management charges	37,21,597	39,70,004	2,48,407	
Extra do.	17,72,836	20,18,202	2,45,366	
Total charges...	54,94,433	59,88,206	4,93,773	
Per-centage of charges to receipts...	8.71	9.54	.83	

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

82. The Board proceed to notice as usual the result of the management of the Hunjeram and Paliconda estates in Vizagapatam under rent to Messrs. Arbuthnot and Co. for the sum of 1,20,000 Rupees per year. The number of villages in these estates is 263, of which 170 are Ryotwar, and 93 Shrotriem. Like most other parts of the District these estates suffered much from want of rain. The extent cultivated during the year was only 12,869 acres, or 424 acres less than in Fusly 1273. Of this extent, 11,390 acres were cultivated with paddy and sundry dry grains, and the remainder, or 1,479 acres with Sugar-cane and Indigo. The demand on account of these estates amounted to Rupees 1,54,695, of which Rupees 1,53,871 was collected, leaving a balance of Rupees 824. The expenditure on Maramut was as usual confined to ordinary works, and amounted to Rupees 4,664, or Rupees 600 more than Fusly 1273.

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

84. The amount realized by the sale of waste lands and from redemption of assessment amounted during the past year to Rupees 3,49,920, or Rupees 1,73,144 above the amount realized in the preceding year, as shewn in the subjoined Comparative Statement. This sum has been, as directed in Government Order, dated 28th

*Proceedings of the Madras Government, Revenue Department,
23rd August 1866.*

June 1865, No. 1,460, shewn with the revenues of the year in gross at the foot of the Statement:—

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

No. 622. ORDER THEREON, 23rd August 1866, No. 2,197.

Land Revenue.

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

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

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

3. The charges aggregated Rupees 59,88,206, being 9½ per cent. on the revenue.

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

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

6. The season was most unfavorable, and the rains, except in Cuddapah, Bellary, Kurnool, and Madras, were either scanty, or unseasonable, or so excessive as to cause serious loss. Want of rain was particularly felt in Ganjam, where water

*Proceedings of the Madras Government, Revenue Department,
23rd August 1866.*

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

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

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

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

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

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

12. Remissions were granted to the extent of Rupees 16,64,217, or Rs. 8,796 less than in the preceding year, and considering the character of the season, the Government agree with the Board in thinking that the Collectors have exercised their powers of remitting revenue with care and discretion. On the other hand, however, they do not see reason to share the Board's fear that remissions have been improperly withheld. The irregularities referred to in paragraphs 23 and 24

*Proceedings of the Madras Government, Revenue Department,
23rd August 1866.*

have doubtless ceased since the late orders on the subject of remissions were promulgated.

13. Deducting these remissions from the assessment on holdings throughout the Presidency, and adding the second crop assessment and water tax, the actual settlement for Fusly 1274 is found to be Rupees 338,44,400.

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

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

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

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

18. Cotton was grown on Acres 17,47,501. The decrease of area in the great Cotton Districts, where the fluctuations of the market are immediately felt, amounted to Acres 1,35,560; but there was an increase elsewhere; so that, on the whole, the area was only Acres 18,811 less than in the preceding year. Indigo cultivation fell off considerably.

19. The Forest Revenue, which is now treated as separate from Land Revenue, was nearly the same as in Fusly 1273. The Abkarry demand increased by Rupees 27,851 in consequence of brisker competition for farms put up to auction, and of the fact that Government was credited, in the course of the year, with collections from the territories of the late Rajah of Tanjore, which had been previously kept in deposit. The receipts from Customs diminished by about three lacs, two of which arose from a falling off in the trade of the port of Madras alone. The Stamp Revenue increased on the whole by Rupees 3,65,483; but it diminished in the town of Madras. The reasons why it declined there whilst rising elsewhere are not obvious, and the Collector and Board should have noticed them. The Income Tax nominally produced Rupees 61,712 more than in Fusly 1273.

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

The quantity of salt sold increased by nearly three lacs of Indian Maunds, and that of salt manufactured by eleven lacs and a half. The wastage was as high as 7 per cent., much higher than, in the opinion of Government, it ought to be, and the Board have rightly refused to recommend the remission of wastage in some of the Districts where the amount was exceptionally extravagant, until further explanation has been given. Sanction is given for writing off 1,35,484 Indian Maunds of wastage in the remaining Districts, as requested by the Board at the end of paragraph 52.

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

22. The Board should expedite the transmission of the report called for in G. O., 25th November 1865, No. 2,906, as to the remission that should be given to the Venkatagerry Zemindar on account of the discontinuance of the Moturpha. Meanwhile, the Collector must not allow him to remain in arrears.

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

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

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

26. The arrears at the beginning of Fusly 1274 amounted to Rs. 36,18,459, and the sum which remained unrealized and unremitted at the end of it was Rupees 5,65,959. Of this, Rupees 4,38,558 was collected up to the 31st December 1865, and Rupees 1,23,316 is pronounced by the Board to be irrecoverable.

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

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

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

(Signed) J. D. SIM,

Secretary to Government.

Revenue Department

Proceedings of the Madras Government
Under date the 23rd August 1866.

Read the following Pro.
of the Board of Revenue.

Submitting the Annual Re-
port on the Settlement & Collection
of the Revenue of the Madras Presidency for
Fusly 1274 (1864/65) (Here enter 27th March 1866
No. 2162)

With these Proceedings
the Board of Revenue submit
their report on the Settlement
& Collection of Revenue in
F 1274 (1864-65)

The gross revenue
realized from all sources
amounted to R 627,67,191

The charges aggre-
gated R 59,88,206 being
9 1/2 PC^{ts} on the Revenue

The net ^{income of the year} ~~revenue~~
was therefore R 567,78,985

The decrease in the
Revenue was owing
chiefly to the unfavourable
character of the

Revenue in 773	R 630,78,437
74	627,67,191
Decrease	3,11,246
Charges in 773	54,94,433
74	59,88,206
Increase	4,93,773
Net Income 773	575,84,004
74	567,78,985
Decrease	8,05,019

WON

Submitted to Board
of Revenue 16th May 1866

30 Dec 1855 12840.41-
16 Jan 1861 196.191
23 Feb 1861 321.325
6 April 1861 130.131
21 June 1861 282.283
24 Oct 1861 296.291
7 Feb 1865 139.148
22 April 1865 216.241
12 May 1865 239.248
16 June 1865 241.2
29 June 1865 482.3
22 June 1865 591.2
6 July 1866 81.82

Recd 1866
Department
No. 954
Pr of Govt for Audit

PROCEEDINGS OF THE BOARD OF REVENUE.
To the Secretary to Government, R. D.
Copy to All Collectors.

Report sent to England
9th October 1866
Despatched 28th Oct
Received 10th April 1867

No. 2162

2197.2300/5

Submitting the Annual Report on the Settle-
ment and Collections of the Revenue of the
Madras Presidency for Fusly 1274 (1864-65).

season, & the introduction of the revised assessment into the Luchnapoly district. The increase in charges resulted from the alterations sanctioned in the scale of Revenue establishments, & from exceptional causes.

1 The season was most unfavourable, & the rains, except in Cuddapah, Bellary, Kurnool & Madras were either scanty, or unseasonable, or so excessive as to cause serious loss. Want of rain was particularly felt in Rayachoti where water even for domestic purposes could only be obtained with difficulty. In Tenali, where it was found necessary to grant remissions

to the extent of Rs 400,000; In part of Tanjore where the season is described as one of the most unfavourable known for many years; and in Sabud where the dry crops suffered severely. In July 1884 unusually high and destructive floods occurred in Tanjore; in October an inundation laid waste a portion of the district of P. I. & C. and in November a terrific cyclone burst upon Madras & the adjoining country, causing a lamentable destruction of life & property.

As is generally the case in an unfavourable season, the health

19
That under these circumstances the decrease of Rs. 1,00,000 is indeed better for the Government.

of the people suffered throughout the Presidency. Cholera, from small pox prevailed more or less every where, except in Puchinopoly, which was unusually healthy & 11532 persons died of cholera in Malabar alone.

There was also much disease amongst cattle. Many of the Collectors notice malarial diseases which have not yet attracted much attention from Europeans, & the Govt remark that as long as Mr. Thacker's services are retained in the Civil Department, it is desirable that the particulars recorded with respect to such malarial diseases

as which may prove destructive to cattle should be communicated to him in order that he may, when able to do so, suggest proper remedies.

The prices of agricultural produce which rose between 4 & 6 P^{cts} in 773, rose again in 774 by 16 P^{cts} in the case of paddy & 12 P^{cts} in the case of grain grown on unirrigated land, & were between 31 & 46 P^{cts} higher than the average of the preceding ten years. The exceptional part of the increase in 774 is attributable to deficient harvests.

The extent of Ryots' holdings in all districts except Malabar and

and L. Canara was
 Acres 17,331,728 assessed
 at R 318,11,461. The
 decrease in the assess-
 ment was owing to the
 revision of assessment
 in Elichinopoly, and
 the reduction of assess-
 ment on well lands in
 Bellary, Coimbatore &
 Palnad.

Area in 73	17,862,424	amended R 318,17,943
74	17,331,728	318,11,461
Increase	269,304	Decrease 6482
Add for Elichinopoly	72,738	313,007
	342,042	3,19,489

Of the total amount Rs 553,066 assessed at

In Malabar & L. Canara the extent of the
 holdings included Acres 16,778,662
 assessed at R 307,66,408
 is undetermined. The
 assessment amounted
 to R 31,88,489 being
 R 13,175 more than in
 74.

R 10,45,053 consisted of
 whole survey fields left
 waste, the ^{assessment} tax on which
 was not charged.

Remissions were
 granted to the extent
 of R 16,64,217 or R 9796
 less than in the pre-

ceding year, considering
 the character of the
 season the Govt ~~are~~
~~disposed to~~ agree with
 the Board in ~~considering~~
 thinking that the Col-
 lectors have exercised
 their powers of remitting
 revenue with care &
 discretion. On the other
 hand, however, they do
 not see reason to share
 the Board's fear that
 remissions have been
 improperly withheld.
 The irregularities re-
 ferred to in paras 23 &
 24 have doubtless occur-
 ed since the late orders on
 the subject of remission
 were promulgated.

Deducting there-
 fore remissions from the
 assessment on hold-

Throughout the
Ordency, adding the
second crop assessment & water tax
the actual settlement
for 774 is found
to be R 338,44,400

R 15,61,720

The Perchuk on
permanently settled
estates, & the Indis
on Chotrunn & and
Giams amounted to
R 58,702,45. Miscel
laneous items yielded
R 20,06,716.

The total Land
Revenue was therefore
R 425,21,361 or R 6,34,892
less than in 773.

Of this decrease
all except one lac
has been already
accounted for. The
remainder is due to
occasional causes
diminishing the

The amount realized
by the sale of waste
lands was R 3,49,920.
R 1,73,144 more than
in 773

receipts from Miscella
neous sources, which
were however partly
counter balanced by
the operations of the
Giam Commissioner
raising the ^{2yit Rent} ~~tax~~ on
Chotrunn & Giams.

Cotton was grown
on acres 17,47,501. The
decrease of area in the
great cotton districts
where the ^{fluctuations} ~~cause~~ of the
market ^{are} immediate
felt amounted to
R 1,35,580, but there
was an increase else
where, so that on the
whole the area was only
acres 18,811 less than
in the preceding year.
Indigo cultivation fell
off considerably from
similar causes.

The Forest Revenue
which is now treated
as separate from Land

Revenue was nearly the
 same as in 773. The Ab Forests. 264881
 Karry demand increased Abkarry 4083387
 2, R 27,851 in consequence of Custom 2807776
 of British competition. And do 221028
 for farms put up to Stamp 2765169
 auction, & of the fact Income Tax 1128578
 that Govt was credited
 in the course of the
 year with collections from
 the territories of the late
 Rajah of Langoi which
 had been previously kept
 in deposit. The receipts
 from Customs diminished
 by about three lacs, two
 of which arose from a
 falling off in the trade
 of the port of Madras
 alone. The Stamp revenue
 increased on the whole
 by R 3,65,483; but it
 diminished in the town
 of Madras. The ^{seasons} cause

773	9478845
74	40855597
	997221
	438376

gross revenue

773	1003883
74	1397492

why it should decline
 there whilst rising elsewhere
 when this is shown
 are not obvious & the Col-
 lector & Board should
 have noticed them. The
 Income Tax nominally
 produced R 61,702 more
 than in 773.

The Salt revenue
 steadily improved & the
 receipts for the year
 were R 4,38,379 in
 excess of those for
 773. The Charges ^{however} from 11 to 14 per cent
 also increased, in
 consequence of an
 extension of manufac-
 ture, & the cost of
 conveying salt from
 Madras to Malabar, &
 that the net revenue
 was only R 44,770 higher
 than in the preceding

year the quantity
 of salt sold increased
 by nearly three lacs
 of Indian Maunds
 that of salt manu-
 factured by eleven
 lacs and a half. The
 as high as 7 p^{ct} - much
 wastage was higher
 than, in the opinion
 of Gov^t, it ought to be.
 & the Board have
 rightly refused to
 sanction remission 22

2433540	
1760000	
1225190	
278004	

commend the remission
 of wastage in some of
 the districts where
 the amount was ex-
 ceptionally extra-
 vagant. ^{with proper explanation} has been ^{sanctioned} ~~permitted~~.
 is given for writing
 off the wastage
 in the remaining
 districts as requested
 by the Board at the

end of June 52.
 The entire current
 demand for the year
 amounted to R 627,09,40
 of which 94.6 p^{ct} was
 collected within the
 Fushi. R 126463 were
 omitted, and the ba-
 lance outstanding
 at the end of the
 Fush was 31,91,63
 or 5.1 p^{ct} of the entire
 demand. By the end
 of the Calcutta
 all had been collected
 except R 5,45,41, or
 .86 p^{ct}. This result
 is ~~most~~ satisfactory.
 The Board should
 expedite the trans-
 mission of the report
 called for in G.O. 13
 No 1885 N 2906 as
 the remission of

in that it is
enforced.

The arrears at the
beginning of 7749
mounted to R 86,11

the sum which
and more
and unrealized
at the end of it
R 5,65,959. Of this
438558 was collected

up to the 31st Dec 1871
R 1,23,316 is pronounced
by the Board
to be unrecoverable.

Before allowing
the Abkari arrears
R 2628 in the Code
distinct to be written
off the Govt wish
know why the sum
was not realized.
The Renters' return

The remaining
unrecoverable arrears
the R 123315-15

the sum of

14 Copies to the Dy. Comm. Secy to Govt.
6 - to the Dy. Comm. Secy to Govt.
J. Thacker Esq. 17

105

Revenue 1866 Dept^y
Pro of Govt for Augt

N^o 2197

Pro of the Madras
Government
23^d August 1866

Pro of the Board of Rev.
4th 21 Aug/66 C^t 2776.
Pro of the Board of Rev.
10th Sept/66 C^t 3111,

Reviewing the
Revenue Settlement
Report for 1864-65.

N^o 21-622