770

M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 214

(2) Date of repair 29-1-1966

(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 770 Press
~~B.P. No.~~ Mis.

Dated 23-6-1874 ~~196~~.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
23rd June 1874.

No. 208. Read the following Proceedings of the Board of Revenue, dated 24th March 1874, No. 669 :—

PREFATORY.—The Board resolve to submit to Government their Report on the Revenue Settlement and Collections of the Madras Presidency for Fasli (Revenue year) 1282, (1st July 1872 to 30th June 1873), accompanied by the prescribed statements and a file of the printed Reports of the Collectors.

2. TERRITORIAL CHANGES.—There was no change in the number of districts or taluqs, but in the number of Ryotwari villages brought under settlement there were some variations in the districts noted below :—

	Taluqs.	Villages.
Fasli 1281	156	27,736
„ 1282	156	27,683
Decrease... ...		53

——	Increase.	Decrease.
Ganjam	...	10
Vizagapatam	...	1
Godavery	...	15
Kistna	6	...
Cuddapah	...	13
Chingleput	...	21
North Arcot	1	...
South Arcot	...	3
Madura	2	...
Coimbatore	2	...
Salem	...	1

3. The variations are due (1) to the amalgamation and division of villages made for the sake of convenience; (2) to the settlement on the Ryotwari system of villages formerly rented out, and the renting out or taking under Government management of villages formerly settled on the Ryotwari system; (3) to an Inam village becoming Ryotwari in North Arcot in consequence of its having been bought in by Government when sold for arrears of revenue; and (4) to the desertion by its inhabitants of one village in Vizagapatam.

4. There were on the whole 33,973 more puttas issued during Fasli 1282 than in the preceding year, as will be observed from the subjoined abstract :—

Faslis.	Number of fresh Puttas.	Old Puttas modified by additional entries.	Old Puttas not altered.	Total.
	NO.	NO.	NO.	NO.
1281	474,018	818,325	1,106,744	2,399,087
1282	296,220	380,742	1,756,098	2,433,060
	Decrease. 177,798	Decrease. 437,583	Increase. 649,354	Increase. 33,973

5. The increase in the total number of puttas issued is spread over several districts and is due to ordinary causes, *i. e.*, new applications for lands and sub-

divisions of joint holdings in the course of inheritance, or in consequence of sale or gift of portions of holdings. The number of fresh puttas issued and of those modified by additional entries is however smaller, in consequence of the absence of the special causes which contributed to an increase in Fasli 1281. In the last named Fasli a large number of fresh puttas had to be issued, and a still larger number modified in consequence of the introduction of the new survey areas and settlement rates in some districts, and of the Local Fund Act, IV. of 1871, coming into force throughout the Presidency. In Fasli 1282 no change in the puttas, under Act IV. of 1871, was called for, and the new rates of assessment and survey areas were introduced in fewer taluqs than in Fasli 1281.

6. Season.—A most unusual quantity of rain fell in Fasli 1282. The north-east monsoon began early and was very heavy at first. There were inundations in the Godavery and Kistna Districts. Many boats sank into the mud in Madras, and it was possible for some days that the two large tanks, situated not far from the town and on a higher level, would burst and do great damage. In February, which is generally free from rain and is a harvest month, and one in which much salt is manufactured, there was a heavy downpour, which did great damage to the crops, especially in North Arcot, South Arcot and Tanjore, and washed away large quantities of salt. Thus though the seasons were better than those of Fasli 1281, and were on the whole decidedly good, the harvests suffered in most places from unseasonable or too abundant rain. [illegible] on the Western Coast was unfortunate. The south-west monsoon failed in the Tenkarai Taluq in Tinnevelly. The north-east monsoon was scanty in Coimbatore.

Rainfall.

Districts.	April to September 1872.	October 1872 to March 1873.	Total from April 1872 to March 1873.	Total from April 1871 to March 1872.
	Inches.	Inches.	Inches.	Inches.
1. Ganjam	[illegible]	[illegible]	[illegible]	[illegible]
2. Vizagapatam	[illegible]	[illegible]	[illegible]	[illegible]
3. Godavery	[illegible]	[illegible]	[illegible]	[illegible]
4. Kistna	[illegible]	[illegible]	[illegible]	[illegible]
5. Nellore	[illegible]	[illegible]	[illegible]	[illegible]
6. Cuddapah	[illegible]	[illegible]	[illegible]	[illegible]
7. Bellary	[illegible]	[illegible]	[illegible]	[illegible]
8. Kurnool	[illegible]	[illegible]	[illegible]	[illegible]
9. Madras	[illegible]	[illegible]	[illegible]	[illegible]
10. Chingleput	[illegible]	[illegible]	[illegible]	[illegible]
11. North Arcot	[illegible]	[illegible]	[illegible]	[illegible]
12. South Arcot	[illegible]	[illegible]	[illegible]	[illegible]
13. Tanjore	[illegible]	[illegible]	[illegible]	[illegible]
14. Trichinopoly	[illegible]	[illegible]	[illegible]	[illegible]
15. Madura	[illegible]	[illegible]	[illegible]	[illegible]
16. Tinnevelly	[illegible]	[illegible]	[illegible]	[illegible]
17. Coimbatore	[illegible]	[illegible]	[illegible]	[illegible]
18. Nilgiris	[illegible]	[illegible]	[illegible]	[illegible]
19. Salem	[illegible]	[illegible]	[illegible]	[illegible]
20. South Canara	[illegible]	[illegible]	[illegible]	[illegible]
21. Malabar	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]

7. Sanitary Condition.—Notwithstanding the abundant rain the year was not a healthy one, and the amount of mortality during the year was greater than in its predecessor. The District of Vizagapatam suffered the most, and the total number of deaths was double that of the preceding year. Cholera appeared in an epidemic form in Ganjam at the close of the Fasli 1281, and passed at the beginning of the year through Vizagapatam to Godavery. Prompt measures, however, were taken to check the spread of the disease, and medicines were freely distributed. The Districts of Cuddapah, Bellary, Chingleput, Coimbatore, and the Nilgiris enjoyed absolute immunity from this disease, and the total number of deaths from cholera in Fasli 1282 was less than that in Fasli 1281 by about 5,000. Small-pox and fever raged all over the Presidency, and the deaths thus caused were respectively 19,550 and 37,949 more than in the preceding year. The new species of fever, dengue, which is more painful than deadly, prevailed in the Districts of Vizagapatam, Bellary, Kurnool, Chingleput, Tanjore, Trichinopoly, and part of Salem, and was particularly severe in Trichinopoly, where it is said to have entered every house. There was no want of pasturage, but cattle disease prevailed in almost every District. The excessive rains appear to have told upon the health of the cattle, and large numbers died from the effects of wet weather. On the whole, however, the mortality among the cattle appears to have been less than in the previous year.

	Fasli 1281.	Fasli 1282.
	Deaths.	Deaths.
Cholera	11,678	6,675
Small-pox	29,371	48,921
Fever	187,465	225,414
Bowel complaint	36,821	34,657
Other disease	180,385	190,200
	445,720	505,867

Districts.	Population of villages from which returns were received.	Causes of Death. Cholera.	Small-pox.	Fevers.	Bowel complaints.	Other diseases.	Total.	Ratio per mille of population.	Remarks.
Ganjam	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Vizagapatam ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Godavery	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Kistna	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Nellore	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Cuddapah	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Bellary	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Kurnool	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Madras	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Chingleput	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
North Arcot ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
South Arcot ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Tanjore	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Trichinopoly ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Madura	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Tinnevelly	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Coimbatore	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Nilgiris	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Salem	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
South Canara ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Malabar	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Total...	[illegible]	6,675	48,921	225,414	34,657	190,200	505,867	[illegible]	

8. Prices of Agricultural Produce.—The prices of food grains in Fasli 1282, compared with those of Fasli 1281 have risen in some Districts and fallen in

others, the result on the whole being a slight increase as will be seen from the following statement. In Ganjam and Vizagapatam the prices which were unusually high in Fasli 1281, in consequence of famine in these Districts, have fallen to their normal condition owing to the favourable season of Fasli 1282, except in the case of horse-gram, the price of which rose throughout almost all the Presidency owing to the damage done to the crops by the heavy rains. The variations in the other Districts are trifling, and are due chiefly to the character of their harvests in Fasli 1281 and Fasli 1282:—

Grains.	Average price per Madras Garce for ten years, Faslis 1272 to 1281	Fasli 1281.	Fasli 1282.	Increase or decrease in Fasli 1282 as compared with the average.	Per centage of columns 2 and 5.	Increase or decrease in Fasli 1282 as compared with Fasli 1281.	Per centage of columns 3 and 7.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
First Sort Paddy, per Garce ...	187	141	149	— 38	— 20	+ 8	+ 5
Second do. do. ...	169	130	135	— 34	— 20	+ 5	+ 4
Cholum	219	159	168	— 51	— 23	+ 9	+ 6
Cumboo	199	161	160	— 40	— 20	— 1	— 1
Raggy	200	135	146	— 54	— 27	+ 11	+ 8
Horse-gram	246	196	221	— 25	— 10	+ 25	+ 12

9. The subjoined statement shows the effect of market prices with reference to the commutation rates in the Districts which have been recently settled. It is satisfactory to observe that the commutation rates are far below the ruling prices, except in the case of varagoo in the District of Salem:—

Grains.	Godavery.		Kistna.		South Arcot.		Trichinopoly.		[illegible]		Salem.	
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Paddy, Madras ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cholum ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cumboo ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Raggy ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Varagoo ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

10. A statement showing the prices of second sort paddy in each of the Districts is given as usual.

Districts.	PRICE PER GARCE.								
	Average of five years from Faslis 1261 to 1265.	Average of five years from Faslis 1271 to 1275.	Average of five years from Faslis 1276 to 1280.	Fasli 1281.	Fasli 1282.	Increase or decrease as compared with column 2.	Increase or decrease as compared with column 3.	Increase or decrease as compared with column 4.	Increase or decrease as compared with column 5.
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ...	77	113	116	117	87	+ 10	— 26	— 37	— 38
Vizagapatam ...	93	128	130	141	122	+ 29	— 6	+ 7	— 38
Godavery ...	89	123	113	117	119	+ 30	— 12	[illegible]	— 4
Kistna ...	107	153	153	137	152	[illegible]	— 3	+ 9	+ 15
Nellore ...	128	163	163	164	121	[illegible]	— 12	— 41	+ 16
Cuddapah ...	144	209	[illegible]	140	147	+ 3	— 61	— 64	+ 8
Bellary ...	135	164	161	141	[illegible]	— 14	— 61	— 54	+ 5
Kurnool ...	131	201	197	[illegible]	[illegible]	— 4	— 23	— 13	— 21
Madras ...				116	[illegible]	+ 11	+ 13	+ 119	+ 6
Chingleput ...	128	163	163	121	115	— 8	— 70	— 70	+ 8
North Arcot ...	116	160	165	126	126	— 14	— 13	— 63	+ 6
South Arcot ...	129	152	154	101	113	— 4	— 37	— 44	+ 11
Tanjore ...	119	157	154	123	125	+ 4	— 34	— 31	+ 2
Trichinopoly ...	130	177	181	118	133	+ 13	— 42	— 38	+ 10
Madura ...	125	195	218	150	142	— 5	— 37	— 64	— 9
Tinnevelly ...	164	205	204	186	179	+ 25	— 26	— 35	+ 14
Coimbatore ...	171	204	239	143	140	— 31	— 36	— 78	+ 8
Nilgiris ...									
Salem ...	135	169	226	171	124	— 11	— 62	— 13	+ 14
South Canara ...	146	161	174	162	147	— 18	— 14	— 11	+ 13
Malabar ...	163	184	212	163	164	+ 10	— 20	— 84	+ 15

11. RYOTWAR HOLDINGS OR LAND HELD ON PAYMENT OF ASSESSMENT DIRECT TO GOVERNMENT.—*Statement No.* 3.—The following abstract of Return No. 3 shows Ryots' holdings or land held on Ryotwari tenure in all the Districts, except South Canara, where the areas are not known:—

ITEMS.	DRY.		WET.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Holdings at the beginning of the Fasli 1282 ...	16,054,124	170,60,000	3,601,799	160,37,457	19,655,938	333,97,453
Deduct lands given up ...	910,883	9,31,899	122,543	6,4,199	1,038,351	14,75,078
Remainder...	15,127,213	160,58,616	3,480,311	163,79,936	18,607,657	321,61,862
Add lands taken up ...	950,155	8,38,134	164,844	6,71,478	1,136,191	14,79,606
Total...	16,097,592	168,36,790	3,645,175	170,44,237	19,741,748	339,41,816
Deduct Waste remitted ...	462	605	26,205	9,93,067	31,140	8,54,158
Waste charged ...	1,608,009	14,17,410	142,818	5,50,130	1,748,370	19,37,539
Actual cultivation ...	14,891,061	150,88,767	3,461,330	161,33,661	17,943,458	312,37,428
Total...	16,097,134	165,06,177	3,636,974	166,83,791	19,691,408	335,94,938

12. The results of the year show a net increase in holdings (dry and wet) of acres 56,810 and in assessment of Rupees 4,085, or in other words there is an increase of ·3 per cent. in the area and ·01 per cent. in the assessment. The gross increase amounted to acres 181,799 and Rupees 2,13,732, and the gross decrease to acres 124,989 and Rupees 2,09,647. The Districts in which the increase and decrease are most conspicuous are shown in the margin. The increase in Bellary, Godavery, Kistna and Madura is due to the favourable character of the seasons, and in Kurnool it is due to that cause and to the correction of measurements by the survey in the Pattikonda Taluq. The decrease is attributable to several causes. In Trichinopoly it is for the most part nominal. A large extent of land (32,017 acres, assessed at Rupees 36,910) actually under occupancy was not included under Holdings, as it was occupied without application being formally presented and disposed of under the rules. The assessment of these lands has been therefore included under Miscellaneous, and the Collector has ordered inquiry to be instituted as to whether puttas could be granted to the occupants under the Darkhast rules. In North Arcot the Collector states that the decrease, which is chiefly in dry land, is in consequence of the inadequate fall of rain during the season for the cultivation of dry crops, and in Coimbatore it is remarked that the relinquishments are chiefly in sickly Hill Taluqs and in low classed land probably requiring to be left fallow. In the other Districts the Collectors do not explain the cause of the falling off. The Board observe that in Chingleput the decrease in the area is only 1,381 acres, while that in the assessment is Rupees 24,668. The cause of the apparent disparity is not clear. The area of wet lands has increased by 969 acres, but in its assessment there is a decrease of 9,785 Rupees. The decrease on dry lands is also quite out of proportion to the decrease in assessment. Against a decrease of 2,350 acres there is a falling off of Rupees 14,883 in the assessment. This is probably because the areas have been corrected in accordance with the survey in some of the taluqs, though the assessment has been left as it is pending settlement. The Collector will, however, be requested to explain.

	ACRES.	RS.
Fasli 1281	19,685,938	330,37,231
„ 1282	19,742,748	330,41,316
Increase...	56,810	4,085

Increase	ACRES.	RS.
1. Bellary	72,224	21,141
2. Kurnool	36,670	21,919
3. Kistna	21,303	91,641
4. Godavery	12,615	26,222
5. Madura	8,207	19,701

Decrease	ACRES.	RS.
1. Trichinopoly ...	30,508	47,212
2. North Arcot ...	30,207	46,138
3. South Arcot ...	20,918	42,374
4. Nellore	7,663	12,210
5. Cuddapah	6,763	15,774
6. Coimbatore	5,641	12,873
7. Chingleput	1,381	24,668

13. Holdings compared with Cultivation.—Of the holdings noted in the foregoing paragraph 90 per cent. of dry and 94·6 per cent. of wet lands were cultivated. On the whole the cultivation during Fasli 1282 amounted to 90·8 per cent. of the holdings in extent, bearing a charge of 95·2 per cent. of the assessment. This, it may be remarked, includes as usual portions of fields left waste and fields ploughed but not sown, amounting to nearly 500,000 acres, as shown in the margin.

	ACRES.
Dry Holdings	[illegible]
Actual Cultivation ...	[illegible]
Wet Holdings	[illegible]
Actual Cultivation ...	[illegible]

	ACRES.	RS.
Total Holdings ...	19,742,748	330,41,316
Cultivation ...	17,945,053	316,27,429

	ACRES.	RS.
Portions of fields left waste	481,962	3,83,892
Land ploughed but not sown	16,881	28,781
Total...	498,843	4,12,673

In Ganjam, Bellary, and Kurnool, however, portions of fields left waste were not shown as part of the cultivated area, but were added to the entire fields left waste and shown as charged or not according to circumstances. In Ganjam the Collector has explained that the fields according to the old measurement (Paimash) range from 169 square feet (1 Kunta) to 150 acres, and that portions of fields left waste could not therefore be fairly shown as part of the cultivated area; but the Collectors of Bellary and Kurnool do not say why their accounts are framed on a different principle from that adopted in other districts, and they have been called upon to explain. As the figures stand the cultivation in Fasli 1282, when compared with that for the previous year, shows an increase of 327,529 acres, assessed at Rupees 5,45,649. This net result arises from an increase in fifteen districts and a decrease in the rest as shown in the margin.

	ACRES.	RS.
Fasli 1281	17,617,524	310,81,780
„ 1282	17,945,053	316,27,429
Increase...	327,529	5,45,649

Increase.	Extent. ACRES.	Assessment. RS.
1. Vizagapatam		20,717
2. Godavery	11,228	36,896
3. Kistna	171,295	3,24,959
4. Nellore	4,108	20,814
5. Cuddapah	14,115	51,814
6. Bellary	93,182	65,763
7. Kurnool	40,403	21,012
8. Chingleput	13,424	953
9. Tanjore	34,832	65,213
10. Madura	14,055	31,233
11. Tinnevelly	26,040	2,431
12. Coimbatore	7,119	7,774
13. Nilgiris	4,720	2,611
14. Salem	910	5,733
15. Malabar	1,641	6,414
	439,533	6,83,861

Decrease		
1. Ganjam	206	7,60
2. Vizagapatam	1,083	
3. South Arcot	15,505	25,060
4. North Arcot	37,281	55,087
5. Trichinopoly	58,132	49,355
	112,004	1,38,212
Net ...	327,529	5,45,649

14. The increase in the assessment, accompanied by a decrease in the area in the District of Vizagapatam, has been caused by the relinquishment of cultivation in dry and increased cultivation in wet lands during Fasli 1282, owing to a favourable season. In Chingleput and Tinnevelly the increase in the assessment is not commensurate with the increase in the area. In the former this is probably due, as explained in regard to holdings, to the correction of the areas by the survey, whilst the assessment is left untouched pending settlement, and in the latter the cause is not explained by the Collector; but the Board observe that in this district it has been usual to include in the assessment the charge on account of second crop raised on single crop lands, and the charge for water on dry land irrigated for more than one year instead of showing

these items separately as in other Districts. It is therefore possible that though the area cultivated might be larger, still the fluctuations in the second crop cultivation and irrigation of dry lands might cause a diminution in the assessment. The Collector will, however, be requested to explain this and in future to exhibit Fasaljasti (assessment for a second crop) and Teerwajasti (water-rate) charged on Government lands separately as is done in all other districts. The increase in Tanjore is accounted for to the extent of Rupees 36,134 by portions of fields left uncultivated, which were formerly included under waste charged, having been, to secure uniformity, transferred to cultivation in Fasli 1282. The increase in the other Districts does not call for remark, being chiefly due to the favourable seasons.

15. As regards the Districts in which there is a decrease Ganjam does not call for remark, the decrease being trifling. In Trichinopoly a large portion of the decrease (Rupees 20,719) is nominal and is attributable to the same cause which has been assigned for a similar result in the total holdings. As regards the remaining decrease in the District (Rupees 28,640) the Collector attributes it chiefly to the facts that, in consequence of the extraordinary reduction of assessment in Mr. Puckle's settlement, ryots were tempted to speculate in land who had no means of cultivating it properly, and yet took up large blocks, and after struggling with difficulties year after year are now beginning to throw up their lands and reduce their holdings to an extent which they can afford to cultivate. The decrease in North Arcot is stated to be due to the fall of rain during the season being insufficient for cultivating dry crops, and the cause of the decrease in South Arcot is apparently due to the same cause, though the Collector does not explain it.

16. RYOTWARY LANDS LEFT WASTE (REMITTED AND CHARGED).—Of the lands under occupancy noted in paragraph 11 above, 2,281,652 acres, assessed at Rupees 28,97,079, were left waste. Of this extent the ryots paid for 2,228,107* acres, assessed at Rupees 25,32,586, and got their dues remitted on 53,545† acres, assessed at Rupees 3,65,393. Out of the waste charged 92 per cent. in the area and 79·0 per cent. in the assessment relates to dry lands, and the remaining small percentage appertains to wet land as shown in the margin.

17. Much of the waste dry land is retained by ryots for pasturage, and the general rule is that no remission is allowed on it. The waste wet land charged is less than that in the previous year, and does not call for remark; the charge being made only when negligence is the cause of its being left waste.

	Extent.	Assessment.
	ACRES.	RS.
As per Statement No. 3	1,799,690	27,15,077
Waste portions included in cultivation	481,962	1,82,002
Total	2,281,652	28,97,079

	ACRES.	RS.
* As per Statement No. 3	1,748,350	19,57,529
Waste portions included in cultivation	479,757	5,75,057
Total	2,228,107	25,32,586

† As per Statement No. 5	51,340	3,56,568
Portions included in Statement No. 4	2,205	8,825
Total	53,545	3,65,393

	ACRES.	RS.
Dry	2,058,195	[illegible]
Wet	169,912	[illegible]
Total	2,228,107	25,32,586

The districts in which the greater part of the charge for occupied waste was made are noted below:—

	As per Statement No. 3.	On portions of fields included in cultivation.	Total.
	RS.	RS.	RS.
1. Kistna	2,12,899	2,69,015	4,81,914
2. Coimbatore	2,05,992	8,569	2,14,561
3. South Arcot	1,81,018	39,219	2,20,237
4. Nellore	1,71,757	41,317	2,13,074
5. Godavery	1,49,045	76,718	2,25,763
6. Tinnevelly	1,47,821	42,969	1,90,790
7. Tanjore	1,40,665	36,134	1,76,799
8. Chingleput	1,38,495	30,166	1,68,661
9. North Arcot	1,35,366	11,509	1,46,875
10. Trichinopoly	1,05,012	37,400	1,42,412
11. Malabar	96,052	20,281	1,16,333

18. RYOTWARI SETTLEMENT.—The Ryotwari settlement is formed by adding to the actual cultivation (1) the portion of the waste which is charged for, (2) the assessment on account of second crop cultivation, (3) additional assessment, (4) water-tax, and (5) miscellaneous items, all of which will be noticed hereafter, and by deducting therefrom—

(1.) Occasional remissions.
(2.) Fixed remissions.
(3.) Deductions on account of village establishments and sundry other purposes.

19. The settlement of the Ryotwari revenue thus made for the fasli under report amounted to Rupees 397,46,618 against Rupees 387,37,851 in the previous year, resulting in an increase of Rupees 10,08,767, as will be seen from the following comparative abstract:—

Items.	Fasli 1281.		Fasli 1282.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		...	[illegible]
Wet	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	...
Second Crop Assessment		[illegible]		[illegible]		[illegible]	...	
Additional Assessment		[illegible]		[illegible]		[illegible]		
Water-tax		[illegible]		[illegible]		[illegible]		
Revenue of Small Cesses		[illegible]		[illegible]		[illegible]		
Total		[illegible]		[illegible]		[illegible]	...	
Deduct.								
Waste Remitted		[illegible]		[illegible]				[illegible]
Other Remissions		[illegible]		[illegible]				[illegible]
Total		[illegible]		[illegible]			...	[illegible]
Remainder		[illegible]		[illegible]		[illegible]	...	
Add Miscellaneous		[illegible]		[illegible]		[illegible]		
Total		387,37,851		397,46,618		10,08,767	...	...

	Increase.
	RS.
1. Cuddapah	1,37,684
2. Tinnevelly	1,19,180
3. Bellary	1,13,180
4. Nellore	1,09,760
5. Ganjam	1,01,155
6. Godavery	96,300
7. Vizagapatam	77,596
8. Madura	72,336

19. There is an increase in the Ryotwar demand in all the Districts except Madras, the Nilgiris and Malabar, and the Districts in which the increase is large are noted in the margin with the amounts of the increase specified opposite to each.

	RS.
Fasli 1281	5,77,025
" 1282	6,75,153
Increase...	98,128

	RS.		RS.
1. Cuddapah ...	30,880	4. Godavery ...	15,278
2. North Arcot...	27,247	5. Bellary ...	11,080
3. Chingleput ...	20,350	6. Kistna ...	5,598

	RS.		RS.
Kurnool	1,740	Madura...	19,473
Trichinopoly ...	2,272		

20. Ryotwar Settlement—*Second Crop Assessment.*—The amount charged on account of second crop assessment in Fasli 1282 is Rupees 6,75,153 against Rupees 5,77,025 in the previous year. The net increase of Rupees 98,128 has resulted from a gross increase of Rupees 1,21,613 in ten Districts, and a gross decrease of Rupees 23,485 in three Districts. The Districts in which the increase is large are noted in the margin. The increase in Godavery is only nominal. Hitherto water-rate charged whether on first crop or second crop has been entered in one column, *i.e.*, "Water-tax," but this year the Collector has entered the charge on the second crop under the proper head with reference to the Board's remarks in their last Jamabundy Report. In Kistna the increase appears to be due to the same reason, though the Collector does not state it, and in all the other Districts it is attributable to the favourable seasons. The three Districts in which there is a decrease are noted in the margin. In Kurnool the decrease is chiefly in Koilkuntla, Cumbum, and Markapur, where most of the tanks received insufficient supplies, in Madura it is owing to the scanty rain-fall during the first half of the calendar year 1873, and in Trichinopoly the cause of the decrease which is small is not explained.

21. Ryotwar—*Additional Assessment, or the charge on Dry Lands irrigated.*—The amount shown under this head includes not only the charge for water on dry lands temporarily irrigated, but also in some districts the additional assessment imposed on lands as a means of prohibiting cultivation. The Board consider that charges of the latter description alone should appear under this head, and that all charges on account of water, whether charged at fixed rates or with reference to the difference between wet and dry assessment, should be shown as water-tax. If this view is approved the Board will instruct the Collectors accordingly. As the figures stand the amount shown under this head shows a net increase of Rupees 1,03,004, which is the result of a gross increase of Rupees 1,17,352 in eleven districts, and a gross decrease of Rupees 14,348 in five districts.

	RS.
1. South Arcot	45,254
2. North Arcot	26,913
3. Bellary	18,249
4. Cuddapah	12,080
5. Chingleput	9,416

The increase is conspicuous in the districts noted in the margin. In South Arcot the Collector states that it is due partly to the enhancement of water-rate for the cultivation of plantain, betel, etc., recently sanctioned by the Board. In North Arcot it is stated to be due to the strict adherence to the rules, and the dread of detection during the operation of the Revenue settlement, which has already brought to light several cases of fraud practised by Curnums in respect of this item of charge in the Chendragiri and Chittoor Taluqs. In the other three districts the cause of the increase is not explained, but the Board believe that it is due to the favourable seasons and the consequent abundant supply of water available.

	RS.
Fasli 1281	13,47,655
" 1282	13,83,163
Increase...	35,508

	RS.
1. Ganjam	9,47,478
2. Kistna...	2,96,726
3. Tanjore	50,041
4. Trichinopoly	35,770
5. Kurnool	13,136
6. Chingleput	11,887
7. Coimbatore...	10,370
8. Nellore	9,364

22. Ryotwar Settlement—*Water-tax on Government Lands.*—The greater part of this tax is levied in the Delta Taluqs irrigated by the Godavery and Kistna anicuts. The total revenue from this source amounted to Rs. 13,83,163 against Rupees 13,47,655 in the previous year, and was contributed chiefly by the districts noted in the margin. The increase which is small calls for no remark.

23. Ryotwar Settlement—*Remissions.*—The deductions which are made from the gross demand on account of land assessment in the Ryotwari settlement will now be noticed. Their amount for Fasli 1282 is given in the following abstract in comparison with the previous Fasli, and will be observed to contrast favourably with it to the extent of Rupees 6,11,363, the details of which will be noticed below:—

Items.		Fasli 1281.	Fasli 1282.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
Waste remissions as per Statement No. 3		6,13,261	3,56,558		2,56,703
As per Statement No. 4.	Occasional remissions ...	7,27,054	4,44,037		2,83,017
	Fixed do. ...	72,042	64,750		7,292
	Items allowed on the collection or from demand of villages...	12,62,131	11,97,780		64,351
	Total...	26,74,488	20,63,125	...	6,11,363
	Net...	...	...	...	...

	Fasli 1281.	Fasli 1282.
	RS.	RS.
As already stated in paragraph 16 ...	6,38,303	3,62,363
South Canara ...	3,600	6,600
Total...	6,41,903	3,68,963

24. RYOTWAR SETTLEMENT—*Remissions on Lands left waste.*—Remissions on account of lands left waste were granted during Fasli 1282 to the extent of Rupees 3,68,963, a sum which is less by Rupees 2,72,940 than that granted in the previous year. They were almost entirely on account of wet lands left without irrigation for want of water.

* Total remissions as per Statement No. 4 ...		4,44,037
Deduct remissions on portions of fields left waste ...		12,345
	RS.	
As per paragraph 16 ...	8,835	
South Canara ...	3,510	
	12,345	
		4,31,692

	RS.
Fasli 1281 ...	6,98,712
,, 1282 ...	4,31,692
Decrease...	2,67,020

25. RYOTWAR SETTLEMENT—*Occasional Remissions.*—Occasional remissions which are granted on fields actually cultivated amounted in the Fasli under report to Rs. 4,31,692* against Rupees 6,98,712 in the preceding year, resulting in a large decrease of Rupees 2,67,020 which is due to the favorable season. The remissions chiefly consist of the items noted below:—

	RS.
1. Loss of produce (Palnastam) ...	1,70,576
2. Reduction of assessment (Tarwa Cummy) ...	1,08,480
3. Second crop not cultivated (Fasal Cummy) ...	64,928
4. Withered crop (Shavy) ...	26,018
5. Payamaly or land injured by floods ...	15,487

	RS.
Godavery ...	17,363
Kistna ...	1,26,060

Board's Pros. 8th June 1873, No. 1,[illegible]
Do. 18th ,, ,, No. 3,[illegible]
Do. 23rd Jan. ,, No. 327.

	RS.
1. Coimbatore ...	50,395
2. Chingleput ...	18,054
3. Nilgiris ...	15,127
4. Nellore ...	9,158
5. Madura ...	9,296

G. O., dated 22nd September 1871, No. 1,[illegible]

Remissions on account of loss of produce (Item No. 1) were large only in the districts of Godavery and Kistna. They were granted on both dry and wet lands with the previous sanction of the Board,* in consequence of the damage done to the crops by excessive rains and inundations. The remission on account of reductions of assessment, (Item No. 2,) occurred chiefly in the districts noted in the margin. It is the reduction of standard assessment pending the general revision, and it also includes the temporary remission granted on wet lands cultivated with dry produce for want of rain. In the Nilgiris this remission was granted on certain plantation lands under the sanction of Government.

	RS.
Fasli 1281 ...	72,042
,, 1282 ...	64,750

The other items do not call for remark.

	RS.
* Remissions for re-claiming rocky soils.	7,029
Do. for pasture lands ...	9,494
Remissions on Noothana Dusbandam *i.e.*, lands granted for the maintenance of a tank, well or channel ...	5,995
Remissions on Kattugutta (Bilmacta lands) *i.e.*, lands held no favorable assessment ...	4,365
Remissions on charity and private topes.	3,657
Remissions on excess Tax above 7 Rs. a Cawny for Dry lands in the South Arcot District ...	6,020

	RS.
† 1. Cuddapah ...	17,812
2. Chingleput ...	15,860
3. South Arcot ...	10,657
4. Salem ...	9,731

26. RYOTWAR SETTLEMENT—*Fixed Remissions.*—Remissions of this class consist of a variety of deductions which are made from the Ryotwari demand from year to year without reference to the season. The chief items* comprising this class, and the districts† in which they occur, are noted in the margin. The remission under these several heads being usual, and the amount small, they do not call for remark.

	RS.
Fasli 1281 ...	12,62,131
,, 1282 ...	11,97,780
Decrease...	64,351

	RS.
1. Fees to Village Servants (Merahs) ...	10,23,676
2. Share of Revenue due to Shrotriemdars ...	87,378
3. Road-cess included in the land assessment ...	82,813

	RS.
Fasli 1281 ...	10,86,973
,, 1282 ...	10,23,676
Decrease...	63,297

	RS.
Tinnevelly ...	75,447
Salem ...	11,258

	RS.
1. Trichinopoly ...	28,416
2. Godavery ...	28,360
3. Kurnool ...	13,027
4. Kistna ...	10,855
5. South Arcot ...	465
6. North Arcot ...	1,700
Total...	82,813

27. RYOTWAR SETTLEMENT—*Deductions from the Beris on account of remuneration to Village Servants, Road-cess, etc.*—These deductions are made in satisfaction of established claims in accordance with the terms of the existing settlement, and amounted in the Fasli under report to Rupees 11,97,780. Unlike the other deductions they are paid by the cultivators into the Treasury and then made over to the funds to which they appertain. The chief component items are named in the margin. Merahs, or sums due to village servants, are common to many districts. Under this head there is a decrease of Rupees 63,297 which is in the Trichinopoly District, and is due to the fact that during the preceding year the amount had to be deducted for two years, *i. e.*, Fasli 1280 and Fasli 1281. The second item, viz., Share of revenue due to Shrotriemdars, is confined chiefly to Tinnevelly and Salem, and will disappear when the revision of the land assessment is completed in these Districts. The third item, viz., Road-cess included in the land assessment occurs in the Districts noted in the margin. In the other Districts no part of the Road-cess is included in the assessment.

	RS.
Fasli 1281	349,85,370
" 1282	358,38,619
Increase...	8,53,249

	RS.
* 1. Ganjam	1,01,156
2. Vizagapatam	78,184
3. Godavery	70,278
4. Kistna	42,934
5. Nellore	56,773
6. Cuddapah	1,12,570
7. Bellary	80,228
8. Kurnool	17,810
9. Chingleput	21,576
10. South Arcot	5,761
11. Tanjore	18,926
12. Trichinopoly	25,321
13. Madura	87,694
14. Tinnevelly	1,11,387
15. Coimbatore	14,218
16. Salem	6,018
17. South Canara	739
18. Malabar	11,509
Total...	8,62,360

	RS.
† 1. North Arcot	6,473
2. Nilgiris	2,638
Total...	9,111

28. LAND REVENUE.—*Ryotwar and variations therein.*—The Ryotwar revenue exclusive of miscellaneous revenue, which will be noticed hereafter, for Fasli 1282 compared with that for the previous fasli, shows on the whole an increase of Rupees 8,53,249, resulting from a gross increase of Rupees 8,62,360 in eighteen* Districts, and a gross decrease of Rupees 9,111 in two† Districts. This satisfactory result is due, as already remarked, to extended cultivation and smaller remissions consequent on the favourable character of the season.

29. ENTIRE LAND REVENUE SETTLEMENT INCLUDING PERMANENTLY SETTLED REVENUE, JODI, AND MISCELLANEOUS.—Having in the foregoing paragraphs discussed the main statistics of that portion of the land revenue which is under the Ryotwari settlement the Board will proceed to notice the other items which constitute the Land Revenue of the Presidency, viz., Permanently Settled, Quit-rent on Shrotriems and other Inams, and Miscellaneous.

30. The following is a comparative abstract of the foregoing items of the Land Revenue of the Presidency during Faslis 1281 and 1282 :—

Items.	Fasli 1281.	Fasli 1282.	Increase or Decrease.
	RS.	RS.	RS.
Peishcush on Permanently settled Estates	51,29,464	51,16,332	— 13,132
Jodi and Quit-rent on Shrotriem and Inam villages	8,39,016	8,42,180	+ 3,164
Ryotwar ...	349,85,370	358,38,619	+ 8,53,249
Miscellaneous	37,52,182	39,07,999	+ 1,55,817
Total...	445,06,831	455,05,131	+ 9,98,800

	RS.
Fasli 1281	51,29,464
" 1282	51,16,332
Decrease...	13,132

		RS.			RS.
527	Estate below	5,000	1	Estate below ...	1,00,000
68	Do. ...	10,000	1	Do. ...	1,50,000
38	Do. ...	20,000	2	Do. ...	2,00,000
13	Do. ...	30,000	2	Do. ...	3,00,000
7	Do. ...	40,000	1	Do. ...	3,50,000
1	Do. ...	60,000	1	Do. ...	4,00,000
2	Do. ...	70,000	1	Do. ...	5,00,000
1	Do. ...	90,000			
			666		

31. LAND REVENUE.—*Permanently Settled.*—The permanently settled revenue is derived from 666 estates situated in fifteen Districts. More than three-fourths of them are very small estates paying a peishcush below Rupees 5,000 per annum, while the number paying above one lakh is only eight.

32. *Variations therein.*—There have been variations in the permanently settled revenue in the five districts noted below, resulting in a net decrease of Rs. 13,132 :—

Districts.	Estates.	Amount.			Remarks.
	Increase.	RS.	A.	P.	
Vizagapatam.	Waltair ...	3	10	8	The increase is nominal, and is owing to the fact that in Fasli 1282 only Rupees 3-10-8 were deducted from the demand paid to Government by this estate, while in the previous Fasli double the amount was deducted on account of compensation due to the Zemindar for Faslis 1280 and 1281—G. O., 17th August 1871, No. 1,322, and Board's Proceedings, 26th July 1867, No. 4,780.
Kistna ...	Munagala ...	26	14	8	Due to certain lapsed Inams which were made over to Zemindar—*Vide* G. O., 7th August 1872, No. 1,171.
		30	9	4	
	Decrease.				
Godavery.	Pittapuram ...	23	4	10	This is the quit-rent payable to the Zemindar on certain resumed Inams within his estate, and has been deducted from the Government demand under G. O., 6th May 1872, No. 83.
	Kottam ...	36	0	0	This is the assessment of lands belonging to the Zemindar which were assigned years ago for Post runners, deduction of which from the Government demand was sanctioned under G. O., 14th March 1872, No. 455.
North Arcot.	Kalastry ...	13,000	0	0	Due to the reduction made from the demand due to Government by the Zemindar on account of the loss sustained by him in consequence of the abolition of the Moturpha tax within his estate—*Vide* G. O., 14th January 1873, and Board's Proceedings, 18th January 1873, No. 304, and G. O., 26th July 1872, No. 1,131.
Tinnevelly.	Ettiapuram ... Maniachi ... Perurani ...	22 68 11	8 15 8	0 4 5	Due to the reduction made in the Government demand on estates for lands taken up for the Great Southern of India Railway.
		13,163	0	7	
	Net decrease...	13,132	7	3	

	RS.
* 1. Kistna	7
2. Bellary	316
3. Trichinopoly	30
4. Madura	16
5. Tinnevelly	1,080
6. Salem	2,314
	3,763
† 1. Godavery	339
2. Nellore	22
3. Cuddapah	9
4. Chingleput	84
5. North Arcot	20
6. Tanjore	123
	597

33. LAND REVENUE—*Quit-rent on Shrotriems and other Inam, and variations therein.*—There is a net increase of Rupees 3,166 in the revenue from Shrotriem villages, resulting from a gross increase of Rupees 3,763* and a gross decrease of Rupees 597† as shown in the margin. In Madura, Tinnevelly, and Salem the increase is due to the imposition of quit-rents on villages enfranchised by the Inam Commissioner. The cause of the increase in Kistna and Trichinopoly is not explained, but it is evidently due to the enfranchisement of Inam villages. As for the decrease, in Godavery it is owing to the inclusion of arrears in the last year's demand; in Chingleput to the resumption of Coromandel, a Conny's Inam; in North Arcot to the purchase of an Inam by Government when sold for arrears of revenue; and in Nellore to the reduction allowed on account of lands taken up for public purposes. The Collectors of Cuddapah and Tanjore have not explained the cause of the decrease, and will be called upon to supply the omission. The number of favourably assessed villages which contributed this revenue was 1,422.

	RS.
Fasli 1281	87,52,421
" 1282	89,07,939
Increase	1,55,518
Quit-rent on sundry Inams	12,72,141
Water-tax on Zemindari and Inam lands	8,41,441
Lands cultivated, but not included in the Jummabundy	3,42,684
Revenue from rented villages	1,44,807
Grazing tax or Grass rent	1,42,597
Rent on Palmyra trees	1,40,830
Rent of islands situated in rivers	1,39,160
Tax on trees on unassessed lands	1,31,121
Quit-rent and ground-rent in the Town of Madras	75,775

34. LAND REVENUE—*Miscellaneous and variations therein.*—The revenue under this head, which accrues from a variety of sources, shows an increase of Rs. 1,55,518 when compared with that of Fasli 1281. This is the net result of a gross increase of Rupees 2,83,544 in thirty-one items, and a gross decrease of Rupees 1,28,026 in nineteen items. The more important items which comprise the miscellaneous part of the Land revenue are specified in the margin. Of these the following items, when compared with those for the previous year, show an increase to the extent noted opposite to each.

	Increase. RS.
1. Lands cultivated, but not included in the Jummabundy	65,246
2. Rent of islands situated in rivers	38,432
3. Grazing tax or Grass rent	22,407
4. Cultivation of Poramboke lands	19,110
5. Jodi on sundry Inams	9,430

1. North Arcot	27,330
2. Nellore	12,109
3. Chingleput	8,591
4. South Arcot	4,597

The increase in Item No. 1 occurs chiefly in the districts noted in the margin. The increase in North Arcot is due to the extended cultivation carried on in some taluqs subsequent to the settlement of those taluqs which commenced early in the year. The increase in Chingleput is owing to the cultivation of the early crops having been very limited in consequence of the continuous heavy rains in the months of July, August, and September, and to the settlement of certain taluqs having commenced earlier than usual. The increase in South Arcot and Nellore is unexplained, but it is probably due to the above causes. The increase in Item No. 2 chiefly occurs in the Godavery* District, and is due to many of the islands having been rented out for larger sums in consequence of the rise of the price of tobacco. The increase under Item No. 3 occurs chiefly in Nellore.† The Collector does not explain the cause. The increase under Item No. 4 is chiefly in the Kistna‡ District, and is unexplained. That in Item No. 5 occurs in Godavery§ and Nellore,‖ and is due to charge made on account of the excess in the areas discovered by the survey.

* Rupees 30,586.

† Rupees 23,149. ‡ Rupees 7,561.

§ Rupees 5,944. ‖ Rupees 6,164.

	RS.
1. Sale proceeds of escheat and waste lands	80,282
2. Concealed cultivation	17,486

The chief items of Land Revenue, Miscellaneous, in which there appears a decrease are those noted in the margin. Item No. 1 occurs chiefly in the Malabar District, and is due to the diminished sales of lands which have escheated to Government. Item No. 2 occurs in the Trichinopoly District, where most of the revenue, which was the result of the examination set on foot in Fasli 1270, was brought to account last year, and only the small balance, due to the examination, brought under this head this year.

	RS.
Fasli 1281	10,010
" 1282	7,370
Decrease	2,640

35. LAND REVENUE, SPECIAL ITEMS—*Lands held on Cowle (lease on favourable terms).*—Subjoined is the usual abstract, showing the particulars of lands held on Cowle during Fasli 1282.

	ACRES.	RS.	ACRES.	RS.
Cowle as per last year			45,281	24,199
Deduct—Land brought up to full assessment	5,380	5,853		
Land abandoned	1,508	1,677	6,888	7,530
Remainder			38,393	16,669
Add—New cowle			1,632	1,673
Total			40,025	18,342
Add—Second crop, and additional assessment and water-tax				679
				19,021
Deduct—Remission on account of waste		RS. 4		
Do. do. cowle		*11,647		11,651
Net Basis				7,370

---

* This is inclusive of Rupees 7,520, in Malabar, which is as usual excluded in the Statement S.

	ACS.
1. Malabar	2,471
2. Ganjam	1,111
3. South Canara	1,082
4. Kistna	[illegible]
5. Coimbatore	[illegible]
6. Salem	[illegible]
7. Madura	382
8. South Arcot	[illegible]

The extent of lands held on cowle was 10,6[illegible] acres, paying to Government under the conditions of the cowles only Rupees 7,370. Most of the lands held on this tenure are situated in the Districts noted in the margin.

36. LAND REVENUE, SPECIAL ITEMS.—*Villages settled on the Amani tenure (i. e., in which the produce was divided between the Cultivators and Government.)*—There were fourteen villages in the Districts of Chingleput, South Arcot, and Madura, in which the revenue was settled partly on the basis of a division of produce. The money rent collected in these villages amounted to Rupees 9,677, and the commuted value of the Government share of the produce after the usual deductions to Rupees 1,340, making a total of Rupees 11,017 as the revenue from the Amani villages. Compared with the results of the previous year there is an increase of Rupees 3,888 under this head. This is the result of a gross increase of Rupees 4,776, and a gross decrease of Rupees 888 as noted in the margin. In Tanjore the only village which was under Amani in 1871-72 was transferred to Ryotwari, and in South Arcot three villages in which there was no wet cultivation in 1871-72, and which were therefore entered under Ryotwari, were this year transferred to Amani. In Chingleput a new village, the Cawry's [illegible] of Coromandel resumed under the orders of Government, was brought under Amani settlement. These variations added to the increase [illegible] in the Madura District have resulted in the net increase of Rupees 3,888 under this head.

	Fasli 1281.	Fasli 1282.	Difference.
	RS.	RS.	RS.
South Arcot	1,271	5,977	+ 2,706
Madura	1,870	4,054	+ 1,184
Chingleput	...	268	+ 268
		Total	4,776
Tanjore	888	...	— 888

G. O. 3rd April 1873, No. 889.

37. The total Land Revenue, including all the foregoing items, thus amounts to Rupees [illegible]. The Board have endeavoured to ascertain how much of this is due to irrigation and how much to other causes and the following is the result:—

	RS.
Revenue due to irrigation.	
[illegible]	2,01,07,082
[illegible]	1,71,01,17[illegible]
[illegible]	25,40,831
Total	[illegible]
1. [illegible]	21,[illegible]
2. [illegible]	16,[illegible]
3. [illegible]	12,09,177
Total	[illegible]

Endeavours are still being made to ascertain how much of the revenue under Item No. 1 (Cultivation) is obtained from irrigated lands, and the Board hope that they will be able to obtain the information next year. It is not necessary to notice here the particulars of each District regarding the revenue obtained from irrigation, as a separate statement containing that information will be submitted to Government in the Public Works Department.

38. LAND REVENUE, SPECIAL ITEMS.—*Cultivation of special Crops.*—The extent of cultivation of sugar-cane, cotton, and indigo is shown in the subjoined abstract:—

Districts.	SUGAR-CANE.		COTTON.		INDIGO.	
	Fasli 1281.	Fasli 1282.	Fasli 1281.	Fasli 1282.	Fasli 1281.	Fasli 1282.
	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
Ganjam	4,[illegible]	3,820	10,196	4,988	102	1,113
Vizagapatam	6,493	5,870	15,403	17,682	8,346	8,940
Godavery	6,204	5,717	12,653	12,761	951	3,142
Kistna	...	...	301,[illegible]	263,[illegible]	31,680	40,379
Nellore	15	26	29,[illegible]	33,115	43,208	67,862
Cuddapah	2,0[illegible]	2,531	30,614	37,137	38,869	40,082
Bellary	7,013	6,1[illegible]	371,[illegible]	38[illegible]	5,490	5,082
Kurnool	803	897	280,444	281,129	37,465	42,394
Madras	41	...	...	...	...	...
Chingleput	35	60	72	66	15,047	17,881
North Arcot	3,242	2,250	1,804	902	43,[illegible]	63,971
South Arcot	2,30[illegible]	2,223	41,012	45,878	139,70[illegible]	163,285
Tanjore	[illegible]	314	[illegible]	[illegible]	5,042	1,682
Trichinopoly	3,0[illegible]	3,077	17,1[illegible]	13,063	1,620	2,085
Madura	285	316	30,[illegible]	40,[illegible]	261	213
Tinnevelly	37[illegible]	204	2[illegible]1,709	257,513	771	304
Coimbatore	2,439	2,303	169,[illegible]	178,160	...	45
Nilgiris						
Salem	1,717	1,236	8,940	8,5[illegible]	6,794	2,053
South Canara	[illegible]	863	...	32		
Malabar						
Total	41,119	40,236	1,6[illegible]7,068	1,788,275	355,360	466,123
Government	20,[illegible]	26,059	1,[illegible]	1,258,278	2[illegible]	310,026
Inam lands	6,[illegible]	7,201	11[illegible]	233,683	12,669	13,8[illegible]
Zemindari lands	13,[illegible]	13,0[illegible]	1[illegible]	297,669	35,0[illegible]	27,242

39. Compared with the preceding year there was a slight falling off in sugar-cane cultivation, while in cotton and indigo there was a large increase. The decrease in the former occurs mainly in the Districts of North Arcot, Ganjam, Godavery, and Cuddapah. In Ganjam it is due to the damage caused by floods which covered the land usually cultivated with cane, and in the other districts it appears to be owing to ordinary causes, the land cultivated with the crop requiring rest. The increase under cotton and indigo is due both to the favourable season and to an improved demand for these products. The principal Districts in which there is an increase are named in the margin.

Cotton.	ACRES.
1. Tinnevelly	25,10[illegible]
2. Coimbatore	8,1[illegible]
3. Cuddapah	16,5[illegible]
4. Nellore	1[illegible]
5. Trichinopoly	3,97[illegible]
Indigo.	
1. Nellore	24,58[illegible]
2. Kurnool	14,9[illegible]
3. Cuddapah	10,1[illegible]
4. Kistna	7,652

40. LAND REVENUE.—*Average Assessment per Acre.*—Subjoined is the abstract statement showing the average rate of assessment per acre cultivated in each district:—

Districts.	Dry.			Wet.		
	Extent.	Assessment.	Average.	Extent.	Assessment.	Average.
	ACRES.	RS.	RS. A. P.	ACRES.	RS.	RS. A. P.
1. Ganjam ...	107,530	1,58,180	1 8 6	178,141	5,16,224	2 14 4
2. Vizagapatam ...	40,657	43,403	1 1 1	24,278	1,28,607	5 1 5
3. Godavery ...	303,522	5,71,484	1 14 1	254,969	7,26,930	2 11 4
4. Kistna ...	1,142,819	20,48,748	1 7 1	169,367	6,68,340	3 14 11
5. Nellore ...	612,762	7,71,470	1 3 9	161,518	7,56,170	4 7 4
6. Cuddapah ...	1,141,153	8,71,836	0 12 8	101,270	5,91,468	5 13 3
7. Bellary ...	2,218,384	14,40,146	0 10 1	107,830	5,10,423	4 15 7
8. Kurnool ...	1,152,365	10,93,420	0 15 3	21,700	1,37,907	6 5 11
9. Madras ...						
10. Chingleput ...	138,608	2,12,057	1 7 8	252,140	9,27,966	3 11 9
11. North Arcot ...	326,283	3,30,059	1 0 2	143,847	10,06,817	7 12 2
12. South Arcot ...	815,581	13,35,071	1 10 3	269,611	14,46,739	5 5 10
13. Tanjore ...	216,065	3,11,487	1 7 0	718,610	37,30,818	5 3 2
14. Trichinopoly ...	639,080	6,37,077	0 15 11	120,735	5,47,605	4 7 8
15. Madura ...	603,291	8,51,594	1 6 0	223,818	5,99,772	[illegible]
16. Tinnevelly ...	834,312	7,10,781	0 13 8	138,685	13,08,231	9 13 6
17. Coimbatore ...	1,902,776	17,75,387	0 14 7	81,807	6,06,257	7 7 4
18. Nilgiris ...	47,038	33,364	0 11 4	106	795	7 8 0
19. Salem ...	1,080,153	12,37,560	1 2 9	85,751	4,83,711	5 10 3
20. South Canara ...						
21. Malabar ...	293,362	8,58,427	1 9 0	383,010	11,64,483	3 0 2
Total ...	14,101,602	154,84,764	1 1 6	3,461,454	161,38,055	4 10 10

41. EXTRA SOURCES OF REVENUE.—The results of the revenue from land having been discussed in the foregoing paragraphs, the other sources of revenue will next be reviewed. The extra sources are six in number:—

1. Excise on Spirits and Drugs (Abkári).
2. Income-tax and License-tax.
3. Salt.
4. Sea Customs.
5. Land Customs.
6. Stamps.

NOTE.—South Canara [illegible] and [illegible] are not taken into account in the average.

In the Kistna and Godavery Districts [illegible]

	RS.
Fasli 1281	267,09,692
„ 1282	266,66,656
Decrease...	43,036

42. The revenue from each of these sources for the present and previous Faslis are compared in the following abstract. The result is a net decrease of Rupees 43,036:—

Sources of Revenue.	Fasli 1281.	Fasli 1282.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Excise on Spirits and Drugs (Abkári)...	58,23,714	60,22,779	1,99,065	...
Income-tax	7,24,098	4,95,639	...	2,28,459
License-tax	272	171	...	101
Salt	128,88,940	128,51,911	...	37,029
Sea Customs	29,10,308	28,73,582	...	36,726
Land Customs...	2,05,900	1,95,369	...	10,531
Stamps... {Judicial or Court Fees ...	25,16,803	25,40,164	...	...
Stamps... {Non-Judicial ...	16,39,657	16,87,041	...	...
	41,56,460	42,27,205	70,745	...
Total...	267,09,692	266,66,656	2,69,810	3,12,846
Net...	...	...	...	43,036

The variations in each case will now be noticed.

	Minimum fixed.	Current demand for Fasli 1282.
	RS.	RS.
1. Ganjam	60,000	76,559
2. Vizagapatam	1,50,000	*1,20,211
3. Chingleput	1,25,000	1,59,724
4. South Arcot	1,75,000	1,91,208
5. North Arcot	2,10,000	3,12,811

* Exclusive of Rupees 33,741, the revenue from Jeypore which is under Government management, and of Rs. 2,618 the duty on Arrack brought from Cuttack for use in Vizagapatam.

43. *Abkári.*—The revenue is raised partly by rents and partly under an Excise system in the five Districts noted in the margin, and in all the other Districts, except at the town of Madras, it is farmed out to the highest bidder. The monopoly under the Excise system in the five Districts above named was granted to certain Firms on the condition that, if the receipts fell below the sums noted opposite to them in the margin, which represented the largest amount likely to be obtained under the ordinary renting system, Government might put a stop to the arrangement made with them. The current demand under the new system has exceeded the minimum in each District except in Vizagapatam, where the question whether the arrangement shall cease or be continued is now under consideration. Comparing the demand with that of the previous year there is a decrease in the revenues of Vizagapatam and South Arcot, while there is an increase in the rest. The Collector of Chingleput states the increase in his District is larger than what is shown by the figures, since his demand for Fasli 1282 includes only the Arrack *collections* of eleven months, the kist of the last month being only payable in the first month of Fasli 1283. Taking

	Fasli 1281.	Fasli 1282.
1. Ganjam	74,977	76,559
2. Vizagapatam	1,86,792	*1,53,952
3. Chingleput	1,08,110	1,59,724
4. North Arcot	3,04,529	3,12,811
5. South Arcot	2,03,330	1,91,208

* Inclusive of Rs. 33,741, the revenue from Jeypore.

the amount due on the arrack sold in June also the increase in Chingleput is stated to be Rs. 22,000. In the other Districts it is not clear how the demand has been calculated, whether the arrack collections of eleven months only have been taken into account as in Chingleput, or the full demand on the entire quantity issued from the distilleries within the Fasli. The latter appears to be the case. In North Arcot a remission of Rupees 26,920 has been granted from the current year's (Fasli 1282) demand as a compensation for the loss sustained by the toddy renters owing to the late period of the Fasli at which the toddy farm was leased out to them. If this sum, however be not taken into account, the demand for Fasli 1282 will fall short of that of Fasli 1281, by Rupees 15,686. The decrease in Vizagapatam and South Arcot is stated to be due to this being the first year of the new system.

In the Districts where the revenue is farmed out to the highest bidder there is on the whole an increase of Rupees 2,40,615. This is due to the renewal of the triennial leases at the commencement of Fasli 1282, and to great competition at the sale. In Madras where the Abkari revenue is managed under the immediate superintendence of the Revenue authorities, there has been an increase of Rupees 22,152, which is owing to the increase of dowles (the amount each shopkeeper agrees to sell), and the enhancement of the selling prices of the country arrack sold in the suburbs from Rupees 1-14-0 to Rupees 2-2-0 per gallon.

44. *Income-tax.*—The large decrease under this head is due to the exemption from taxation of incomes below Rupees 1,000 under Act VIII. of 1872, and to the total abolition of the tax from 1st April 1873.

	RS.
Fasli 1281	7,24,098
" 1282	4,95,938
Decrease ...	2,28,160

45. *License-tax.*—The License-tax has long been abolished, but the small sum of Rupees 171, which was outstanding against previous faslis in North Arcot, was collected during the year.

46. *Salt.*—In the revenue from salt there is a small decrease of Rs. 37,029. The following is a comparison between the results of Fasli 1282, and Fasli 1281:—

Items.	Fasli 1281.		Fasli 1282.	
	Quantity.	Amount.	Quantity.	Amount.
Sea Salt.	IN. MDS.	RS.	IN. MDS.	RS.
Home consumption	3,180,965	65,40,475	3,406,941	66,37,296
Inland do.	3,442,157	62,38,073	3,149,221	61,49,220
Exportation by sea	404,232	51,225	233,083	12,570
Sold to French Government ...	11,929	3,510	64,975	7,721
Supplied to other Districts on Government account ...	35,434	...	42,000	
Miscellaneous		6,038	...	5,701
Total ...	7,074,817	128,74,910	6,896,226	128,36,308
Earth Salt.				
Bellary		12,483		12,260
Kurnool		2,161	...	2,343
Grand Total ...	7,074,817	128,88,940	6,896,226	128,51,911
Decrease, Rupees ...		37,029		

47. The decrease which the above figures disclose is only nominal. More than was lost in the sales was gained by increased duty collected on salt imported by private individuals chiefly in the District of South Canara. The total amount of duty collected in the Presidency on salt imported by private individuals in Fasli 1282 was Rupees 54,321, against Rupees 8,004 in the previous year. Looking, however, to the sales of salt in each District there is a gross decrease of Rupees 3,31,199 in five Districts, and a gross increase of Rupees 2,94,170 in the others as shown in the margin. In Kistna the decrease is due to a diminished demand from the Nizam's territories, which are now stated to be drawing their supplies from Bombay by rail. The decrease in Nellore and Tanjore is attributable to deficiency in the stock on hand. In the former, the demand in Fasli 1281 at certain salt factories, was unusually large owing to the insufficiency of the stock in Kistna, and the stock was thus greatly reduced, and in the latter, the deficiency was caused by the manufacture of salt during the past two years having been checked and impeded by untimely rains. In South Canara the sales in Fasli 1281 were unusually high owing to a scarcity of salt in North Canara and to large demands from Mysore. In Fasli 1282, however, the depressed state of the coffee market prevented the inland traders from resorting to the coast in as large numbers as in the preceding year, and there were besides, as already remarked, large importations of Government salt by private traders, and hence the decrease in the Government sales. The decrease in Malabar is small and does not call for remark. As regards the increase, it is conspicuous only in the three Northern Districts of Ganjam, Vizagapatam, and Godavery. In the first it is due to no sales having been effected at the salt factories of Ganjam and Wonnavilly during the latter part of Fasli 1281, because there was none in stock at those stations, and to the more favourable character of the season of Fasli 1282 for salt traffic. In Vizagapatam the increase was owing to the re-opening of the Konada salt factory, to more active suppression of the illicit manufacture of earth-salt, and to a larger stock having accumulated at all the factories. The increase in Godavery is because large purchases of the article were made during the early portion of Fasli 1282, to make up for the similar purchases effected in the latter part of Fasli 1281, in consequence of the channels having been unusually low and therefore unnavigable. The increase in the other Districts is small and calls for no remark.

	RS.
1. Kistna	— 40,556
2. Nellore	— 70,422
3. Tanjore	—1,07,478
4. South Canara	—1,07,979
5. Malabar	— 4,757
	3,31,199

	RS.
1. Ganjam	+1,14,964
2. Vizagapatam	+ 74,180
3. Godavery	+ 77,157
4. Chingleput	+ 1,916
5. South Arcot	+ 3,842
6. Madura	+ 1,519
7. Tinnevelly	+ 19,623
8. Earth Salt in Bellary and Kurnool ...	+ 979
	+ 2,94,170

48. *Quantity in Store.*—The subjoined abstract shows the stock on hand at the beginning and close of Fasli 1282 in comparison with the similar figures for Fasli 1281:—

	Fasli 1281.	Fasli 1282.
	IN. MDS.	IN. MDS.
Stock on hand at the beginning of the Fasli ...	6,926,606	7,904,996
Receipts during the year	8,327,976	5,902,876
Total ...	15,254,582	13,807,872
Sales including wastage	7,349,586	6,915,910
Balance at the end of the year	7,904,996	6,891,962

From the above it will be observed that, although the stock at the commencement of the year was larger than that in the previous year, still the quantity manufactured and the stock left at the close of the year were considerably less. The season was particularly adverse to salt manufacture in the Districts noted in the margin, and it was therefore found impossible to manufacture the required quantity of salt in those Districts. The deficiency of the stock was not felt, however, except in Tanjore and South Arcot. Prompt measures were adopted to remedy this deficiency, and salt was supplied to South Arcot from Chingleput, and a large quantity of salt formed naturally was collected at Vedarniem in Tanjore.

1. Chingleput.
2. Ganjam.
3. South Arcot.
4. Tanjore.

49. The usual statement showing the quantities which Collectors recommend to be written off the accounts of Fasli 1282 on account of wastage is subjoined:—

District.	Contents of the heaps which are cleared.		Quantity of salt [illegible]		Wastage.		Percentage of the wastage on [illegible]	Value of the wastage of salt [illegible]			Value of the wastage of salt [illegible]		
1	2		3		4		5	6			7		
	[illegible]		[illegible]		[illegible]			RS.	A.	P.	RS.	A.	P.
Ganjam	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Vizagapatam	[illegible]		[illegible]		[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Godavery	[illegible]		[illegible]		[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Kistna	[illegible]		[illegible]		[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Nellore	[illegible]		[illegible]		[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Chingleput	[illegible]		[illegible]		[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
South Arcot	[illegible]		[illegible]		[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Do. Supplied to French Government	[illegible]		[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Tanjore	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Madura	[illegible]		[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Tinnevelly	[illegible]		[illegible]		[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
South Canara	[illegible]	9	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Malabar	[illegible]		[illegible]		[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	8	[illegible]	[illegible]	[illegible]	30	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

50. The rate of wastage exceeds the usual five per cent. in the Districts of Vizagapatam, Chingleput, South Arcot and Tanjore, and is mainly due to the damage done to the salt heaps by the cyclone and the heavy rains of 1871 and 1872. The salt sold in Vizagapatam was also old, having been stored in 1868, and in Chingleput there was a radical defect in the system of storage which entailed a large wastage, but which has been since corrected. The Collectors have shown sufficient reasons for recommending the quantities mentioned by them to be written off the accounts as wastage, and the Board therefore resolve to request Government to allow this to be done.

---

51. *Charges.*—The charges attending the administration of the salt monopoly during Fasli 1282 were Rupees 1,64,161 less than in the preceding year. The details are given below:—

Items.	Fasli 1281.	Fasli 1282.	Increase.	Decrease.
Charges of Collection.	RS.	RS.	RS.	RS.
Fixed Establishment	2,22,725	2,20,104	...	2,621
Country Stationery and Sadarvarid	2,239	2,400	161	...
Travelling allowance to officers, etc.	9,051	9,610	559	...
Charges for the provision of Salt.				
Purchase and Manufacturer's share	10,36,175	9,09,861	...	1,26,314
Charges for conveying and storing salt	1,07,660	78,937	...	28,723
Do. for exporting salt	10,916	5,432	...	5,484
Freight on salt imported	4,600	...	...	4,600
Salt compensation	265	186	...	79
Petty construction and repairs, and contingencies	1,82,265	1,91,086	8,821	...
Grand Total...	15,79,800	14,15,639	...	1,64,161

The net decrease in charges is chiefly due to more limited manufacture, the cause of which has been already explained. Great attention was paid to the repairs, etc., of the factories and their approaches, which are so necessary for developing and even maintaining the salt revenue, and the amount expended on such works in each District during the year under report is given below in comparison with that in the preceding year:—

Districts.	Fasli 1281.	Fasli 1282.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Ganjam	11,254	14,811	3,557	...
Vizagapatam	21,792	10,980	...	10,812
Godavery	8,511	13,775	5,234	...
Kistna	2,512	2,314	...	198
Nellore	12,164	24,205	12,041	...
Chingleput	57,086	61,059	3,973	...
South Arcot	10,467	10,548	81	...
Tanjore	18,602	8,435	...	10,167
Madura	4,720	822	...	3,898
Tinnevelly	10,939	18,544	7,605	...
South Canara	14,705	15,052	347	...
Malabar	1,709	4,937	3,228	...
Total ...	1,75,381	1,86,382	36,066	25,075
Net Increase...	...	...	10,991	...

After deducting the charges from the gross receipts the net revenue amounted to Rupees 114,37,977 as shown below:—

	Collections.	Charges.	Ratio.	Net Revenue.
	RS.	RS.	RS.	RS.
Fasli 1281 ...	128,87,193	15,79,800	12¼ per cent.	113,07,393
1282 ...	128,53,616	14,15,639	11 ...	114,37,977

	RS.
Fasli 1281 ...	26,10,308
„ 1282 ...	25,73,582
Decrease...	36,726

* 1. South Canara ...	39,649
2. Ganjam ...	25,609
3. Madras ...	17,102
4. Kistna ...	668
5. Nellore ...	35
† 1. Malabar ...	60,129
2. Tinnevelly ...	19,066
3. Vizagapatam ...	17,816
4. Godavery ...	16,220
5. South Arcot ...	11,260
6. Madura ...	1,973
7. Tanjore ...	511

52. SEA CUSTOMS.—Imports and exports by sea yielded a revenue of Rupees 25,73,582, which is less by Rupees 36,726 than that of the previous year. There was a gross increase of Rupees 96,954 in five* Districts, and a gross decrease of Rupees 1,33,380 in the other seven†. The large increase in the South Canara District is owing to larger importations of private salt from Goa, and of European liquors from Foreign ports. The increase in the Ganjam District is due to increased exportation, and that in Madras to larger exports of hides, indigo, and seeds of various sorts. The increase in Kistna and Nellore is small and does not call for remark. It may be here observed that the Collector of Madras does not include the Sea Customs revenue in his Jummabundy report. In future he will be good enough to include it and explain variations. As regards the districts in which there is a falling off, it will be observed that the largest decrease occurs in Malabar, which is attributable to smaller exports of cocoanut-oil and pepper. The decrease in Tinnevelly is due to smaller importations of cotton piece-goods and thread, and in Vizagapatam, Godavery, and South Arcot to the falling off in the export trade chiefly in paddy. The decrease in the other two Districts, Madura and Tanjore, is small and does not call for remark.

	RS.
‡ Godavery ...	210
South Arcot ...	1,80,243
Tanjore ...	3,763
Malabar ...	11,523
Total ...	1,95,369
Fasli 1281 ...	2,05,900
„ 1282 ...	1,95,369
Decrease...	10,531

53. LAND CUSTOMS.—The revenue from Land Customs accrues in four‡ Districts, and amounted during the year under report to Rupees 1,95,369 against Rupees 2,05,900 in the previous year. The decrease is chiefly in the District of South Arcot and is not accounted for.

	RS.
Fasli 1281 ...	41,56,490
„ 1282 ...	42,27,205
Increase ...	70,715
§ Fasli 1281 ...	25,16,503
„ 1282 ...	25,40,164
Increase...	23,661
‖ Fasli 1281 ...	16,39,987
„ 1282 ...	16,87,041
Increase ...	47,054

54. STAMPS.—The revenue from Stamps for Fasli 1282 amounted to Rupees 42,27,205. Of this sum Rupees 25,40,164§ were realized from Court Fees Stamps, and Rupees 16,87,041‖ from General and Non-Judicial Stamps. The total revenue compared with that in the previous Fasli shows an increase of Rupees 70,715. The increase under Court Fees Stamps is partly due to ordinary causes and partly to the fact that batta for the service of processes, which had hitherto been paid in cash, was paid during the year in Court Fees Stamps.

The increase under General Stamp Revenue is due to the greater development of money transactions caused by the general prosperity of the country.

Demand.	RS.
Fasli 1281...	712,16,023
„ 1282...	731,71,787
Increase...	19,55,764
Collections including Remissions.	RS.
Fasli 1281...	654,77,269
„ 1282...	672,79,520
Increase...	18,02,251
Balance at the close of the Fasli.	RS.
Fasli 1281 ...	37,58,754
„ 1282 ...	48,92,267
Decrease...	8,10,187

55. ENTIRE CURRENT DEMAND, COLLECTIONS, AND BALANCE UNDER ALL SOURCES OF REVENUE.—The entire Demand, Collection, and Balance under all sources of Revenue are exhibited in the subjoined abstract.

56. The current demand amounted to Rupees 731,71,787. Of this Rupees 672,47,954 (or 93·2 per cent.) were collected within the Fasli, and Rupees 21,580 remitted, leaving a balance of Rupees 48,92,267 (or 6·8 per cent.) when the year closed. The subsequent collections up to October 1873 amounted to Rupees 35,06,015, so that Rs. 13,86,252 still remained to be collected at the end of October 1873. This sum is 1·9 per cent. of the demand.

Items.	Current Demand.	Collections.	Remissions.	Balance.	Subsequent collections and remissions up to 31st October 1873.	Balance.
	RS.	RS.	RS.	RS.	RS.	RS.
Permanently Settled ...	51,15,316	44,41,717	[illegible]	6,91,662	4,38,191	2,48,434
Jodi on Shrotriems, &c.	6,43,454	5,16,278	[illegible]	1,23,611	79,276	44,335
Ryotwari ...	[illegible]	[illegible]	[illegible]	26,09,060	18,84,325	7,22,763
Miscellaneous ...	30,07,934	30,01,615	[illegible]	6,06,264	5,49,835	3,56,423
Total ...	446,06,[illegible]	410,60,[illegible]	[illegible]	44,95,160	31,29,210	13,65,950
Excise on Spirits and Drugs (Abkari) ...	[illegible]	[illegible]	[illegible]	1,60,659	[illegible]	44,501
Income-tax ...	[illegible]	[illegible]	[illegible]	8,611	4,029	3,092
License-tax ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Sea Customs ...	[illegible]	[illegible]	[illegible]	447	447	[illegible]
Land Customs ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salt ...	[illegible]	[illegible]	[illegible]	957	848	109
Stamps { Court Fees ...	[illegible]	42,27,205	[illegible]	[illegible]	[illegible]	[illegible]
Stamps { Non-Judicial ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total ...	285,65,[illegible]	261,86,[illegible]	[illegible]	1,97,087	1,76,795	20,292
Grand Total ...	731,71,787	672,47,954	21,580	48,92,267	35,06,015	13,86,252

	RS.
Fasli 1281 ...	5,12,601
„ 1282 ...	2,48,434
* 1. Madura ...	1,24,625
2. Salem ...	53,075
3. Ganjam ...	27,868
4. Chingleput ...	21,036
5. Malabar ...	15,000
6. Vizagapatam ...	12,[illegible]
7. Kistna ...	4,701
8. Godavery ...	4,377
9. North Arcot ...	2,359
10. Tinnevelly ...	1,197
Total...	2,48,434

57. CURRENT BALANCES.—*Permanently settled.*—The balance of* Permanently settled revenue at the end of October 1873 amounted to Rupees 2,48,434, and is nearly 51 per cent. less than the corresponding sum for the previous year. It is distributed over the districts noted in the margin. The largest balance is against the Madura District, and is due chiefly to the Ramnad estate where the collection was suspended in conformity with the instructions contained in G. O., dated 23rd May 1873, No. 529. Steps have been since taken to realize the

arrears as directed in G. O., dated 11th August 1873, No. 850. In Salem it is due from estates belonging to minor proprietors, and they have been placed under attachment. In Ganjam 2,500 Rupees are due from the Zemindari of Soonghur, which is now under the Court of Wards. There were no funds available for the payment of the rent due to Government by this estate, the income of Fasli 1282 having been anticipated by the adoptive mother of the minor Zemindar prior to the assumption of the management by the Court of Wards. The remaining balance is stated to be due from certain Zemindars in the Sub-Division, and steps have been taken to realize it soon. In Chingleput, the Collector states that the amount is now being collected chiefly by coercive process. The balances in the other districts are small and do not call for remark. Prompt measures have been taken for their speedy collection.

58. CURRENT BALANCES—*Shrotriem Jodi (Quit-rent).*—There was a balance of Rupees 14,1[illegible] outstanding at the end of October 1873 on account of quit-rent due from Shrotriems. This balance is slightly in excess of the corresponding sum for last year. It is distributed over all the Districts, but exists chiefly in the Districts noted in the margin. The Collectors state that due measures have been adopted for realizing the balances soon.

Fasli 1281 ...	[illegible]
,, 1282 ...	[illegible]
1. Chingleput ...	[illegible]
2. Salem ...	[illegible]
3. Cuddapah ...	[illegible]
4. Madura ...	[illegible]
5. Ganjam ...	[illegible]
6. North Arcot ...	[illegible]

59. CURRENT BALANCES—*Ryotwar.*—The balance under "Ryotwar" amounted to Rupees 7,77,780, or 2 per cent. of the demand which is the same percentage as that for the previous year. The collections within the Fasli amounted to [illegible] per cent. of the demand, and the subsequent collections to 2 per cent. The collections are on the whole satisfactory, and [illegible]. Much of the balance is outstanding in the Districts noted in the margin. As usual the District of Chingleput heads the list. The Collector states that the arrears are being collected chiefly by coercive means. The real cause of the heavy balance year after year in this District appears to be the desire on the part of the Mirasidars to retain more lands in their possession than they are able to cultivate efficiently and pay for. The [illegible] land and are reluctant to let [illegible] especially on the present [illegible] in applications [illegible]. The balances in the other Districts are [illegible] being collected.

Fasli 1281 ...	[illegible]
,, 1282 ...	[illegible]

60. CURRENT BALANCES—*Land Revenue, Miscellaneous.*—The balance of Rupees 3,50,326 under "Land Revenue, Miscellaneous," is spread all over the Districts and is slightly less than the corresponding sum for the previous year. The Districts in which the balance is large are noted in the margin. The greater portion of the balance under this head in Godavery appears to be left uncollected for the same reasons (which will be explained hereafter) for which the arrears of the past Faslis in this District are still left uncollected. In the other Districts the balances are not large and do not call for remark. They are all in the course of collection.

	RS.
Fasli 1281	3,75,857
,, 1282	3,50,326

	RS.
1. Godavery	70,628
2. Nellore	52,045
3. Chingleput	52,707
4. North Arcot	40,944
5. Madras	17,857

61. CURRENT BALANCES—*Abkari.*—The balance of Abkari revenue yet to be collected on account of Fasli 1282 is Rupees 14,590, which is a great deal less than that for the previous Fasli. The Districts in which the balances are outstanding are noted in the margin.

	RS.
Fasli 1281	1,02,954
,, 1282	14,590
Decrease ...	88,364
Vizagapatam	14,495
Madras	95
	14,590

62. The balances under "Income-tax and Salt" are small and call for no remark.

	Fasli 1281.	Fasli 1282.
	RS.	RS.
Income-tax	15,362	5,592
Salt	176	160

63. ARREARS, DEMAND, COLLECTIONS, AND BALANCE UNDER ALL SOURCES OF REVENUE.—The subjoined tabular statement exhibits the Demand, Collection, and Balance of Arrears under land and other Sources of Revenue up to the end of October 1873.

Items.	Demand.	Collection.	Remissions.	Balance.	Subsequent Collection and Remission.	Balance. Recoverable and Doubtful.	Balance. Irrecoverable.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	RS.
Permanently Settled	13,40,874	8,68,644	...	4,72,230	36,744	4,30,078	5,852 13 4	4,36,928
Shrotriem Jodi ...	1,60,652	1,39,709	...	20,943	7,200	12,740	903 16 11	13,743
Ryotwar	84,10,051	80,97,113	6,851	5,30,487	49,318	2,70,170	2,11,098 3 0	4,81,269
Miscellaneous ...	13,50,194	8,84,502	604	4,71,046	21,151	3,30,818	1,19,074 0 9	4,49,389
Excise on Spirits and Drugs (Abkari)	6,48,568	5,46,304	40,172	65,950	38,070	24,082	2,859 14 0	27,010
Income-tax	98,820	50,080	689	87,588	6,348	4,696	16,094 8 3	20,093
License-tax	...	...	...	...	...	...	...	...
Salt	1,846	1,675	...	171	11	18	143 8 0	160
Sea Customs	437	437	...	...	...	...	...	...
Total...	88,03,029	82,53,791	46,601	15,36,637	1,59,045	10,74,706	3,00,762 12 5	14,35,489

It will be observed that the amount of arrears brought forward in the above statement is less by Rupees 8,083 than that shown in the previous year's account as the outstanding balance at the end of Fasli 1281. This difference is the result of a mistake in the previous return, in which the Abkari collections (current) of South Canara were entered as Rupees 1,08,163 instead of Rupees 1,16,246. The actual amount thus outstanding at the beginning of the Fasli was Rupees 68,93,920, of which Rupees 52,59,791 were collected, and Rupees 40,692 remitted. There remained at the end of Fasli 1282 a balance of Rupees 15,94,547, which has since been reduced by subsequent collections and remissions to Rupees 14,35,489. Of this last balance, Rupees 10,74,706 are stated by Collectors to be recoverable or doubtful, and Rupees 3,60,783 to be irrecoverable. The recoverable and doubtful balance is chiefly in the districts noted in the margin. The balance in Madura is the largest and is due for the most part by the Ramnad estate, which is under the Court of Wards, and it will be realized as soon as funds are available. In Godavery a large portion of the balance is stated to be doubtful, consisting of (1) the assessment of lands claimed as Inams, (2) the water-tax on lands alleged to be not irrigable by direct flow, and (3) water-tax charged in Zemindari and Inam lands, which claim to be free of water-rate as being customary [illegible] wet. The Collector states that instructions have been issued to complete the inquiry on these matters as early as practicable. The arrears in Chingleput are being collected chiefly by coercive process, property to the value of Rupees 1,45,000 being now under attachment. The Collector states that nearly half the arrears of Permanently Settled Revenue is due on estates in which a great deal of land for which the compensation is being settled has been taken up in connection with the Chembrambakam Irrigation project, and the delay in realizing the remainder is due to impediments arising from the old rule (now rescinded) that personal property must be attached in the first instance before attaching and selling the estate itself. The arrears of Shrotriem quit-rent are chiefly due on unenfranchised villages, and the Collector is going to apply for the sanction of Government in order to resume them. In North Arcot and Nellore the Collectors state that measures have been adopted for realizing the arrears.

	RS.
1. Madura	[illegible]
2. Godavery	1,88,041
3. Chingleput	1,60,385
4. North Arcot	1,22,848
5. Nellore	84,098

64. The irrecoverable portions of the arrears must now be briefly noticed.

65. The sanction of Government for writing off the irrecoverable arrears, recommended in the Settlement Report of Fasli 1281, not having been yet communicated to Collectors, they are again included in the Settlement No. 6 and forwarded. The Board will, however, only notice here such items as are now shown for the first time.—

	Amount recommended to be written off in paragraph 68 of Settlement Report of Fasli 1281.	Deduct sum since collected.	Remainder.	Add amount now recommended to be written off.	Total amount to be written off.
	RS.	RS.	RS.	RS.	RS.
Permanently Settled	7,233	2	7,231	2,322	9,553
Shrotriem Jodi	[illegible]	1	511	293	804
Ryotwar	1,10,110	5,282	1,04,834	1,04,239	2,11,092
Miscellaneous	59,742	341	59,411	[illegible]	1,19,074
Total...	1,81,183	5,888	1,65,107	1,78,517	3,43,714
Abkari	[illegible]		[illegible]	1,956	4,831
Moturpha	[illegible]	1	[illegible]	5,088	16,604
Salt	[illegible]		[illegible]	40	143
Total...	[illegible]	2	18,878	[illegible]	20,033
Grand Total...	[illegible]	5,890	[illegible]	[illegible]	3,60,782

66. PERMANENTLY SETTLED.—First, those against Permanently Settled estates. The arrears amount to Rupees 2,322 in the Districts noted in the margin. The amount entered against Kistna is the sum withheld by the Zemindar of Chevendramutta on account of certain quit-rent collected by Government on an Inam in the estate, which was afterwards declared by Government to be due to the Zemindar—*Vide* G. O., dated 14th July 1871, No. 1,221. The sum entered against the Madura District is the quit-rent on certain enfranchised Inams in Zemindaries, erroneously included in the demand of Fasli 1280, because the title-deeds were not distributed until in Fasli 1281. In Tinnevelly it is the amount of quit-rent on Inams in Zemindaries erroneously added to the Government demand against the Zemindaries after it had been collected and duly credited in the accounts as Land Revenue, Miscellaneous. The amount entered against the Salem District is the assessment of lands taken up for public purposes.

	RS.	A.	P.
1. Kistna	128	0	0
2. Madura	67	0	9
3. Tinnevelly	196	8	8
4. Salem	1,930	9	11
Total...	2,322	3	4

67. ARREARS IRRECOVERABLE—*Shrotriem quit-rent.*—The irrecoverable Shrotriem Jodi, which the Collectors recommend to be written off, amounts to Rupees 1,389-8-10 as shown in the margin. In Godavery, it is an excess amount demanded by mistake. In Nellore it is partly an excess over the proper demand and partly the amount withheld by the Shrotriemdars on account of an equal sum due to them from certain Inamdars having been collected by Government. In North Arcot, it is the quit-rent of an Inam village bought in by Government when sold for arrears of revenue, and in South Arcot and Salem it is the quit-rent on lands taken up for public purposes. The Collectors of Cuddapah and Kistna do not explain clearly why the amounts cannot be recovered and pending explanation which has been called for the amounts must remain in the accounts.

	RS.	A.	P.
1. Godavery	43	0	0
2. Kistna	988	9	1
3. Nellore	13	0	0
4. Cuddapah	108	6	10
5. North Arcot	91	7	5
6. South Arcot	9	12	1
7. Salem	135	11	5
Total...	1,389	8	10
Amount recommended by the Board.	292	14	11

68. ARREARS IRRECOVERABLE.—*Ryotwar and Miscellaneous.*—The arrears under Ryotwar and Miscellaneous which the Collectors recommend to be written off the accounts amount to Rupees 1,72,902 as shown in the margin. The reasons are detailed below.

	RS.
1. Ganjam	1,017
2. Vizagapatam	1,853
3. Godavery	17,042
4. Kistna...	2,773
5. Nellore	20,985
6. Cuddapah	6,220
7. Bellary...	16,336
8. Kurnool	2,132
9. Madras...	4,371
10. Chingleput	15,714
11. North Arcot	5,181
12. South Arcot...	31,255
13. Tanjore...	1,964
14. Trichinopoly	2,541
15. Madura...	2,106
16. Tinnevelly	2,821
17. Coimbatore	2,072
18. Nilgiris...	701
19. Salem	27,923
20. South Canara	442
21. Malabar...	1,016
Total...	1,72,902

	RS.
1. Amount irrecoverable by reason of death, desertion or insolvency of defaulters including the assessment of lands put up for sale on account of arrears and bought in by Government	1,40,120
2. Assessment, quit-rent or water-rate improperly charged	24,516
3. Assessment on resumed Inams left unoccupied	490
4. Do. of lands relinquished	1,362
5. Amount not collected on account of deficits found by measurement in the land occupied	825
6. Assessment of land taken up for public purposes	2,362
7. Amount lost in embezzlements by Village Officers	454
8. Waste charged for at the annual settlement but subsequently remitted	13,143
9. Assessment of putta lands given in lieu of Service Inams	419
10. Quit-rent on Service Inams in Bellary	7,337
11. Assessment on lands converted into Rudholds	220
12. Quit-rent due for more than six years in Madras	2,446
13. Assessment on certain Police lands in South Arcot ordered to be entered in the Demand but not to be collected pending the formal grant of the land in Inam	2,960
14. Assessment on land flooded	516
15. Do. washed away by rivers	300
16. Assessment on lands placed in the possession of ryots too late for cultivation	220
17. For miscellaneous reasons	8,113
Total...	1,72,902

Item No. 10 was withheld last year. The Collector has since explained that he proposes to write off the quit-rent, as it is usual to do so to give to the office-holders a suitable remuneration under paragraph 38 of the G. O., dated 2nd June 1857, No. 531. While permitting the Collector to include the arrears outstanding under irrecoverable balances, the Board directed him to discontinue the practice in future and requested him to recommend once for all a reduction in the quit-rent till the Inams are enfranchised, if such a course is called for in any case with reference to the present amount of the emoluments of the office-holders. (Board's Proceedings, dated 10th June 1873, No. 978.)

	RS.	A.	P.
1. Godavery	989	[illegible]	[illegible]
2. Salem	[illegible]	[illegible]	[illegible]
3. Malabar	[illegible]	[illegible]	[illegible]
Total...	1,055	[illegible]	[illegible]

69. ARREARS IRRECOVERABLE—*Abkari.*—The irrecoverable arrears under Abkari, amounting to Rupees 1,055, appertain to the Districts noted in the margin. The balance in Godavery is due by the late Renter of Ramachendrapore, who died without leaving property. In Salem it is the amount withheld by the Abkari Renter in Fasli 1281 on account of a like amount paid by him in excess in Fasli 1280; and in Malabar it is the loss payable by the Abkari Renter on certain amshums or groups of villages ceded to the Cochin Circar under G. O., dated 8th October 1873, No. 1,518.

	RS.	A.	P.
1. Vizagapatam	87	1	6
2. Godavery	272	0	0
3. Kistna	126	1	0
4. Nellore	537	2	7
5. Bellary	28	0	0
6. Madras	1,618	12	4
7. Tanjore	224	12	8
8. Tinnevelly	299	5	6
Total...	3,194	3	7

70. ARREARS IRRECOVERABLE—*Income-tax.*—The irrecoverable balance of Rupees 3,191-3-7 under this head relates to the Districts noted in the margin. The Collector of Kistna does not explain the reason for remitting the sum of Rupees 126-1-0. It will therefore be disallowed. The Board recommend that the other sums which consist of the following items be written off :—

	RS.	A.	P.
1. Amount erroneously included in the demand	220	13	10
2. Amount which the Collector recommends to be written off in consequence of the death, desertion, or poverty of the defaulters	2,526	3	9
3. Tax still shown as a balance due, the amount having been collected and erroneously credited to Fines	87	4	0
4. Amount left uncollected in Nellore, the party having paid his tax in Kistna	20	8	0
5. Surcharge irrecoverable	145	4	0
6. Amount remitted on appeal	32	1	0
	3,068	2	7

	RS.	A.	P.
Bellary	32	0	0
Kurnool	57	8	0
Total...	89	8	0

71. ARREARS IRRECOVERABLE—*Salt.*—The small amount of Rupees 89-8-0 under this head appertains to earth-salt in Bellary and Kurnool. In Kurnool a portion of this is stated to have been erroneously charged on Modas (or places where salt is made from salt earth) not cultivated, the remainder being the balance on Modas relinquished or remaining after the sale of the defaulters' property. In Bellary 8 Rupees is the amount demanded in excess of the amount really due, and the remaining 24 Rupees is to be remitted in consequence of the death, desertion, or insolvency of the defaulters.

	RS.
Permanently Settled	2,323
Shrotriem Jodi	493
Ryotwar and Miscellaneous	1,72,902
Abkari	1,066
Income-tax	3,068
Salt	89
Total...	1,79,910

72. TOTAL ARREARS.—The total irrecoverable arrears recommended for remission in reference to the foregoing remarks, exclusive of those with regard to which a similar recommendation was made in the last report, are summarized under each head in the margin. In the annexed details however, the amounts exhibited against each district include the sum recommended for remission in the previous Fasli as mentioned above.

District	Irrecoverable Balance — Land Revenue — Permanently settled	Shrotriem Jodi	Ryotwar	Miscellaneous	Total	Abkári	Income-tax	Salt	Grand Total
1	2	3	4	5	6	7	8	9	10
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam ...	...	...	1,664 1 1	105 12 9	1,769 13 10	...	...	...	1,769 13 10
Vizagapatam	...	0 8 2	3,787 6 9	875 4 3	4,662 12 11	2,419 0 4	385 6 6	...	7,441 2 9
Godavery ...	1,046 9 0	91 0 1	6,633 10 1	29,653 [illegible]	37,4[illegible] 15 2	1,166 13 10	1,908 2 4	...	40,[illegible] 4
Kistna ...	138 0 0	403 1 5	17,427 2 7	3,575 12 3	21,544 0 3	...	...	...	21,544 0 3
Nellore ...	...	25 0 8	20,837 2 6	7,988 12 10	28,850 15 0	...	1,563 15 6	...	30,414 14 6
Cuddapah ...	...	143 4 10	7,028 7 7	4,765 11 7	11,937 8 0	...	2,396 3 3	...	14,333 11 3
Bellary ...	...	...	13,561 15 4	14,740 12 10	28,302 11 2	...	37 0 0	86 0 0	28,425 11 2
Kurnool ...	...	...	2,328 15 10	2,206 3 6	4,535 3 4	...	...	57 8 0	4,592 11 4
Madras ...	...	...	...	11,344 12 4	11,344 12 4	169 2 8	5,543 12 4	...	17,057 11 4
Chingleput ...	...	...	17,771 8 9	7,686 2 7	25,457 11 4	...	...	...	25,457 11 4
North Arcot ...	5,564 9 6	91 7 5	16,003 7 2	8,292 6 0	29,951 14 1	...	...	...	29,951 14 1
South Arcot ...	...	106 1 6	25,352 1 5	12,152 15 4	44,011 2 3	...	1,066 2 5	...	45,787 4 8
Tanjore ...	...	...	3,554 14 0	148 10 1	3,709 15 1	...	2,635 1 10	...	6,345 0 11
Trichinopoly ...	...	...	4,107 2 6	1,093 6 3	5,200 8 9	...	...	...	5,200 8 9
Madura ...	67 0 9	...	5,041 0 9	343 6 8	5,451 8 2	...	...	...	5,451 8 2
Tinnevelly ...	190 8 8	...	25,001 3 0	542 0 7	25,709 0 3	...	578 8 6	...	26,288 1 9
Coimbatore ...	...	...	4,801 3 6	23 2 10	4,824 6 4	...	...	...	4,824 6 4
Nilgiris ...	...	...	3,135 12 2	4 7 0	3,140 3 2	...	...	...	3,140 3 2
Salem ...	1,030 9 11	135 11 5	31,814 5 8	3,220 9 0	36,201 4 9	9 13 11	...	...	36,211 2 8
South Canara	...	...	479 11 11	113 11 0	593 6 11	...	...	...	593 6 11
Malabar ...	...	...	2,614 1 11	...	2,614 1 11	40 0 0	...	...	2,654 1 11
Total...	9,532 12 4	983 13 11	2,11,093 1 9	1,19,504 6 0	3,40,714 2 0	3,829 14 9	16,034 3 8	143 8 0	3,60,782 12 5

73. The Collectors state that the old balances were fully inquired into by the settling officers, and that what they have recommended to be written off is really irrecoverable. The Board accordingly request the sanction of Government for writing off the accounts, the whole of the amount detailed in the foregoing statement.

		RS. A. P.
Ryotwar.	1. Salem...	8,529 6 3
	2. Tinnevelly	125 12 4
	3. Kistna	5,389 4 7
Abkári, Madras		95 12 0
Income-tax		66 0 0
	Total...	14,205 3 2

74. Besides the above, certain sums appertaining to Fasli 1282 are reported to be irrecoverable, and the Collectors recommend that they should be written off the accounts. They are shown in the margin. The amount entered against Salem is the sum which the ryots of the Utengherry Taluq were allowed to withhold in consequence of their having paid a similar amount in Fasli 1281 in excess of the demand. The amount against Tinnevelly was improperly included in the demand on account of third crop in the taluq of Nangunery, and in Kistna it is the remission granted in the Bezwada and Gudiwada Taluqs subsequent to the settlement. The Abkári revenue, which it is proposed to write off in Madras, is an erroneous charge against a shopkeeper on account of trees stamped for another party, and the Income-tax is the sum due from parties who have become paupers. The Board recommend that these sums also may be written off.

75. ARREARS RECOVERABLE AND DOUBTFUL.—The arrears recoverable and doubtful under all heads appertain to the Districts and to the Faslis detailed in the accompanying M. S. statement, an abstract of which is as follows.

Heads.	Fasli 1265.	Fasli 1266.	Fasli 1267.	Fasli 1268.	Fasli 1269.	Fasli 1270.	Fasli 1271.	Fasli 1272.	Fasli 1273.	Fasli 1274.	Fasli 1275.	Fasli 1276.	Fasli 1277.	Fasli 1278.	Fasli 1279.	Fasli 1280.	Fasli 1281.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently Settled	...	...	...	...	...	...	...	...	...	...	...	...	...	849	940	78,594	3,36,119	4,25,974
Quit-rent on Unenfranchised Inam Villages	...	...	...	...	...	60	30	17	35	55	510	304	348	1,103	2,351	4,457	9,647	19,749
Ryotwari	2	16	90	125	197	188	281	403	754	438	2,880	3,265	2,870	12,169	32,370	66,874	1,46,997	2,77,176
Miscellaneous	...	...	...	...	158	1,409	10,580	1,856	4,705	13,270	16,522	18,737	18,981	39,576	20,339	61,331	[illegible]	3,30,314
Total	2	16	90	185	355	1,622	10,981	2,251	5,459	19,744	16,475	[illegible]	22,248	40,412	[illegible]	[illegible]	[illegible]	10,43,713
Abkari	...	...	...	...	...	...	...	...	...	...	...	...	3,559	779	...	4,254	16,509	34,083
Income-tax	...	...	...	...	...	...	...	...	...	...	...	...	...	...	333	1,495	3,193	4,836
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16	16
Total	2	16	90	185	355	1,622	10,981	2,251	5,459	19,744	16,475	[illegible]	24,746	40,997	54,339	[illegible]	[illegible]	10,74,706

From the foregoing it will be observed that the arrears at the close of October 1873, after deducting those which the Board have recommended to be written off, amounted to Rupees 10,74,706. The Collectors concerned are requested to take early measures for recovering or otherwise disposing of these balances.

76. COMPARATIVE VIEW OF COLLECTIONS FROM ALL SOURCES, CURRENT AND ARREARS, WITHIN THE FASLI.—The following statement exhibits the Collections, Current and Arrears, under all heads of Revenue in comparison with the previous years, the result being a net increase of Rupees 9,21,726 in the collections actually brought into the Treasury over those of Fasli 1281:—

		RS.
Fasli 1281	... ...	7,16,86,020
„ 1282	... ...	7,26,07,746
	Increase...	9,21,726

Heads.	Fasli 1281. Current.	Fasli 1281. Arrears.	Fasli 1281. Total.	Fasli 1282. Current.	Fasli 1282. Arrears.	Fasli 1282. Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently Settled	40,44,379	11,34,561	51,77,881	49,13,727	8,05,551	51,19,288	...	58,593
Jodis on Unenfranchised Villages	4,33,913	1,97,100	6,30,016	[illegible]	1,33,798	6,54,573	16,553	...
Ryotwari	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...
Miscellaneous	30,06,991	2,44,233	32,51,224	[illegible]	3,54,722	[illegible]	[illegible]	...
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...
Excise on Spirits and Drugs (Abkari)	[illegible]	4,34,844	[illegible]	[illegible]	4,48,201	[illegible]	1,40,877	...
Income-tax	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	3,65,568
Licence-tax	[illegible]	...	[illegible]	...	...	[illegible]	...	101
Salt	[illegible]	284	[illegible]	[illegible]	1,361	[illegible]	...	52,405
Sea Customs	[illegible]	...	[illegible]	[illegible]	437	[illegible]	...	30,392
Land Customs	[illegible]	...	[illegible]	[illegible]	...	[illegible]	...	10,331
Stamps — Judicial	25,16,305	...	25,16,305	[illegible]	...	[illegible]		
Stamps — Non-Judicial	16,30,837	...	[illegible]	[illegible]	...	[illegible]		
Stamps — Total	[illegible]	...	[illegible]	[illegible]	...	[illegible]	20,746	...
Total	[illegible]	[illegible]	[illegible]	[illegible]	4,71,003	[illegible]	...	1,95,851
Grand Total	[illegible]	[illegible]	716,86,020	[illegible]	[illegible]	726,07,746	9,21,726	

77. GROSS REVENUE AND CHARGES OF COLLECTIONS COMPARED.—The total charges of the year amounted to Rupees 59,96,031, and compared with the preceding year exhibit a net increase of Rupees 35,205.

	Management Charges.	Extra Charges.	Total.
	RS.	RS.	RS.
Fasli 1281 ...	38,83,269	20,77,557	59,60,826
„ 1282 ...	39,72,877	20,23,154	59,96,031
Increase...	89,608	Decrease 54,403	Increase 35,205

78. The proportion of charges to receipts under each head of revenue stands as shown in the margin, the total charges bearing to the total receipts the ratio of 8·2 per cent. The corresponding ratio for the previous year was 8·3 per cent. It must, however, be here remarked that the charges shown above do not appear to have been correctly calculated by the Collectors. They include the amounts paid as refunds, and the

	Total charges.	Ratio.
	RS.	
Land Revenue ...	38,42,338	8·3
Abkari ...	2,61,462	4·1
Income-tax ...	19,620	5·8
Sea Customs ...	1,70,684	6·0
Land Customs ...	17,533	8·9
Salt ...	14,15,633	11·0
Stamps ...	2,75,300	6·6
Total...	59,96,031	8·2

one-fifth of land revenue charges debitable to "Law and Justice." They do not, moreover, correspond with the sums given by the Accountant-General. Instructions will be issued to the Collectors on the subject, and correct returns will be obtained for the current Fasli.

79. EXTENT OF COERCIVE MEASURES USED IN THE REALIZATION OF REVENUE.—The subjoined statement exhibits the extent to which the provisions of the law for the realization of arrears of revenue were enforced:—

District.	Processes issued.			Estimated value of Property attached.			Property sold.					
							Land.		Personal Property.		Total.	
	Number of Villages.	Number of Ryots.	Amount of Arrears.	Land.	Personal Property.	Total.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	178	19,334	[illegible]	135	[illegible]	78,208	[illegible]	11	[illegible]	760	1,504	[illegible]
Vizagapatam	311	1,020	27,481	10,775	21,298	[illegible]	5,668	[illegible]	[illegible]	792	[illegible]	[illegible]
Godavery	752	8,704	[illegible]	73,587	[illegible]	[illegible]	[illegible]	10,883	[illegible]	18,721	[illegible]	29,604
Kistna	811	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Nellore	779	42,673	3,81,936	25,849	[illegible]	[illegible]	[illegible]	6,518	[illegible]	[illegible]	[illegible]	44,282
Cuddapah	[illegible]	[illegible]	[illegible]	7,509	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	11,907	[illegible]
Bellary	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Kurnool	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Madras	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Chingleput	1,208	[illegible]	[illegible]	1,79,141	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,15,772
North Arcot	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	40,625
South Arcot	1,793	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	65,292
Tanjore	[illegible]	7,186	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	49,903
Trichinopoly	120	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Madura	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Tinnevelly	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	39,834
Coimbatore	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Nilgiris	5	75	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Salem	[illegible]	7,481	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
South Canara	57	61	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	69	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total...	15,103	240,124	25,03,606	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Processes were issued in 15,103 villages against 240,124 ryots for the recovery of Rupees 25,03,606, and property was attached to the estimated value of Rupees 15,03,715. But the value of property actually sold was only Rupees 4,52,789, of which Rupees 3,08,592 represent the value of the putta lands sold, and Rupees 1,44,197 that of movable property. The amount of arrears for which recourse to law was necessary was greater in Fasli 1282 than in the previous year, and the property sold for arrears was also greater.

The Districts in which the property sold for arrears is remarkably large are those noted below. In the other districts the property sold in each was below 10,000 Rupees:—

	Fasli 1282.
	RS.
1. Chingleput	1,15,772
2. South Arcot...	65,292
3. Tanjore	49,903
4. Nellore...	44,282
5. North Arcot...	40,625
6. Tinnevelly	39,834
7. Godavery	29,604

The Board are now inquiring into the causes why it has become necessary to employ coercive measures so largely, and a [illegible] will be separately submitted to Government on the subject.

80. MISCELLANEOUS SUBJECTS—*Hoonjeram and Palconda estates.*—The results of these estates, it will be observed, are as usual very satisfactory. The estates are rented out for Rupees 1,31,000, and the revenue demand amounted to Rupees 1,53,979, the whole of which, with the exception of Rupees 2,920 was collected by the Renters. The renters laid out in Fasli 1,282 Rupees 6,395 on irrigation and other works of agricultural improvement against Rupees 5,898 in the previous year. The marginal figures indicate the state of cultivation in these estates.

	Fasli 1281.	Fasli 1282.
	ACRES.	ACRES.
Sugarcane... ...	507	233
Paddy...	8,585	10,156
Indigo...	2,153	1,198
Other Grains ...	2,527	2,133
Total ...	13,722	13,720

81. THE STATE OF THE TALUQ AND VILLAGE ACCOUNTS.—The taluq and village accounts are stated to be generally well kept, except in Ganjam and South Arcot where the Collectors are adopting the necessary measures for improving the present state of things. In Ganjam the Collector states that, owing to the incapacity of the classes employed as Curnam, the accurate preparation of the accounts is a very difficult work, and will take much time and patience before matters are on a really satisfactory footing; and in South Arcot much was done in Fasli 1282 towards examining the accounts, and it is hoped that there will be an improvement next year.

82. SUB-DIVISION OF JOINT LIABILITY OF SHAREHOLDERS IN THE ENFRANCHISED WHOLE INAM VILLAGES UNDER G. O., 18TH OCTOBER 1867, No. 2,451.—No application appears to have been made in any District for the sub-division of whole Inam villages with reference to G. O., dated 18th October 1867, No. 2,451, and

the Board fear that this order will remain a dead letter for ever. It is impossible to expect any unity of action among the several sharers in an "Agraharam," and it is not to the interest of these sharers, who are generally absent from the village, to agree to any such course as that prescribed by the order of Government. The condition of the holders of joint villages is unfortunate. It is not easy to effect sub-divisions owing to accounts of produce not being regularly kept in such villages, and consequently the whole property is often sold for the default of a single shareholder out of many.

85. The Board have not dwelt in this report upon the forest revenue which was placed in their charge for the first time in November 1872, the Collectors not having furnished the necessary returns. It will be duly noticed in the Report for fasli 1283. A separate Report for the official year 1872-73 has been already forwarded to Government.

No. 209. ORDER THEREON, 23rd June 1874, No. 770.

Miscellaneous.

This Report of the Board of Revenue on the settlement and collections of the revenues of this Presidency for fasli 1282 (revenue-year ending 30th June 1873) is submitted nearly three months later than the prescribed date,* and the Government must request the Board to avoid such delay in future.

* Paragraph 1, G. O., dated 11th May 1864, No. 2,315.

2. The gross revenue of the year amounted to Rs. 7,25,07,746 against Rs. 7,15,86,020 in the previous year. The increase was Rs. 9,21,726. Compared with the average (Rs. 6,87,60,454) of the last five years, the revenues show an improvement of Rs. 37,47,292, or nearly 5½ per cent.

3. The total charges of management and collection and other incidental charges amounted to Rs. 64,00,691 against Rs. 59,59,820, showing an increase of Rs. [illegible]. The Board remark that the charges include the amounts paid as refunds, but that instructions will be issued to the Collectors for making their returns more correct; but there was an increase of Rs. 90,608 under "Management Charges," while under "Fixed Charges" there was a decrease of Rs. 54,403. The Board should have explained the large increase under the first item. On the whole, however, the ratio of expenditure to the gross revenue was 8·2 per cent. against 8·0 per cent. in fasli 1281.

4. The financial result of the administration having thus been briefly stated, the Government will now examine the details of the Board's Report.

5. *Season.*—The season was on the whole good. The north-east monsoon particularly was heavy, but the unseasonable and heavy downpour in February did great damage to the crops ripe for harvest in North Arcot, South Arcot, and

---

Tanjore. The rain-fall in the Malabar District was fair, but the showers having been unseasonable rendered cultivation very unsuccessful.

6. *Sanitary Condition.*—The sanitary condition of the Presidency during the year was not good. The number of deaths in fasli 1282 was 505,867 against 445,720 in fasli 1281. Cholera prevailed in an epidemic form only in three northern districts, and the total number of deaths from this cause was 6,675 against 11,678 in the previous year; but small-pox* and fever contributed chiefly to increase mortality. On the whole, the death-rate in the year under report was 17·07 per mille against 17·38 in fasli 1281. As there is a separate department to look after the sanitation of the Presidency, it is unnecessary to enter into this subject further here.

	Fasli 1281.	Fasli 1282.
* Small-pox	20,371	48,921
Fever	137,465	225,414

7. *Prices.*—The following table shows the prices of fasli 1282 compared with those of the previous five years and the decennial average:—

	First Sort Paddy.			Second Sort Paddy.			Cholum.			Cumbu.			Ragi.			Horse-gram.		
	Price.	Decrease.	Percentage of Decrease.	Price.	Decrease.	Percentage of Decrease.	Price.	Decrease.	Percentage of Decrease.	Price.	Decrease.	Percentage of Decrease.	Price.	Decrease.	Percentage of Decrease.	Price.	Decrease.	Percentage of Decrease.
	SR.			SR.			SR.			SR.			SR.			SR.		
Fasli 1277 ...	186	...	...	151	...	...	209	...	...	191	...	...	202	...	...	213	...	...
" 1278 ...	191	...	...	170	...	...	207	[illegible]	[illegible]	185	[illegible]	[illegible]	185	[illegible]	[illegible]	216	...	...
" 1279 ...	181	11	6	163	7	4	184	[illegible]	[illegible]	181	[illegible]	[illegible]	176	22	11	224	[illegible]	[illegible]
" 1280 ...	146	35	19	131	33	20	159	30	15	149	34	19	130	37	18	167	[illegible]	[illegible]
" 1281 ...	144	3	1	130	1	1	159	1	4	151	...	...	136	8	6	190	...	...
" 1282 ...	149	...	...	135	...	...	168	...	...	159	...	...	169	...	...	221	...	...
Total ...	994	47	...	898	40	...	1,089	58	...	1,009	43	...	999	67	...	1,233	40	...
Average ...	166	8	0	148	7	4	182	8	4	168	7	4	166	11	6	205	6	4
Compared with decennial Average ...	...	38	20	...	31	20	...	51	26	...	40	23	...	54	27	...	23	10

Prices fell considerably in fasli 1280, but those of 1282 have slightly risen above those of the two previous years. Compared with the decennial average there is a decrease of 20 per cent. on paddy and of between 23 and 27 per cent. on dry grains, except horse-gram; the decrease on horse-gram was 10 per cent. The Board point out that the ruling prices are much above the commutation rates in the lately settled districts, and that there is, therefore, a good margin in favor of the ryots in these at least.

8. *Ryots' Holdings.*—The extent of land occupied on ryotwari tenure in all the districts, except South Canara, was acres 19,742,748, assessed at Rs. 339,41,516, against acres 19,685,938, assessed at Rupees 339,37,481, in fasli 1281, showing an increase of acres 56,810, assessed at Rupees 4,035.—

9. *Ryotwar Settlement.*—The net ryotwar settlement amounted to Rs. [illegible]8,28,619 against Rs. 349,85,370. Of [illegible]e increase of Rs. 8,53,249, only Rs. [illegible]35 occurs under Holdings, and the [illegible]rgest portion, or Rs. 6,11,361, is [illegible] decrease under Remissions d[illegible]ed from the assessment on [illegible] holdings. The remainder, [illegible]37,861, occurs chiefly under [illegible] crop assessment, additional assessment, and water-tax. These results and the increase* in the proportion of the holdings actually cultivated indicate the favorable character of the season in fasli 1282 compared with fasli 1281.

——	Fasli 1281.	Fasli 1282.
	RS.	RS.
Assessment on actual holdings ...	339,37,481	339,41,516
Deduct Waste remitted	6,13,261	5,56,558
Remainder ...	333,24,220	333,84,958
Add second crop assessment	5,77,025	6,75,151
Additional assessment	5,52,281	6,26,383
Water-tax	18,47,055	19,83,163
Revenue of South Canara ...	12,75,496	12,70,857
	376,46,607	379,45,186
Deduct Remissions ...	26,61,237	[illegible]
Net Settlement ...	349,85,370	358,28,619

10. The proposal in paragraph 21 of the Board's Proceedings, that all charges on account of water, whether charged at fixed rates or with reference to the difference between wet and dry assessment, should be shown as "Water-tax" instead of under "Additional Assessment," is approved.

11. *Remissions.*—On the whole, there was a decrease of Rs. 6,11,363 under Remissions, and the greater portion of this, or Rs. 5,39,720, occurred under "Waste and Occasional Remissions," which are influenced by the season. The remainder, Rs. 71,643, is the decrease under "Fixed Remissions" and "Deductions from the demand on account of remuneration to village servants, road-cess, *etc.*" chiefly due to the deductions in the preceding year of the merahs or sums due to village servants in the district of Trichinopoly for two years.

12. *Peishcush or Zemindari Revenue.*—The demand on account of peishcush amounted to Rs. 51,16,332 against Rs. 51,29,464 in fasli 1281. The decrease of Rs. 13,132 is chiefly the result of the deduction of Rs. 13,000 made from the peishcush of the Zemindar of Kalastry on account of the loss sustained by him in consequence of the abolition of the Motturpha tax in his estates both in North Arcot and Nellore Districts.

	Dry Percentage.	Wet Percentage.	Total.
* Fasli 1281	85·8	92·4	89·5
" 1282	88	94·0	90·8

13. *Shrotriem and Inam Quit-rent.*—The demand under Shrotriem and Inam quit-rent has risen from Rs. 6,31,916 in fasli 1281 to Rs. 6,42,181 in fasli 1282, in consequence of the operation of the Inam Rules authorizing the enfranchisement of Inams.

14. *Miscellaneous.*—The demand under "Miscellaneous" amounted to Rs. 39,07,909 against Rs. 37,52,391 in fasli 1281, and the net increase of Rs. 1,55,518 is the result of a gross increase of Rs. 2,81,544 and a gross decrease of 1,28,026. The increase occurred chiefly (1) under lands cultivated but not included in the Jummabundy, owing to the commencement of the Settlement earlier than usual in some of the districts; (2) under rents of islands situated in rivers, in consequence of the islands in the Godavery District having been rented out for larger sums; (3) under grazing-tax, or grass rent in the Nellore District; (4) under cultivation of poramboke lands; and (5) under sundry Inams which were charged for excesses in them as discovered by the survey in Godavery and Nellore Districts. The decrease which occurred chiefly in Malabar and Trichinopoly is owing to the diminished sales of escheated lands in the former district and to the smaller amount of concealed cultivation brought to account in the year in the latter.

15. The total Land-revenue [illegible]mand amounted to Rs. 455,95,131 against Rs. 445,06,231 in fasli 1281.

16. *Special Products.*—There [illegible] a decrease in the area under Sugar-cane and an increase under Cotton and Indigo. These variations do not call for particular remarks. They are dependent more or less on the season and the demand in the market for the products.

	Fasli 1281.	Fas[illegible]
	ACRES.	ACRES.
Sugar-cane ...	47,110	46,446
Cotton	16,17,083	17,[illegible]
Indigo	1,05,383	4,06,415

17. The demand on account of sundry sources of revenue is shown in the subjoined statement:—

Items.		Fasli 1281.	Fasli 1282.	Difference.
		RS.	RS.	RS.
Abkari ...		58,23,714	60,22,779	+ 1,99,065
Income-tax ...		7,24,098	4,95,658	— 2,28,440
Licence-tax ...		272	171	— 101
Salt ...		128,88,940	128,51,911	— 37,029
Sea Customs ...		29,10,099	28,73,373	— 36,726
Inland Customs ...		2,05,900	1,95,369	— 10,531
Stamps	Judicial or Court Fees ...	25,15,803	25,40,164	+ 24,361
	Non-Judicial ...	16,19,657	16,67,041	+ 47,384
		41,35,460	42,07,205	+ 71,745
	Total ...	267,09,694	266,66,658	— 43,036

18. *Abkari.*—The increase of Rs. 1,99,065 under Abkari is chiefly the result of the great competition at the sale of the farms at the commencement of the new leases in those Districts in which the revenue is farmed out at auctions. The excise system was introduced into five districts* and is on its trial.

---

* [illegible] South Arcot.
[illegible] North Arcot.
Chingleput.

19. *Income-tax.*—The decrease under Income-tax is the result of the exemption of incomes below Rs. 1,000 from tax by Act VIII. of 1872, as well as of the total abolition of the tax from 1st April 1873.

20. *Salt.*—On the whole, there was a decrease of Rs. 37,029 under "Salt." The sales under "Home consumption" show an increase of maunds 46,029 in quantity, and of Rs. 96,821 in the revenue. But under "Inland consumption" there is a decrease of maunds 102,935 in the quantity, and of Rs. 1,24,853 in the revenue. The Board, in paragraph 47 of their Proceedings, attribute this result to temporary causes; but the figures in the margin show that the present monopoly price of Rs. 2 the Indian maund has checked consumption, and that the recent extensions of the railway have not counteracted the effect of the price introduced in October 1869.

	RS.
Fasli 1281	128,88,940
" 1282	128,51,911
Decrease...	37,029

Faslis.	Home Consumption.	Inland Consumption.	
	IN. MD.	IN. MD.	
1276 ...	3,411,149	3,584,818	Monopol[illegible] Rs. 1-11-0 the [illegible] throughout each [illegible] years.
1277 ...	3,309,328	3,118,541	
1278 ...	3,456,572	3,305,403	
Average...	3,392,349	3,336,254	
1280 ...	3,380,653	3,034,397	Monopoly Price Rs. 2 the maund throughout each of these years.
1281 ...	3,320,965	3,242,157	
1282 ...	3,366,994	3,139,221	
Average...	3,356,204	3,138,591	

21. The total available quantity of salt in the year was Indian maunds 13,807,872; the sales, including wastage written off, amounted to Indian maunds 6,915,910, and the balance left at the close of the fasli was Indian maunds 6,891,962 against Indian maunds 7,904,996 at the commencement of the year. The stock is very low; and it is particularly so in the districts noted in the margin. The Board explain that in Chingleput, South Arcot, and Tanjore, the season was very adverse to salt manufacture, and in Tinnevelly the Collector reports that a smaller quantity was manufactured, but why is not stated. The Government trust that the Board keep themselves informed of the progress of manufacture in these districts, and take timely steps to lay in the usual quantity.

Districts.	Balance at the commencement of the Year.	Quantity received into store during the Year.	Total.	Sales, etc.	Balance at the close of the Year.
	IN. MD.	IN. MD.	IN. MD.	IN. MD.	IN. MD.
Chingleput	2,157,615	685,451	2,843,066	1,562,804	1,280,262
South Arcot	456,228	58,811	515,039	391,397	123,642
Tanjore	439,570	432,624	872,194	707,508	164,686
Tinnevelly	462,157	464,796	926,953	553,627	373,326

22. The total charges of the Salt Department amounted to Rs. 14,15,649, or a little more than 11 per cent. on the gross revenue, against Rs. 15,79,800, or 12½ per cent. in fasli 1281, and the decrease of Rs 1,64,151 is chiefly the result of the smaller quantity manufactured during the year for reasons already stated. Works of "Petty construction and repairs" have received much attention, and the sum spent under this head amounted to Rs. 1,86,382 against Rs. 1,75,391 in fasli 1281.

23. The net salt-revenue of the year was Rs. 114,36,977 against Rs. 113,07,393 in fasli 1281.

24. The total wastage of salt in the year amounted to Indian maunds 313,333-30 against 174,501-35 in fasli 1281. The large increase, which occurred chiefly in the districts of Vizagap[illegible]am, Chingleput, South Arcot, and Tanjore, is attributed to the heavy rains of [illegible]71 and 1872 and to defective storage in the Chingleput District. Sanction is granted for writing off the wastage. The Government observe that in the other districts the ratio of the wastage to the to contents of the heaps was moderate.

25. *Sea Customs.*—The decre[illegible] Rs. 36,726 under "Sea Customs" is small, and is owing chiefly to the smaller [illegible]s of cocoanut oil and pepper from Malabar, to smaller importations of cotton [illegible]oods and thread in Tinnevelly, and to the falling off in the export trade in [illegible] in Vizagapatam, Godavery, and South Arcot.

26. *Land Customs.*—The decrease of Rs. 10,531 under "Land Customs" occurred chiefly in South Arcot, and is not explained.

27. *Stamps.*—Under Stamps there was an increase of Rs. 70,745—Rs. 23,361 under Court Fees and Rs. 47,384 under General and Non-judicial Stamps: the former is the result of a moderate increase in litigation, and the payment of batta for the service of processes in stamps; the latter is owing to the growing prosperity of the country.

28. *Demand, Collection, and Balance of Current Revenue.*—The total demand on account of all sources of revenue amounted to Rs. 721,71,787. Of this, Rs. 672,47,054, or 93·2 per cent., were collected within the fasli, and the balance at the close of the fasli was Rs. 48,92,267, exclusive of remissions under "Abkari" and "Income-tax." This balance was, however, reduced to Rs. 13,80,253, or 1·9 per cent., by subsequent collections up to 31st October 1873. On the whole, the collections were satisfactory, and the explanation given in paragraphs 57 to 62 for the balances is accepted. The balances in the districts noted in the margin are large. As usual, the arrear in the Chingleput District is heavy, and this, the Board state, is owing to the desire on the part of the Mirassidars to retain more land in their puttas than they have the means to cultivate efficiently and pay for. The Government will await the explanation of the Collector, called for in paragraph 13 of their Proceedings, dated 20th February 1874, No. 232.

	Per Cent.
Chingleput	8
Madura	4·2
Salem	4·5
Ganjam	4·3
North Arcot	3·7
Nellore	3·5

---

29. *Demand, Collection, and Balance of Arrears.*—The entire demand on account of arrears amounted to Rs. 63,95,920, and deducting the collections and remissions up to October 1873 the balance left was Rs. 14,35,489. Of this sum the Board report Rs. 3,60,782 (inclusive of the amount recommended to be written off in the Settlement Report for fasli 1281, and sanctioned in paragraph 19 of the order of Government, dated 20th February 1874, No. 232) to be irrecoverable. Under the explanation given in paragraphs 6[illegible] to 72 of the Board's Report, sanction is now granted for writing off Rs. 1,79,7[illegible]0-10-9.

30. Under the circumstances stated in paragraph 74, sanction is also granted for writing off the sum of Rs. 14,205-3-2 appertaining to the demand of fasli 1282.

31. Several of the unsettled balances of old date in the districts of Madura and Kistna, noticed in the Proceedings of Government, dated 20th February 1874, No. 232, paragraph 20, have not been disposed of in fasli 1282. The balances under Miscellaneous in the Chingle[illegible] District are also of old date. The appearance of these sums in the retur[illegible] fasli 1283 will be severely noticed.

32. The extent to which coercive pr[illegible]vas used in fasli 1282 for real[illegible]ne revenue is shown in the mar[illegible] Although there was a decrease in t[illegible]number of ryots against whom pr[illegible]s were issued and in the value of movable property sold, there was a large increase in the sale of landed property. The amount realized by the sale of lands in the district of Chingleput alone was Rs. 1,64,152, while the average of the other districts was 10,122. The separate and special report of the Board regarding these sales is now under the consideration of Government, and the subject will not, therefore, be further noticed here.

	Fasli 1281.	Fasli 1282.
Number of ryots against whom processes were issued	260,331	249,124
Revenue realized by actual sales—	RS.	RS.
(a) of movable property	1,90,512	1,44,197
(b) lands	2,06,803	5,98,592

33. The taluq and village accounts are stated to be well kept, except in Ganjam and South Arcot, and steps are being taken by the Collectors to improve the existing state of things in those districts.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

To the Board of Revenue.
,, the Accountant-General.

Exd. F. R. Bentleman.

No. 689.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th March 1874.

PREPARATORY.—The Board resolve to submit to Government their Report on the Revenue Settlement and Collections of the Madras Presidency for Fasli (Revenue year) 1282 (1st July 1872 to 30th June 1873), accompanied by the prescribed statements and a file of the printed Reports of the Collectors.

2. TERRITORIAL CHANGES.—There was no change in the number of districts or taluqs, but in the number of Ryotwari villages brought under settlement there were some variations in the districts noted below :—

	Taluqs.	Villages.
Fasli 1281 ...	156	27,756
" 1282 ...	156	27,688
Decrease ...	...	68

	Increase.	Decrease.
Ganjam ...	...	10
Vizagapatam	...	1
Godavery ...	...	15
Kistna ...	6	...
Cuddapah ...	...	12
Chingleput ...	...	24
North Arcot ...	1	10
South Arcot ...	...	5
Madura ...	2	...
Coimbatore ...	2	...
Salem ...	...	1

3. The variations are due (1) to the amalgamation and division of villages made for the sake of convenience ; (2) to the settlement on the Ryotwari system of villages formerly rented out, and the renting out or taking under Government management of villages formerly settled on the Ryotwari system ; (3) to an Inam village becoming Ryotwari in North Arcot in consequence of its having been bought in by Government when sold for arrears of revenue ; and (4) to the desertion by its inhabitants of one village in Vizagapatam.

4. There were on the whole 33,973 more puttas issued during Fasli 1282 than in the preceding year, as will be observed from the subjoined abstract :—

Faslis.	Number of fresh Puttas.	Old Puttas modified by additional entries.	Old Puttas not altered.	Total.
	NO.	NO.	NO.	NO.
1281 ...	474,018	328,325	1,106,744	2,409,087
1282 ...	296,320	390,712	1,756,098	2,443,060
	Decrease. 177,698	Decrease. 437,583	Increase. 649,354	Increase. 33,973

5. The increase in the total number of puttas issued is spread over several districts and is due to ordinary causes, *i. e.*, new applications for lands and sub-

divisions of joint holdings in the course of inheritance, or in consequence of sale or gift of portions of holdings. The number of fresh puttas issued and of those modified by additional entries is however smaller, in consequence of the absence of the special causes which contributed to an increase in Fasli 1281. In the last named Fasli a large number of fresh puttas had to be issued and a still larger number modified in consequence of the introduction of the new survey areas and settlement rates in some districts, and of the Local Fund Act, IV. of 1871, coming into force throughout the Presidency. In Fasli 1282 no change in the puttas, under Act IV. of 1871, was called for, and the new rates of assessment and survey areas were introduced in fewer talugs than in Fasli 1281.

6. SEASON.—A most unusual quantity of rain fell in Fasli 1282. The north-east monsoon began early and was very heavy at first. There were inundations in the Godavery and Kistna Districts. Many huts sunk into the sand in Madras, and it was possible for some days that the two large tanks, situated not far from the town and on a higher level, would burst and do great damage. In February, which is generally free from rain and is a harvest month, and one in which much salt is manufactured, there was a heavy downpour which did great damage to the crops, especially in North Arcot, South Arcot and Tanjore, and washed away large quantities of salt. Thus though the seasons were better than those of Fasli 1281, and were on the whole decidedly good, the harvests suffered in most places from unseasonable or too abundant rain. Malabar on the Western Coast was unfortunate. The south-west monsoon failed in the Tenkasi Taluq in Tinnevelly. The north-east monsoon was scanty in Coimbatore.

Rainfall.

Districts.	April to September 1872.	October 1872 to March 1873.	Total from April 1872 to March 1873.	Total from April 1871 to March 1872.
	INCHES.	INCHES.	INCHES.	INCHES.
1. Ganjam	43·72	10·02	53·74	29·70
2. Vizagapatam	33·35	19·79	53·14	26·62
3. Godavery	30·55	15·49	46·04	39·45
4. Kistna	21·21	15·11	36·32	25·71
5. Nellore	14·54	33·26	47·80	35·80
6. Cuddapah	20·23	20·77	41·00	24·37
7. Bellary	19·00	8·63	27·63	20·39
8. Kurnool	21·30	7·11	28·41	23·64
9. Madras	18·50	55·24	73·74	[illegible]
10. Chingleput	27·32	50·42	[illegible]	57·21
11. North Arcot	[illegible]	[illegible]	[illegible]	47·50
12. South Arcot	25·58	35·20	[illegible]	[illegible]
13. Tanjore	[illegible]	[illegible]	[illegible]	[illegible]
14. Trichinopoly	23·43	[illegible]	[illegible]	11·86
15. Madura	[illegible]	[illegible]	47·60	22·98
16. Tinnevelly	[illegible]	12·40	[illegible]	[illegible]
17. Coimbatore	17·45	[illegible]	[illegible]	[illegible]
18. Nilgiris	[illegible]	[illegible]	[illegible]	[illegible]
19. Salem	[illegible]	[illegible]	[illegible]	[illegible]
20. South Canara	167·70	9·40	177·10	134·62
21. Malabar	[illegible]	12·43	[illegible]	125·12

7. SANITARY CONDITION.—Notwithstanding the abundant rain the year was not a healthy one, and the amount of mortality during the year was greater than in its predecessor. The District of Vizagapatam suffered the most, and the total number of deaths was double that of the preceding year. Cholera appeared in an epidemic form in Ganjam at the close of the Fasli 1281, and passed at the beginning of the year through Vizagapatam to Godavery. Prompt measures, however, were taken to check the spread of the disease, and medicines were freely distributed. The Districts of Cuddapah, Bellary, Chingleput, Coimbatore, and the Nilgiris enjoyed absolute immunity from this disease, and the total number of deaths from cholera in Fasli 1282 was less than that in Fasli 1281 by about 5,000. Small-pox and fever raged all over the Presidency, and the deaths thus caused were respectively 19,550 and 37,949 more than in the preceding year. The new species of fever, dengue, which is more painful than deadly, prevailed in the Districts of Vizagapatam, Bellary, Kurnool, Chingleput, Tanjore, Trichinopoly, and part of Salem, and was particularly severe in Trichinopoly, where it is said to have entered every house. There was no want of pasturage, but cattle disease prevailed in almost every District. The excessive rains appear to have told upon the health of the cattle, and large numbers died from the effects of wet weather. On the whole, however, the mortality among the cattle appears to have been less than in the previous year.

	Fasli 1281. Deaths.	Fasli 1282. Deaths.
Cholera	11,678	6,675
Small pox	29,371	48,921
Fever	187,465	225,414
Bowel complaint ...	36,821	34,657
Other diseases	180,385	190,200
	445,720	505,867

Districts.	Population of villages from which returns were received.	Causes of Death.						Ratio per mille of population.	Remarks.
		Cholera.	Small-pox.	Fevers.	Bowel complaint.	Other diseases.	Total.		
Ganjam	905,030	589	467	13,090	679	3,124	17,949	19·83	
Vizagapatam ...	1,800,750	3,632	1,047	25,473	739	7,016	37,709	20·91	
Godavery	1,592,989	1,337	4,230	15,758	1,035	30,693	53,053	20·75	
Kistna	1,352,374	144	2,213	12,307	671	10,818	26,153	19·01	
Nellore	1,276,811	575	821	8,936	770	6,919	18,022	14·10	
Cuddapah	1,351,194	...	865	12,466	668	3,861	17,860	13·22	
Bellary	1,658,006	...	2,015	9,178	2,105	16,601	29,887	17·89	
Kurnool	959,640	129	262	12,652	794	2,775	17,205	17·92	
Madras	...	...	...	...	...	...	...	...	
Chingleput	938,181	...	1,713	5,705	1,546	8,317	18,109	19·20	
North Arcot	2,015,278	8	4,471	22,495	2,106	15,178	44,258	21·96	
South Arcot	1,735,817	105	2,805	11,526	1,539	9,255	25,035	14·25	
Tanjore	1,973,731	30	5,223	5,628	2,089	30,368	41,364	20·96	
Trichinopoly	1,200,408	64	4,573	8,912	1,858	5,651	20,634	17·19	
Madura	2,266,615	2	2,978	6,190	1,581	4,092	14,828	6·54	
Tinnevelly	1,693,959	6	5,703	6,330	1,270	10,175	23,472	13·69	
Coimbatore	1,763,274	...	1,243	10,018	2,510	6,543	22,313	12·65	
Nilgiris	49,501	...	35	451	102	302	890	17·98	
Salem	1,960,925	1	7,089	28,243	1,951	13,817	45,396	23·03	
South Canara ...	938,362	20	567	4,062	5,502	2,374	12,604	13·43	
Malabar	2,261,250	81	4,638	12,078	2,505	14,149	35,160	15·55	
Total...	29,650,151	6,675	48,921	225,414	34,657	190,200	505,867	17·07	

8. PRICES OF AGRICULTURAL PRODUCE.—The prices of food grains in Fasli 1282, compared with those of Fasli 1281 have risen in some Districts and fallen in

others, the result on the whole being a slight increase as will be seen from the following statement. In Ganjam and Vizagapatam the prices which were unusually high in Fasli 1281, in consequence of famine in those Districts, have fallen to their normal condition owing to the favourable season of Fasli 1282, except in the case of horse-gram, the price of which rose throughout almost all the Presidency owing to the damage done to the crops by the heavy rains. The variations in the other Districts are trifling, and are due chiefly to the character of their harvests in Fasli 1281 and Fasli 1282 :—

Grains.	Average price per Madras Garce for ten years, Faslis 1272 to 1281.	Fasli 1281.	Fasli 1282.	Increase or decrease in Fasli 1282 as compared with the average.	Per centage of columns 2 and 5.	Increase or decrease in Fasli 1282 as compared with Fasli 1281.	Per centage of columns 3 and 7.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
First Sort Paddy, per Garce	187	144	149	— 38	— 20	+ 5	+ 3
Second do. do. ...	160	130	135	— 24	— 20	+ 5	+ 4
Cholum	219	159	168	— 51	— 23	+ 9	+ 6
Cumbu	193	155	150	— 43	— 23	[illegible]	[illegible]
Ragy	200	135	146	— 54	— 27	+ 11	[illegible]
Horse-gram	236	190	231	— 45	— 19	+ 41	+ 22

9. The subjoined Statement shows the effect of market prices with reference to the commutation rates in the Districts which have been recently settled. It is satisfactory to observe that the commutation rates are far below the ruling prices, except in the case of varagoo in the District of Salem :—

Grains.	[illegible]		[illegible]		South Arcot.		Trichinopoly.		[illegible]		Salem.	
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Paddy, second sort ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cholum ...	84	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cumbu ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Ragy ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Varagoo ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

10. A statement showing the prices of second sort paddy in each of the Districts is given as usual.

Districts.	PRICE PER GARCE.								
	Average of five years from Faslis 1266 to 1270.	Average of five years from Faslis 1271 to 1275.	Average of five years from Faslis 1276 to 1280.	Fasli 1281.	Fasli 1282.	Increase or decrease as compared with column 2.	Increase or decrease as compared with column 3.	Increase or decrease as compared with column 4.	Increase or decrease as compared with column 5.
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	77	113	114	117	87	+ 10	— 26	— 27	— 30
Vizagapatam ...	93	134	126	161	133	+ 40	— 5	+ 7	— 28
Godavery	86	131	113	117	113	+ 27	— 18	...	— 4
Kistna	107	165	153	147	162	+ 55	— 3	+ 9	+ 15
Nellore	118	166	167	108	124	+ 6	— 42	— 43	+ 16
Cuddapah	143	209	212	140	148	+ 5	— 61	— 64	+ 8
Bellary	125	198	191	141	137	+ 12	— 61	— 54	— 4
Kurnool	131	201	197	157	178	+ 47	— 23	— 19	+ 21
Madras	......	......	......	110	116	+ 116	+ 116	+ 116	+ 6
Chingleput	123	165	185	107	115	— 8	— 50	— 70	+ 8
North Arcot	119	160	168	109	105	— 14	— 55	— 63	— 5
South Arcot	123	151	159	101	114	— 9	— 37	— 44	+ 13
Tanjore	119	151	153	123	125	+ 6	— 26	— 31	+ 2
Trichinopoly ...	138	173	181	115	135	— 13	— 48	— 56	+ 10
Madura	149	198	213	130	141	— 8	— 57	— 68	— 9
Tinnevelly	154	205	204	165	179	+ 25	— 26	— 25	+ 14
Coimbatore	171	204	220	142	148	— 23	— 56	— 78	+ 6
Nilgiris	......	......	......	...	...	...	...	...	...
Salem	145	163	173	112	126	— 19	— 42	— 52	+ 14
South Canara ...	134	161	158	132	147	— 13	— 14	— 11	+ 15
Malabar	158	193	192	155	168	+ 10	— 25	— 24	+ 13

11. RYOTWAR HOLDINGS OR LAND HELD ON PAYMENT OF ASSESSMENT DIRECT TO GOVERNMENT—*Statement No.* 3.—The following abstract of Return No. 3 shows Ryots' holdings or land held on Ryotwari tenure in all the Districts, except South Canara, where the areas are not known :—

Items.	DRY		WET		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Holdings at the beginning of the Fasli 1282	16,084,145	170,49,993	3,601,793	169,37,437	19,685,938	339,87,430
Deduct lands given up	916,632	9,91,379	111,649	5,84,199	1,028,281	14,75,578
Remainder ...	15,167,513	160,58,614	3,490,244	163,73,338	18,657,757	324,31,952
Add lands taken up	930,256	8,08,186	164,935	6,71,479	1,095,191	14,79,664
Total ...	16,097,769	168,66,799	3,655,179	170,44,717	19,752,748	339,11,516
Deduct Waste remitted	435	601	50,905	8,55,957	51,340	8,56,558
Waste charged	1,606,532	14,07,433	142,518	5,30,096	1,748,850	19,37,529
Actual cultivation	14,491,602	154,58,764	3,451,456	161,58,665	17,943,058	316,17,429
Total ...	16,097,134	168,66,197	3,594,274	166,88,761	19,691,408	335,54,953

12. The results of the year show a net increase in holdings (dry and wet) of acres 56,810 and in assessment of Rupees 4,085, or in other words there is an increase of ·3 per cent. in the area and ·01 per cent. in the assessment. The gross increase amounted to acres 181,790 and Rupees 2,13,732, and the gross decrease to acres 124,980 and Rupees 2,09,647. The Districts in which the increase and decrease are most conspicuous are shown in the margin. The increase in Bellary, Godavery, Kistna and Madura is due to the favourable character of the seasons, and in Kurnool it is due to that cause and to the correction of measurements by the survey in the Pattikonda Taluq. The decrease is attributable to several causes. In Trichinopoly it is for the most part nominal. A large extent of land (32,627 acres, assessed at Rupees 35,319) actually under occupancy was not included under Holdings, as it was occupied without application being formally presented and disposed of under the rules. The assessment of those lands has been therefore included under Miscellaneous, and the Collector has ordered inquiry to be instituted as to whether pattas could be granted to the occupants under the Durkhast rules. In North Arcot the Collector states that the decrease, which is chiefly in dry land, is in consequence of the inadequate fall of rain during the season for the cultivation of dry crops, and in Coimbatore it is remarked that the relinquishments are chiefly in sickly Hill Taluqs and in low classed land probably requiring to be left fallow. In the other Districts the Collectors do not explain the cause of the falling off. The Board observe that in Chingleput the decrease in the area is only 1,384 acres, while that in the assessment is Rupees 24,668. The cause of this apparent disparity is not clear. The area of wet lands has increased by 960 acres, but in its assessment there is a decrease of 9,785 Rupees. The decrease on dry lands is also quite out of proportion to the decrease in assessment. Against a decrease of 2,355 acres there is a falling off of Rupees 14,883 in the assessment. This is probably because the areas have been corrected in accordance with the survey in some of the taluqs, though the assessment has been left as it is pending settlement. The Collector will, however, be requested to explain.

	ACRES.	RS.
Fasli 1281	19,655,938	339,37,431
" 1282	19,712,748	339,41,516
Increase...	56,810	4,085

Increase	ACRES.	RS.
1. Bellary	72,223	31,161
2. Kurnool	36,670	21,919
3. Kistna	34,303	94,061
4. Godavery	19,915	28,247
5. Madura	8,207	10,762

Decrease	ACRES.	RS.
1. Trichinopoly ...	49,108	47,212
2. North Arcot ...	30,207	40,158
3. South Arcot ...	19,218	45,374
4. Nellore	7,693	12,440
5. Cuddapah ...	4,763	19,272
6. Coimbatore	8,444	12,873
7. Chingleput	1,384	24,668

13. Revenue Lands brought under Cultivation.—Of the holdings noted in the foregoing paragraph 90 per cent. of dry and 94·6 per cent. of wet lands were cultivated. On the whole the cultivation during Fasli 1282 amounted to 90·8 per cent. of the holdings in extent, bearing a charge of 93·2 per cent. of the assessment. This, it may be remarked, includes as usual portions of fields left waste and fields ploughed but not sown, amounting to nearly 500,000 acres, as shown in the margin.

	ACRES.
Dry Holdings	16,617,578
Actual Cultivation	[illegible]

	ACRES.
Wet Holdings	3,095,170
Actual Cultivation	[illegible]

	ACRES.	RS.
Total Holdings ...	19,712,748	339,41,516
Cultivation	17,943,058	316,27,429

	ACRES.	RS.
Portions of fields left waste...	481,962	5,83,892
Land ploughed but not sown...	16,651	28,781
Total...	498,613	6,12,673

In Ganjam, Bellary, and Kurnool, however, portions of fields left waste were not shown as part of the cultivated area, but were added to the entire fields left waste and shown as charged or not according to circumstances. In Ganjam the Collector has explained that the fields according to the old measurement (Paimash) range from 169 square feet (1 Kunta) to 400 acres, and that portions of fields left waste could not therefore be fairly shown as part of the cultivated area; but the Collectors of Bellary and Kurnool do not say why their accounts are framed on a different principle from that adopted in other districts, and they have been called upon to explain. As the figures stand the cultivation in Fasli 1282, when compared with that for the previous year, shows an increase of 327,529 acres, assessed at Rupees 5,45,649. This net result arises from an increase in fifteen districts and a decrease in the rest as shown in the margin.

	ACRES.	RS.
Fasli 1281	17,615,529	310,81,780
" 1282	17,943,058	316,27,429
Increase...	327,529	5,45,649

Increase.	Extent. ACRES.	Assessment. RS.
1. Vizagapatam ...	...	20,717
2. Godavery	11,226	33,896
3. Kistna...	171,236	3,23,950
4. Nellore...	4,903	36,814
5. Cuddapah	13,815	51,874
6. Bellary...	93,982	65,705
7. Kurnool	40,463	21,912
8. Chingleput	13,424	958
9. Tanjore	34,332	65,219
10. Madura	13,055	34,383
11. Tinnevelly	23,618	2,431
12. Coimbatore	7,349	7,774
13. Nilgiris	4,799	2,051
14. Salem	956	8,763
15. Malabar	1,641	6,414
	439,833	6,85,891
Decrease.		
1. Ganjam	806	160
2. Vizagapatam	1,183	...
3. South Arcot	15,505	25,666
4. North Arcot	37,621	65,057
5. Trichinopoly	57,189	49,359
	112,304	1,40,242
Net...	327,529	5,45,649

14. The increase in the assessment, accompanied by a decrease in the area in the District of Vizagapatam, has been caused by the relinquishment of cultivation in dry and increased cultivation in wet lands during Fasli 1282, owing to a favourable season. In Chingleput and Tinnevelly the increase in the assessment is not commensurate with the increase in the area. In the former this is probably due, as explained in regard to holdings, to the correction of the areas by the survey, whilst the assessment is left untouched pending settlement, and in the latter, the cause is not explained by the Collector; but the Board observe that in this district it has been usual to include in the assessment the charge on account of second crop raised on single crop lands, and the charge for water on dry land irrigated for more than one year instead of showing

these items separately as in other Districts. It is therefore possible that though the area cultivated might be larger, still the fluctuations in the second crop cultivation and irrigation of dry lands might cause a diminution in the assessment. The Collector will, however, be requested to explain this and in future to exhibit Fasaljasti (assessment for a second crop) and Teerwajasti (water-rate) charged on Government lands separately as is done in all other districts. The increase in Tanjore is accounted for to the extent of Rupees 36,134 by portions of fields left uncultivated, which were formerly included under waste charged, having been, to secure uniformity, transferred to cultivation in Fasli 1282. The increase in the other Districts does not call for remark, being chiefly due to the favourable seasons.

15. As regards the Districts in which there is a decrease Ganjam does not call for remark, the decrease being trifling. In Trichinopoly a large portion of the decrease (Rupees 20,719) is nominal and is attributable to the same cause which has been assigned for a similar result in the total holdings. As regards the remaining decrease in the District (Rupees 28,640) the Collector attributes it chiefly to the facts that, in consequence of the extraordinary reduction of assessment in Mr. Puckle's settlement, ryots were tempted to speculate in land who had no means of cultivating it properly, and yet took up large blocks, and after struggling with difficulties year after year are now beginning to throw up their lands and reduce their holdings to an extent which they can afford to cultivate. The decrease in North Arcot is stated to be due to the fall of rain during the season being insufficient for cultivating dry crops, and the cause of the decrease in South Arcot is apparently due to the same cause, though the Collector does not explain it.

16. Ryotwary Lands left waste (remitted and charged).—Of the lands under occupancy noted in paragraph 11 above 2,281,652 acres, assessed at Rupees 28,97,979, were left waste. Of this extent the ryots paid for 2,228,107* acres, assessed at Rupees 25,32,586, and got their dues remitted on 53,645† acres, assessed at Rupees 3,65,393. Out of the waste charged 92 per cent. in the area and 73·6 per cent. in the assessment relates to dry lands, and the remaining small percentage appertains to wet land as shown in the margin.

	Extent.	Assessment.
	ACRES.	RS.
As per Statement No. 3	1,799,800	23,14,087
Waste portions included in cultivation ...	481,852	5,83,892
Total...	2,281,652	28,97,979

	ACRES.	RS.
* As per Statement No. 3 ...	1,748,350	19,57,529
Waste portions included in cultivation ...	479,757	5,75,057
Total...	2,228,107	25,32,586

† As per Statement No. 3 ...	51,340	3,56,558
Portions included in Statement No. 4	2,305	8,835
Total...	53,645	3,65,393

	ACRES.	RS.
Dry	2,052,105	18,64,499
Wet	176,002	6,68,087
Total...	2,228,107	25,32,586

17. Much of the waste dry land is retained by ryots for pasturage, and the general rule is that no remission is allowed on it. The waste dry land charged is less than that in the previous year, and does not call for remark; the charge being made only when negligence is the cause of its being left waste.

The districts in which the greater part of the charge for occupied waste was made are noted below:—

	As per Statement No. 3.	On portions of fields included in cultivation.	Total.
	RS.	RS.	RS.
1. Kistna	2,72,399	2,09,515	4,81,914
2. Coimbatore	2,05,992	38,569	2,44,561
3. South Arcot	1,81,043	39,244	2,20,287
4. Nellore	1,71,757	41,917	2,13,674
5. Godavery	1,49,035	76,748	2,25,783
6. Tinnevelly	1,47,821	42,969	1,90,790
7. Tanjore	1,40,665	36,134	1,76,799
8. Chingleput	1,38,495	30,106	1,68,601
9. North Arcot	1,32,366	14,509	1,46,875
10. Trichinopoly	1,05,043	37,369	1,42,412
11. Madura	93,052	23,281	1,16,333

18. Ryotwar Settlement.—The Ryotwari settlement is formed by adding to the actual cultivation (1) the portion of the waste which is charged for, (2) the assessment on account of second crop cultivation, (3) additional assessment, (4) water-tax, and (5) miscellaneous items; all of which will be noticed hereafter, and by deducting therefrom—

(1.) Occasional remissions.
(2.) Fixed remissions.
(3.) Deductions on account of village establishments and sundry other purposes.

19. The settlement of the Ryotwari revenue thus made for the fasli under report amounted to Rupees 397,46,618 against Rupees 387,37,851 in the previous year, resulting in an increase of Rupees 10,08,767, as will be seen from the following comparative abstract:—

Items.	Fasli 1281.		Fasli 1282.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	16,084,245	170,09,993	16,097,669	163,96,790	13,424	...	...	6,13,204
Wet	3,604,793	160,27,448	3,648,179	166,44,717	43,386	6,17,270	...	...
Total...	19,689,038	330,37,441	19,745,848	330,41,510	56,810	4,066	...	...
Second Crop Assessment	...	5,77,025	...	6,75,163	...	98,138	...	...
Additional Assessment	...	5,22,251	...	6,25,255	...	1,03,004	...	...
Water-tax	...	13,47,655	...	13,84,163	...	36,508	...	...
Revenue of South Canara	...	12,75,496	...	12,76,657	...	1,161	...	...
Total...	...	376,59,868	...	379,01,744	...	2,41,876	...	...
Deduct.								
Waste Remissions ...	...	6,13,211	...	3,56,508	...	...	...	2,56,703
Other Remissions ...	...	20,61,287	...	17,06,617	...	...	...	3,54,660
Total...	...	26,74,498	...	20,63,125	...	...	...	6,11,363
Remainder	...	349,85,370	...	358,38,619	...	8,53,249	...	...
Add Miscellaneous ...	...	37,52,481	...	39,07,999	...	1,55,518	...	...
Total...	...	387,37,851	...	397,46,618	...	10,08,767	...	...

	Increase.
	RS.
1. Cuddapah	1,37,624
2. Tinnevelly	1,19,030
3. Bellary	1,13,132
4. Nellore	1,05,780
5. Ganjam	1,01,463
6. Godavery	95,930
7. Vizagapatam	77,366
8. Madura	72,234

There is an increase in the Ryotwar demand in all the Districts except Madras, the Nilgiris and Malabar, and the Districts in which the increase is large are noted in the margin with the amounts of the increase specified opposite to each.

	RS.
Fasli 1281	5,77,025
„ 1282	6,75,153
Increase...	98,128

20. Ryotwar Settlement—*Second Crop Assessment.*—The amount charged on account of second crop assessment in Fasli 1282 is Rupees 6,75,153 against Rupees 5,77,025 in the previous year. The net increase of Rupees 98,128 has resulted from a gross increase of Rupees 1,23,613 in ten Districts, and a gross decrease of Rupees 25,485 in three Districts. The Districts in which the increase is large are noted in the margin. The increase in Godavery is only nominal. Hitherto water-rate charged whether on first crop or second crop has been entered in one column, *i.e.*, "Water-tax;" but this year the Collector has entered the charge on the second crop under the proper head with reference to the Board's remarks in their last Jumabundy Report. In Kistna the increase appears to be due to the same reason, though the Collector does not state it, and in all the other Districts it is attributable to the favourable seasons. The three Districts in which there is a decrease are noted in the margin. In Kurnool the decrease is chiefly in Koilkuntla, Cumbum, and Markapur, where most of the tanks received insufficient supplies; in Madura it is owing to the scanty rain-fall during the first half of the calendar year 1873, and in Trichinopoly the cause of the decrease which is small is not explained.

	RS.		RS.
1. Cuddapah ...	30,840	4. Godavery ...	16,278
2. North Arcot.	27,247	5. Bellary ...	11,082
3. Chingleput ...	23,956	6. Kistna ...	5,998

	RS.		RS.
Kurnool	8,740	Madura ...	12,473
Trichinopoly ...	4,272		

21. Ryotwar—*Additional Assessment, or the charge on Dry Lands irrigated.*—The amount shown under this head includes not only the charge for water on dry lands temporarily irrigated, but also in some districts the additional assessment imposed on lands as a means of prohibiting cultivation. The Board consider that charges of the latter description alone should appear under this head, and that all charges on account of water, whether charged at fixed rates or with reference to the difference between wet and dry assessment, should be shown as water-tax. If this view is approved the Board will instruct the Collectors accordingly. As the figures stand the amount shown under this head shows a net increase of Rupees 1,03,004, which is the result of a gross increase of Rupees 1,17,252 in eleven districts, and a gross decrease of Rupees 14,248 in five districts.

	RS.
1. South Arcot	45,254
2. North Arcot	26,913
3. Bellary	18,249
4. Cuddapah	12,689
5. Chingleput	9,416

The increase is conspicuous in the districts noted in the margin. In South Arcot the Collector states that it is due partly to the enhancement of water-rate for the cultivation of plantain, betel, etc., recently sanctioned by the Board. In North Arcot it is stated to be due to the strict adherence to the rules, and the dread of detection during the operation of the Revenue settlement, which has already brought to light several cases of fraud practised by Curnams in respect of this item of charge in the Chendragiri and Chittoor Taluqs. In the other three districts the cause of the increase is not explained, but the Board believe that it is due to the favourable seasons and the consequent abundant supply of water available.

	RS.
Fasli 1281	13,47,655
„ 1282	13,83,163
Increase...	35,508

22. Ryotwar Settlement—*Water-tax on Government Lands.*—The greater part of this tax is levied in the Delta Taluqs irrigated by the Godavery and Kistna anicuts. The total revenue from this source amounted to Rs. 13,83,163 against Rupees 13,47,655 in the previous year, and was contributed chiefly by the districts noted in the margin. The increase which is small calls for no remark.

	RS.
1. Ganjam	9,47,478
2. Kistna...	2,06,728
3. Tanjore	50,041
4. Trichinopoly	35,770
5. Kurnool	13,136
6. Chingleput	11,887
7. Coimbatore...	10,370
8. Nellore	9,554

23. Ryotwar Settlement—*Remissions.*—The deductions which are made from the gross demand on account of land assessment in the Ryotwari settlement will now be noticed. Their amount for Fasli 1282 is given in the following abstract in comparison with the previous Fasli, and will be observed to contrast favourably with it to the extent of Rupees 6,11,363, the details of which will be noticed below:—

Items.		Fasli 1281.	Fasli 1282.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
Waste remissions as per Statement No. 3 ...		6,13,261	3,56,558	...	2,56,703
As per Statement No. 4.	Occasional remissions	7,27,054	4,44,037	...	2,83,017
	Fixed do.	72,042	64,750	...	7,292
	Items allowed on the collection or from demand of villages... ...	12,62,131	11,97,780	...	64,351
Total...		26,74,488	20,63,125	...	6,11,363
Net...		...	...	...	...

24. RYOTWAR SETTLEMENT—*Remissions on Lands left waste.*—Remissions on account of lands left waste were granted during Fasli 1282 to the extent of Rupees 3,68,903, a sum which is less by Rupees 2,72,780 than that granted in the previous year. They were almost entirely on account of wet lands left without irrigation for want of water.

	Fasli 1281.	Fasli 1282.
	RS.	RS.
As already stated in paragraph 16 ...	6,38,363	3,65,393
South Canara ...	3,320	3,510
Total...	6,41,683	3,68,903

25. RYOTWAR SETTLEMENT—*Occasional Remissions.*—Occasional remissions which are granted on fields actually cultivated amounted in the Fasli under report to Rs. 4,31,692* against Rupees 6,98,712 in the preceding year, resulting in a large decrease of Rupees 2,67,020 which is due to the favourable season. The remissions chiefly consist of the items noted below :—

	RS.
Fasli 1281 ...	6,98,712
,, 1282 ...	4,31,692
Decrease...	2,67,020

	RS.
1. Loss of produce (Pyrnashtam) ...	1,70,350
2. Reduction of assessment (Tarwa Guzasht) ...	1,61,180
3. Second crop not cultivated (Fasal Guzasht) ...	44,923
4. Withered crop (Shavi) ...	20,216
5. Poramboke of land injured by floods ...	2,187

Remissions on account of loss of produce (Item No. 1) were large only in the districts of Godavery and Kistna. They were granted on both dry and wet lands with the previous sanction of the Board,* in consequence of the damage done to the crops by excessive rains and inundations. The remission on account of reductions of assessment (Item No. 2) occurred chiefly in the districts noted in the margin. It is the reduction of standard assessment pending its general revision, and it also includes the temporary remission granted on wet lands cultivated with dry produce for want of rain. In the Nilgiris this remission was granted on certain plantation lands under the sanction of Government.† The other items do not call for remark.

	RS.
Godavery ...	19,361
Kistna ...	1,36,959

	RS.
1. Coimbatore ...	50,365
2. Chingleput ...	17,681
3. Nilgiris ...	14,147
4. Nellore ...	9,502
5. Kistna ...	8,296

	RS.
* Total remissions as per Statement No. 4 ...	4,44,037
Deduct remissions on portions of fields left waste ...	12,345
As per paragraph 16 ... 8,835	
South Canara ... 3,510	
12,345	
	4,31,692

* Board's Proc. 4th June 1873, No. 1,993.
Do. 11th ,, ,, No. 2,037.
Do. 20th Jan. ,, No. 367.

† G. O., dated 22nd September 1871, No. 1,056.

26. RYOTWAR SETTLEMENT—*Fixed Remissions.*—Remissions of this class consist of a variety of deductions which are made from the Ryotwari demand from year to year without reference to the season. The chief items* comprising this class, and the districts† in which they occur, are noted in the margin. The remission under these several heads being usual, and the amount small, they do not call for remark.

	RS.
Fasli 1281	72,012
,, 1282	64,759

	RS
* Remissions for re-claiming rocky soils.	7,029
Do. for pasture lands	9,494
Remissions on Naothamy Dusbundam i.e., lands granted for the maintenance of a tank, well or channel... ...	5,995
Remissions on Kattugatta (Bilmacta lands) i.e., lands held on favorable assessment	4,365
Remissions on charity and private topes	3,657
Remissions on excess Tax above 7 Rs. a Cawny for Dry lands in the South Arcot District	6,020

	RS.
† 1. Cuddapah ...	17,812
2. Chingleput ...	16,369
3. South Arcot ...	10,657
4. Salem	9,731

27. RYOTWAR SETTLEMENT—*Deductions from the Beriz on account of remuneration to Village Servants, Road-cess, etc.*—These deductions are made in satisfaction of established claims in accordance with the terms of the existing settlement, and amounted in the Fasli under report to Rupees 11,97,780. Unlike the other deductions they are paid by the cultivators into the Treasury and then made over to the funds to which they appertain. The chief component items are named in the margin. Merahs, or sums due to village servants, are common to many districts. Under this head there is a decrease of Rupees 63,297 which is in the Trichinopoly District, and is due to the fact that during the preceding year the amount had to be deducted for two years, *i. e.*, Fasli 1280 and Fasli 1281. The second item, viz., Share of revenue due to Shrotriemdars, is confined chiefly to Tinnevelly and Salem, and will disappear when the revision of the land assessment is completed in these Districts. The third item, viz., Road-cess included in the land assessment occurs in the Districts noted in the margin. In the other Districts no part of the Road-cess is included in the assessment.

	RS.
Fasli 1281 ...	12,62,131
,, 1282 ...	11,97,780
Decrease...	64,351

	RS.
1. Fees to Village Servants (Merahs)	10,23,676
2. Share of Revenue due to Shrotriemdars	87,378
3. Road-cess included in the land assessment... ...	82,813

	RS.
Fasli 1281 ...	10,86,973
,, 1282 ...	10,23,676
Decrease...	63,297

	RS.
Tinnevelly	75,447
Salem	11,258

	RS.
1. Trichinopoly	28,416
2. Godavery	28,300
3. Kurnool	13,017
4. Kistna	10,865
5. South Arcot	515
6. North Arcot	1,700
Total...	82,813

	RS.
Fasli 1281	349,85,370
" 1282	358,38,619
Increase...	8,53,249

28. LAND REVENUE.—*Ryotwar and variations therein.*—The Ryotwar revenue exclusive of miscellaneous revenue, which will be noticed hereafter, for Fasli 1282 compared with that for the previous fasli, shows on the whole an increase of Rupees 8,53,249, resulting from a gross increase of Rupees 8,62,360 in eighteen* Districts, and a gross decrease of Rupees 9,111 in two† Districts. This satisfactory result is due, as already remarked, to extended cultivation and smaller remissions consequent on the favourable character of the season.

		RS.
*	1. Ganjam	1,01,136
	2. Vizagapatam	78,184
	3. Godavery	70,374
	4. Kistna	42,934
	5. Nellore	56,773
	6. Cuddapah	1,12,570
	7. Bellary	80,228
	8. Kurnool	17,619
	9. Chingleput	21,576
	10. South Arcot ...	5,761
	11. Tanjore	18,326
	12. Trichinopoly	25,324
	13. Madura	87,694
	14. Tinnevelly	1,11,387
	15. Coimbatore ...	14,213
	16. Salem	6,015
	17. South Canara ...	739
	18. Malabar	11,509
	Total...	8,62,360

		RS.
†	1. North Arcot	6,473
	2. Nilgiris	2,638
	Total...	9,111

29. ENTIRE LAND REVENUE SETTLEMENT INCLUDING PERMANENTLY SETTLED REVENUE, JODI, AND MISCELLANEOUS.—Having in the foregoing paragraphs discussed the main statistics of that portion of the land revenue which is under the Ryotwari settlement the Board will proceed to notice the other items which constitute the Land Revenue of the Presidency, viz., Permanently Settled, Quit-rent on Shrotriems and other Inams, and Miscellaneous.

30. The following is a comparative abstract of the foregoing items of the Land Revenue of the Presidency during Faslis 1281 and 1282:—

Items.	Fasli 1281.	Fasli 1282.	Increase or Decrease.
	RS.	RS.	RS.
Peishcush on Permanently settled Estates	51,29,464	51,16,332	− 13,132
Jodi and Quit-rent on Shrotriem and Inam villages	6,39,015	6,42,181	+ 3,166
Ryotwar	349,85,370	358,38,619	+ 8,53,249
Miscellaneous	37,52,482	39,07,999	+ 1,55,517
Total...	445,06,331	455,05,131	+ 9,98,800

31. LAND REVENUE.—*Permanently Settled.*—The permanently settled revenue is derived from 666 estates situated in fifteen Districts. More than three-fourths of them are very small estates paying a peishcush below Rupees 5,000 per annum, while the number paying above one lakh is only eight.

	RS.
Fasli 1281	51,29,464
" 1282	51,16,332
Decrease...	13,132

		RS.			RS.
527	Estate below.	5,000	1	Estate below ...	1,00,000
68	Do ...	10,000	1	Do. ...	1,50,000
35	Do. ...	20,000	2	Do. ...	2,00,000
13	Do. ...	30,000	2	Do. ...	3,00,000
7	Do. ...	40,000	1	Do. ...	3,50,000
1	Do. ...	60,000	1	Do. ...	4,00,000
2	Do. ...	70,000	1	Do. ...	5,00,000
4	Do. ...	90,000			
		666			

32. *Variations therein.*—There have been variations in the permanently settled revenue in the five districts noted below, resulting in a net decrease of Rs. 13,132:—

Districts.	Estates.	Amount.			Remarks.
	Increase.	RS.	A.	P.	
Vizagapatam.	Waltair ...	3	10	8	The increase is nominal, and is owing to the fact that in Fasli 1282 only Rupees 3-10-8 were deducted from the demand paid to Government by this estate, while in the previous Fasli double the amount was deducted on account of compensation due to the Zemindar for Faslis 1280 and 1281—G. O., 17th August 1871, No. 1,382, and Board's Proceedings, 26th July 1867, No. 4,789.
Kistna ...	Munagala ...	26	14	8	Due to certain lapsed Inams which were made over to Zemindar—*Vide* G. O., 7th August 1872, No. 1,171.
		30	9	4	
	Decrease.				
Godavery.	Pittapuram ...	23	4	10	This is the quit-rent payable to the Zemindar on certain resumed Inams within his estate, and has been deducted from the Government demand under G. O., 6th May 1872, No. 82.
	Kottam	36	0	0	This is the assessment of lands belonging to the Zemindar which were assigned years ago for Post runners, deduction of which from the Government demand was sanctioned under G. O., 14th March 1872, No. 455.
North Arcot.	Kalastry ...	13,000	0	0	Due to the reduction made from the demand due to Government by the Zemindar on account of the loss sustained by him in consequence of the abolition of the Moturpha tax within his estate—*Vide* G. O., 14th January 1873, and Board's Proceedings, 18th January 1873, No. 304, and G. O., 26th July 1872, No. 1,131.
Tinnevelly.	Ettiapuram ... Maniachi ... Perurani ...	23 68 11	3 15 9	0 4 5	Due to the reduction made in the Government demand on estates for lands taken up for the Great Southern of India Railway.
		13,163	0	7	
	Net decrease...	13,132	7	3	

33. LAND REVENUE—*Quit-rent on Shrotriems and other Inam, and variations therein.*—There is a net increase of Rupees 3,166 in the revenue from Shrotriem villages, resulting from a gross increase of Rupees 3,763* and a gross decrease of Rupees 597† as shown in the margin. In Madura, Tinnevelly, and Salem the increase is due to the imposition of quit-rents on villages enfranchised by the Inam Commissioner. The cause of the increase in Kistna and Trichinopoly is not explained, but it is evidently due to the enfranchisement of Inam villages. As for the decrease, in Godavery it is owing to the inclusion of arrears in the last year's demand; in Chingleput to the resumption of Coromandel, a Cauzy's Inam; in North Arcot to the purchase of an Inam by Government when sold for arrears of revenue; and in Nellore to the reduction allowed on account of lands taken up for public purposes. The Collectors of Cuddapah and Tanjore have not explained the cause of the decrease, and will be called upon to supply the omission. The number of favourably assessed villages which contributed this revenue was 4,422.

	RS.
* 1. Kistna	7
2. Bellary	316
3. Trichinopoly	30
4. Madura	16
5. Tinnevelly	1,080
6. Salem	2,314
	3,763
† 1. Godavery	330
2. Nellore	22
3. Cuddapah	9
4. Chingleput	84
5. North Arcot	20
6. Tanjore	133
	597

34. LAND REVENUE—*Miscellaneous and variations therein.*—The revenue under this head, which accrues from a variety of sources, shows an increase of Rs. 1,55,518 when compared with that of Fasli 1281. This is the net result of a gross increase of Rupees 2,83,544 in thirty-one items, and a gross decrease of Rupees 1,28,026 in nineteen items. The more important items which comprise the miscellaneous part of the Land revenue are specified in the margin. Of these the following items, when compared with those for the previous year, show an increase to the extent noted opposite to each.

	RS.
Fasli 1281	37,52,481
„ 1282	39,07,999
Increase...	1,55,518
Quit-rent on sundry Inams	12,76,141
Water-tax on Zemindari and Inam, etc., lands	8,41,441
Lands cultivated, but not included in the Jumabundy	3,42,033
Revenue from rented villages	1,41,397
Grazing tax or Grass rent	1,44,597
Rent on Palmyra trees	1,39,342
Rent on islands situated in rivers	1,05,196
Tax on trees on unassessed lands	1,07,423
Quit-rent and ground-rent in the Town of Madras	72,779

	Increase. RS.
1. Lands cultivated, but not included in the Jumabundy	65,330
2. Rent of islands situated in rivers	39,334
3. Grazing tax or Grass-rent	22,407
4. Cultivation of Poramboke lands	13,119
5. Jodi on sundry Inams	9,330

The increase in Item No. 1 occurs chiefly in the districts noted in the margin. The increase in North Arcot is due to the extended cultivation carried on in some taluqs subsequent to the settlement of those taluqs which commenced early in the year. The increase in Chingleput is owing to the cultivation of the early crops having been very limited in consequence of the continuous heavy rains in the months of July, August, and September, and to the settlement of certain taluqs having commenced earlier than usual. The increase in South Arcot and Nellore is unexplained, but it is probably due to the above causes. The increase in Item No. 2 chiefly occurs in the Godavery* District, and is due to many of the islands having been rented out for larger sums in consequence of the rise of the price of tobacco. The increase under Item No. 3 occurs chiefly in Nellore.† The Collector does not explain the cause. The increase under Item No. 4 is chiefly in the Kistna‡ District, and is unexplained. That in Item No. 5 occurs in Godavery§ and Nellore,‖ and is due to charge made on account of the excesses in the areas discovered by the survey. The chief items of Land Revenue, Miscellaneous, in which there appears a decrease are those noted in the margin. Item No. 1 occurs chiefly in the Malabar District, and is due to the diminished sales of lands which have escheated to Government. Item No. 2 occurs in the Trichinopoly District, where most of the revenue, which was the result of the examination set on foot in Fasli 1279, was brought to account last year, and only the small balance, due to the examination, brought under this head this year.

	RS.
1. North Arcot	25,930
2. Nellore	11,290
3. Chingleput	8,681
4. South Arcot	8,507

* Rupees 39,588.

† Rupees 23,149. ‡ Rupees 7,361.

§ Rupees 5,911. ‖ Rupees 6,164.

	RS.
1. Sale proceeds of escheat and waste lands	90,362
2. Concealed cultivation	17,486

35. LAND REVENUE, SPECIAL ITEMS. *Lands held on Cowle (lease on favourable terms).*—Subjoined is the usual abstract, showing the particulars of lands held on Cowle during Fasli 1282.

	RS.
Fasli 1281	10,010
„ 1282	7,370
Decrease...	2,640

	ACRES.	RS.	ACRES.	RS.
Cowle as per last year			45,231	24,199
Deduct—Land brought up to full assessment	5,380	5,833		
Land abandoned	1,508	1,697		
			6,888	7,530
Remainder...			38,343	16,669
Add—New cowle			1,682	1,673
Total...			40,025	18,342
Add—Second crop, and additional assessment and water-tax			...	679
			...	19,021
Deduct—Remission on account of waste		4		
Do. do. cowle		*11,647		
				11,651
Net Beriz...				7,370

---

* This is inclusive of Rupees 7,539, in Malabar, which is as usual excluded in the Statement No. 4.

The extent of lands held on cowle was 40,025 acres, paying to Government under the conditions of the cowles only Rupees 7,570. Most of the lands held on this tenure are situated in the Districts noted in the margin.

	RS.
1. Malabar	2,47[illegible]
2. Ganjam	1,111
3. South Canara	1,099
4. Kistna	845
5. Coimbatore	605
6. Salem	436
7. Madura	382
8. South Arcot	233

36. LAND REVENUE, SPECIAL ITEMS—*Villages settled on the Amani tenure (i.e., in which the produce was divided between the Cultivators and Government.)*—There were fourteen villages in the Districts of Chingleput, South Arcot, and Madura, in which the revenue was settled partly on the basis of a division of produce. The money rent collected in these villages amounted to Rupees 9,077, and the commuted value of the Government share of the produce after the usual deductions to Rupees 4,240, making a total of Rupees 13,317 as the revenue from the Amani villages. Compared with the results of the previous year there is an increase of Rupees 3,888 under this head. This is the result of a gross increase of Rupees 4,276, and a gross decrease of Rupees 388 as noted in the margin. In Tanjore the only village which was under Amani in 1871-72 was transferred to Ryotwar, and in South Arcot three villages in which there was no wet cultivation in 1871-72, and which were therefore entered under Ryotwar, were this year transferred to Amani. In Chingleput a new village, the Cazey's Inam of Coromandel resumed under the orders of Government, was brought under Amani settlement. These variations, added to the increased outturn in the Madura District, have resulted in the net increase of Rupees 3,888 under this head.

	Fasli 1871.	Fasli 1282.	Difference.
	RS.	RS.	RS.
South Arcot	6,171	8,975	+ 2,804
Madura	2,870	4,054	+ 1,184
Chingleput	...	288	+ 288
Total			4,276
Tanjore	388	...	— 388

G. O., 3rd April 1873, No. 383.

37. The entire Land Revenue, including all the foregoing items, thus amounts to Rupees 455,05,191. The Board have endeavoured to ascertain how much of this is due to irrigation and how much to other causes and the following is the result:—

	RS.
Revenue due to irrigation	201,35,083
Do. not due to irrigation	171,29,217
Do. With regard to which it cannot be ascertained how much is due to irrigation and how much not so due	82,40,891*
Total	455,05,191

*1. Permanently settled revenue	51,16,692
2. Quit-rent on Inam villages and minor inams	15,18,322
3. Revenue of South Canara	16,05,877
Total	82,40,891

Endeavours are still being made to ascertain how much of the revenue under Item No. 2 (Quit-rents) is obtained from irrigated lands, and the Board hope that they will be able to obtain the information next year. It is not necessary to notice here the particulars of each District regarding the revenue obtained from irrigation, as a separate statement containing that information will be submitted to Government in the Public Works Department.

38. LAND REVENUE, SPECIAL ITEMS—*Cultivation of special Crops.*—The extent of cultivation of sugar-cane, cotton, and indigo is shown in the subjoined abstract:—

Districts.	SUGAR-CANE.		COTTON.		INDIGO.	
	Fasli 1281.	Fasli 1282.	Fasli 1281.	Fasli 1282.	Fasli 1281.	Fasli 1282.
	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
Ganjam	4,648	3,820	10,196	6,288	102	1,112
Vizagapatam	6,865	9,579	15,409	17,582	8,345	6,946
Godavery	6,936	5,777	22,063	22,764	921	2,142
Kistna	...	...	261,301	263,303	32,600	40,592
Nellore	11	20	22,035	33,170	43,266	67,852
Cuddapah	2,938	2,384	80,624	97,167	48,860	59,052
Bellary	7,913	8,130	391,009	387,277	3,459	5,632
Kurnool	943	837	234,484	231,899	37,405	52,324
Madras	37	...	...	...	...	...
Chingleput	36	66	72	38	15,317	17,381
North Arcot	5,242	4,320	1,030	963	33,561	36,974
South Arcot	2,860	2,722	45,532	45,473	120,709	108,985
Tanjore	549	314	3,726	3,767	1,545	1,633
Trichinopoly	3,092	3,077	7,132	13,005	1,620	2,085
Madura	295	316	120,998	110,515	231	213
Tinnevelly	278	204	250,705	287,813	771	804
Coimbatore	2,420	2,488	142,237	178,660	...	45
Nilgiris	...	...	...	...	...	...
Salem	1,717	1,535	8,510	8,559	1,794	2,653
South Canara	862	783	...	32	...	...
Malabar	...	...	...	...	...	...
Total...	47,110	46,446	1,617,083	1,708,275	345,586	406,425
Government	26,867	25,980	1,031,761	1,083,273	276,625	314,926
Inam Lands	6,853	7,101	416,065	399,333	42,965	63,856
Zemindari Lands	13,390	13,365	169,257	225,669	25,996	27,643

39. Compared with the preceding year there was a slight falling off in sugar-cane cultivation, while in cotton and indigo there was a large increase. The decrease in the former occurs mainly in the Districts of North Arcot, Ganjam, Godavery, and Cuddapah. In Ganjam it is due to the damage caused by floods which covered the land, usually cultivated, with sand, and in the other districts it appears to be owing to ordinary causes, the land cultivated with the crop requiring rest. The increase under cotton and indigo is due both to the favourable season and to an improved demand for these products. The principal Districts in which there is an increase are named in the margin.

Cotton.	ACRES.
1. Tinnevelly	37,108
2. Coimbatore	36,423
3. Cuddapah	16,543
4. Nellore	11,135
5. Trichinopoly	5,873
Indigo.	
1. Nellore	24,586
2. Kurnool	14,919
3. Cuddapah	10,192
4. Kistna	7,992

40. LAND REVENUE—*Average Assessment per Acre.*—Subjoined is the abstract statement showing the average rate of assessment per acre cultivated in each district:—

Districts.	DRY.					WET.				
	Extent.	Assessment.	Average.			Extent.	Assessment.	Average.		
	ACRES.	RS.	RS.	A.	P.	ACRES.	RS.	RS.	A.	P.
1. Ganjam	107,836	1,38,186	1	4	6	278,141	6,16,324	2	14	4
2. Vizagapatam ...	49,057	53,416	1	1	1	24,256	1,28,007	5	4	5
3. Godavery	303,529	5,72,634	1	14	2	264,909	7,26,936	2	11	4
4. Kistna	1,152,849	20,93,743	1	7	1	169,867	6,69,349	3	14	11
5. Nellore	612,722	7,57,470	1	3	9	169,548	7,56,170	4	7	4
6. Cuddapah ...	1,141,183	8,71,898	0	12	3	102,279	6,99,468	6	13	5
7. Bellary	2,298,234	14,42,745	0	10	1	103,816	5,16,252	4	15	7
8. Kurnool	1,159,355	10,89,326	0	15	0	24,700	1,57,367	6	5	11
9. Madras	...	...	...			...	...	...		
10. Chingleput ...	188,408	2,73,657	1	7	3	250,140	9,57,005	3	11	9
11. North Arcot ...	390,383	5,50,059	1	6	5	189,845	10,93,811	5	12	2
12. South Arcot ...	816,384	14,05,671	1	11	5	269,610	14,46,730	5	5	10
13. Tanjore	249,005	3,11,459	1	4	0	716,649	35,20,016	4	14	7
14. Trichinopoly ...	689,680	6,07,977	0	15	6	129,768	5,47,696	4	3	6
15. Madura	623,211	8,87,544	1	5	0	130,613	5,89,776	4	8	7
16. Tinnevelly ...	881,563	7,20,781	0	13	3	158,098	15,56,232	9	13	6
17. Coimbatore ...	1,962,776	17,78,937	0	14	7	81,805	6,10,257	7	7	4
18. Nilgiris	47,036	24,984	0	8	4	40	90	2	4	0
19. Salem	1,035,138	12,55,850	1	2	6	85,753	4,83,711	5	10	3
20. South Canara ...	...	...	...			...	...	...		
21. Malabar	393,352	6,16,427	1	9	0	336,610	11,64,489	3	6	2
Total ...	14,491,362	151,88,764	1	1	1	3,451,466	161,38,635	4	10	10

41. EXTRA SOURCES OF REVENUE.—The results of the revenue from land having been discussed in the foregoing paragraphs, the other sources of revenue will next be reviewed. The extra sources are six in number:—

1. Excise on Spirits and Drugs (Abkari.)
2. Income-tax and License-tax.
3. Salt.
4. Sea Customs.
5. Land Customs.
6. Stamps.

NOTE.—Waste charged, second crop and additional assessment, and water-tax are not taken into account in the average.

In the Kistna and Godavery Deltas, the wet land is assessed as if it were dry land and the water is separately charged for. In the rest of the Presidency, a consolidated assessment is charged which takes the water into account.

35

		RS.
Fasli 1281		267,09,692
" 1282		266,66,656
	Decrease...	43,036

42. The revenue from each of these sources for the present and previous Faslis are compared in the following abstract. The result is a net decrease of Rupees 43,036:—

Sources of Revenue.		Fasli 1281.	Fasli 1282.	Increase.	Decrease.
		RS.	RS.	R.	RS.
Excise on Spirits and Drugs (Abkári)...		58,23,714	60,22,779	1,99,065	...
Income-tax		7,24,098	4,95,639	...	2,28,459
License-tax		272	171	...	101
Salt		128,88,940	128,51,911	...	37,029
Sea Customs		29,10,308	28,73,582	...	36,726
Land Customs...		2,05,900	1,95,369	...	10,531
Stamps...	Judicial or Court Fees ...	25,16,803	25,40,164	...	...
	Non-Judicial	16,39,657	16,87,041	...	...
		41,56,460	42,27,205	70,745	...
	Total...	267,09,692	266,66,656	2,69,810	3,12,846
	Net...	...	...	...	43,036

The variations in each case will now be noticed.

43. *Abkari.*—The revenue is raised partly by rents and partly under an Excise system in the five Districts noted in the margin, and in all the other Districts, except at the town of Madras, it is farmed out to the highest bidder. The monopoly under the Excise system in the five Districts above named was granted to certain Firms on the condition that, if the receipts fall below the sums noted opposite to them in the margin, which represented the largest amount likely to be obtained under the ordinary renting system, Government might put a stop to the arrangement made with them. The current demand under the new system has exceeded the minimum in each District except in Vizagapatam, where the question whether the arrangement shall cease or be continued is now under consideration. Comparing the demand with that of the previous year there is a decrease in the revenues of Vizagapatam and South Arcot, while there is an increase in the rest. The Collector of Chingleput states the increase in his District is larger than what is shown by the figures, since his demand for Fasli 1282 includes only the Arrack *collections* of eleven months, the kist of the last month being only payable in the first month of Fasli 1283. Taking

	Minimum fixed.	Current demand for Fasli 1282.
	RS.	RS.
1. Ganjam	66,000	76,559
2. Vizagapatam	1,50,000	*1,20,211
3. Chingleput	1,25,000	1,59,724
4. South Arcot	1,75,000	1,91,238
5. North Arcot	2,70,000	3,12,813

* Exclusive of Rupees 33,741, the revenue from Jeypore which is under Government management and of Rs. 1,311 the duty on Arrack brought from Chicacole for use in Vizagapatam.

	Fasli 1281.	Fasli 1282.
1. Ganjam	74,977	76,559
2. Vizagapatam ...	1,36,792	*1,53,952
3. Chingleput ...	1,58,110	1,59,724
4. North Arcot ...	3,04,579	3,12,813
5. South Arcot ...	2,33,580	1,91,238

* Inclusive of Rs. 33,741, the revenue from Jeypore.

the amount due on the arrack sold in June also the increase in Chingleput is stated to be Rs. 22,000. In the other Districts it is not clear how the demand has been calculated, whether the arrack collections of eleven months only have been taken into account as in Chingleput, or the full demand on the entire quantity issued from the distilleries within the Fasli. The latter appears to be the case. In North Arcot a remission of Rupees 26,920 has been granted from the current year's (Fasli 1282) demand as a compensation for the loss sustained by the toddy renters owing to the late period of the Fasli at which the toddy farm was leased out to them. If this sum, however be not taken into account, the demand for Fasli 1282 will fall short of that of Fasli 1281, by Rupees 18,686. The decrease in Vizagapatam and South Arcot is stated to be due to this being the first year of the new system.

In the Districts where the revenue is farmed out to the highest bidder there is on the whole an increase of Rupees 2,40,615. This is due to the renewal of the triennial leases at the commencement of Fasli 1282, and to great competition at the sale. In Madras where the Abkári revenue is managed under the immediate superintendence of the Revenue authorities, there has been an increase of Rupees 22,152, which is owing to the increase of dowles (the amount each shopkeeper agrees to sell), and the enhancement of the selling prices of the country arrack sold in the suburbs from Rupees 1-14-0 to Rupees 2-2-0 per gallon.

44. *Income-tax.*—The large decrease under this head is due to the exemption from taxation of incomes below Rupees 1,000 under Act VIII. of 1872, and to the total abolition of the tax from 1st April 1873.

	RS.
Fasli 1281	7,24,098
,, 1282	4,95,639
Decrease ...	2,28,459

45. *License-tax.*—The License-tax has long been abolished, but the small sum of Rupees 171, which was outstanding against previous faslis in North Arcot, was collected during the year.

46. *Salt.*—In the revenue from salt there is a small decrease of Rs. 37,029. The following is a comparison between the results of Fasli 1282, and Fasli 1281 :—

Items.	Fasli 1281.		Fasli 1282.	
	Quantity.	Amount.	Quantity.	Amount.
Sea Salt.	IN. MDS.	RS.	IN. MDS.	RS.
Home consumption ...	3,320,985	65,40,475	3,366,894	66,37,296
Inland do. ...	3,242,157	62,68,073	3,130,221	61,43,220
Exportation by sea ...	404,332	51,225	286,038	42,870
Sold to French Government ...	51,929	6,510	61,973	7,721
Supplied to other Districts on Government account ...	55,484	.....	42,000	.....
Miscellaneous ...	.....	8,038	.....	5,701
Total ...	7,074,817	128,74,316	6,896,226	128,36,308
Earth Salt.				
Bellary ...	.....	12,463	.....	13,260
Kurnool ...	.....	2,161	.....	2,343
Grand Total ...	7,074,817	128,88,940	6,896,226	128,51,911
Decrease, Rupees ...	.....	37,029	.....	.....

47. The decrease which the above figures disclose is only nominal. More than was lost in the sales was gained by increased duty collected on salt imported by private individuals chiefly in the District of South Canara. The total amount of duty collected in the Presidency on salt imported by private individuals in Fasli 1282 was Rupees 54,821, against Rupees 8,004 in the previous year. Looking, however, to the sales of salt in each District there is a gross decrease of Rupees 3,31,199 in five Districts, and a gross increase of Rupees 294,170 in the others as shown in the margin. In Kistna the decrease is due to a diminished demand from the Nizam's territories, which are now stated to be drawing their supplies from Bombay by rail. The decrease in Nellore and Tanjore is attributable to deficiency in the stock on hand. In the former, the demand in Fasli 1281 at certain salt factories, was unusually large owing to the insufficiency of the stock in Kistna, and the stock was thus greatly reduced, and in the latter, the deficiency was caused by the manufacture of salt during the past two years having been checked and impeded by untimely rains. In South Canara the sales in Fasli 1281 were unusually high owing to a scarcity of salt in North Canara and to large demands from Mysore. In Fasli 1282, however, the depressed state of the coffee market prevented the inland traders from resorting to the coast in as large numbers as in the preceding year, and there were besides, as already remarked, large importations of Government salt by private traders, and hence the decrease in the Government sales. The decrease in Malabar is small and does not call for remark. As regards the increase, it is conspicuous only in the three Northern Districts of Ganjam, Vizagapatam, and Godavery. In the first it is due to no sales having been effected at the salt factories of Ganjam and Womeravilly during the latter part of Fasli 1281, because there was none in stock at those stations, and to the more favourable character of the season of Fasli 1282 for salt traffic. In Vizagapatam the increase was owing to the re-opening of the Konada salt factory, to more active suppression of the illicit manufacture of earth-salt, and to a larger stock having accumulated at all the factories. The increase in Godavery is because large purchases of the article were made during the early portion of Fasli 1282, to make up for the smaller purchases effected in the latter part of Fasli 1281, in consequence of the channels having been unusually low and therefore unnavigable. The increase in the other Districts is small and calls for no remark.

	RS.
1. Kistna	— 40,566
2. Nellore	— 70,422
3. Tanjore	—1,07,478
4. South Canara	—1,07,976
5. Malabar	— 4,757
	3,31,199

	RS.
1. Ganjam	+1,14,994
2. Vizagapatam	+ 74,180
3. Godavery	+ 77,137
4. Chingleput	+ 1,946
5. South Arcot	+ 3,832
6. Madura	+ 4,519
7. Tinnevelly	+ 16,583
8. Earth Salt in Bellary and Kurnool	+ 979
	+ 2,94,170

48. *Quantity in Store.*—The subjoined abstract shows the stock on hand at the beginning and close of Fasli 1282 in comparison with the similar figures for Fasli 1281 :—

	Fasli 1281.	Fasli 1282.
	IN. MDS.	IN MDS.
Stock on hand at the beginning of the Fasli ...	6,926,606	7,904,996
Receipts during the year	8,327,976	5,902,876
Total ...	15,254,582	13,807,872
Sales including wastage	7,349,586	6,915,910
Balance at the end of the year	7,904,996	6,891,962

From the above it will be observed that, although the stock at the commencement of the year was larger than that in the previous year, still the quantity manufactured and the stock left at the close of the year were considerably less. The season was particularly adverse to salt manufacture in the Districts noted in the margin, and it was therefore found impossible to manufacture the required quantity of salt in those Districts. The deficiency of the stock was not felt, however, except in Tanjore and South Arcot. Prompt measures were adopted to remedy this deficiency, and salt was supplied to South Arcot from Chingleput, and a large quantity of salt formed naturally was collected at Vedaranyam in Tanjore.

1. Chingleput. 3. South Arcot.
2. Ganjam. 4. Tanjore.

49. The usual statement showing the quantities which Collectors recommend to be written off the accounts of Fasli 1282 on account of wastage is subjoined:—

Districts.	Contents of the heaps which are cleared.	Outturn of the heaps when sold.	Wastage.	Per centage of the wastage on column 2.	Value of the wastage of Salt at the present cost.	Value of the wastage of Salt at the monopoly price.
1	2	3	4	5	6	7
	MDS. VIS. POLLUMS.	MDS. VIS. POLLUMS.	MDS. VIS. POLLUMS.		RS. A. P.	RS. A. P.
Ganjam	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Vizagapatam	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Godavery	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Kistna	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Nellore	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Chingleput	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
South Arcot	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Do. [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Tanjore	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Madura	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Tinnevelly	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
South Canara	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Malabar	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]	62,876 11 6	6,26,866 0 4

50. The rate of wastage exceeds the usual five per cent. in the Districts of Vizagapatam, Chingleput, South Arcot and Tanjore, and is mainly due to the damage done to the salt heaps by the cyclone and the heavy rains of 1871 and 1872. The salt sold in Vizagapatam was also old, having been stored in 1868, and in Chingleput there was a radical defect in the system of storage which entailed a large wastage, but which has been since corrected. The Collectors have shown sufficient reasons for recommending the quantities mentioned by them to be written off the accounts as wastage, and the Board therefore resolve to request Government to allow this to be done.

51. *Charges.*—The charges attending the administration of the salt monopoly during Fasli 1282 were Rupees 1,64,151 less than in the preceding year. The details are given below:—

Items.	Fasli 1281.	Fasli 1282.	Increase.	Decrease.
Charges of Collections.	RS.	RS.	RS.	RS.
Fixed Establishment	2,22,725	2,20,104	...	2,621
Country Stationery and Sadervard	2,269	2,130	161	...
Travelling allowance to officers, etc.	8,051	9,610	559	...
Charges for the provision of Salt.				
Purchase and Manufacturer's share	10,35,158	9,09,864	...	1,25,294
Charges for conveying and storing salt	1,07,660	73,937	...	33,723
Do. for exporting salt	10,816	5,432	...	5,384
Freight on salt imported	4,600	...	...	4,600
Salt compensation	256	186	...	70
Petty construction and repairs, and contingencies	1,87,265	1,94,086	6,821	...
Grand Total ...	15,79,800	14,15,649	...	1,64,151

The net decrease in charges is chiefly due to more limited manufacture, the cause of which has been already explained. Great attention was paid to the repairs, etc., of the factories and their approaches, which are so necessary for developing and even maintaining the salt revenue, and the amount expended on such works in each District during the year under report is given below in comparison with that in the preceding year:—

Districts.	Fasli 1281.	Fasli 1282.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Ganjam	11,254	14,811	3,557	...
Vizagapatam	21,792	10,980	...	10,812
Godavery	8,541	13,775	5,234	...
Kistna	2,512	2,314	...	198
Nellore	12,164	24,205	12,041	...
Chingleput	57,980	61,959	3,973	...
South Arcot	10,467	10,548	81	...
Tanjore	18,602	8,495	...	10,167
Madura	4,720	822	...	3,898
Tinnevelly	10,939	18,544	7,605	...
South Canara	14,705	15,052	347	...
Malabar	1,709	4,937	3,228	...
Total ...	1,75,391	1,86,382	36,066	25,075
Net Increase ...	...	...	10,991	...

After deducting the charges from the gross receipts the net revenue amounted to Rupees 114,36,977 as shown below:—

———	Collections.	Charges.	Ratio.	Net Revenue.
	RS.	RS.	RS.	RS.
Fasli 1281 ...	128,87,193	15,79,800	12¼ per cent.	113,07,393
,, 1282 ...	128,52,626	14,15,649	11 ,,	114,36,977

	RS.
Fasli 1281	29,10,308
,, 1282	28,73,582
Decrease...	36,726

* 1. South Canara	39,649
2. Ganjam	38,600
3. Madras	17,702
4. Kistna...	668
5. Nellore	35
† 1. Malabar	60,526
2. Tinnevelly	19,069
3. Vizagapatam	17,816
4. Godavery	16,220
5. South Arcot	14,260
6. Madura	4,978
7. Tanjore	511

52. Sea Customs.—Imports and exports by sea yielded a revenue of Rupees 28,73,582, which is less by Rupees 36,726 than that of the previous year. There was a gross increase of Rupees 96,654 in five* Districts, and a gross decrease of Rupees 1,33,380 in the other seven.† The large increase in the South Canara District is owing to larger importations of private salt from Goa, and of European liquors from Foreign ports. The increase in the Ganjam District is due to increased exportation, and that in Madras to larger exports of hides, indigo, and seeds of various sorts. The increase in Kistna and Nellore is small and does not call for remark. It may be here observed that the Collector of Madras does not include the Sea Customs revenue in his Jumabundy report. In future he will be good enough to include it and explain variations. As regards the districts in which there is a falling off, it will be observed that the largest decrease occurs in Malabar, which is attributable to smaller exports of cocoanut-oil and pepper. The decrease in Tinnevelly is due to smaller importations of cotton piece-goods and thread, and in Vizagapatam, Godavery, and South Arcot to the falling off in the export trade chiefly in paddy. The decrease in the other two Districts, Madura and Tanjore, is small and does not call for remark.

	RS.
‡ Godavery	310
South Arcot	1,00,268
Tanjore...	83,268
Malabar	11,523
Total...	1,95,369
Fasli 1281	2,05,900
,, 1282	1,95,369
Decrease...	10,531

53. Land Customs.—The revenue from Land Customs accrues in four‡ Districts, and amounted during the year under report to Rupees 1,95,369 against Rupees 2,05,900 in the previous year. The decrease is chiefly in the District of South Arcot and is not accounted for.

	RS.
Fasli 1281	41,56,460
,, 1282	42,27,205
Increase...	70,745
§ Fasli 1281	25,16,803
,, 1282	25,40,164
Increase...	23,361
‖ Fasli 1281	16,39,657
,, 1282	16,87,041
Increase...	47,384

54. Stamps.—The revenue from Stamps for Fasli 1282 amounted to Rupees 42,27,205. Of this sum Rupees 25,40,164§ were derived from Court Fees Stamps, and Rupees 16,87,041‖ from General and Non-Judicial Stamps. The total revenue compared with that in the previous Fasli shows an increase of Rupees 70,745. The increase under Court Fees Stamps is partly due to ordinary causes and partly to the fact that batta for the service of processes, which had hitherto been paid in cash, was paid during the year in Court Fees Stamps. The increase under General Stamp Revenue is due to the greater development of money transactions caused by the general prosperity of the country.

Demand.	RS.
Fasli 1281...	712,16,023
,, 1282...	721,71,787
Increase...	9,55,764
Collections including Remissions.	RS.
Fasli 1281...	654,77,269
,, 1282...	672,79,520
Increase...	18,02,251
Balance at the close of the Fasli.	RS.
Fasli 1281	57,38,754
,, 1282	48,92,267
Decrease...	8,46,487

55. Entire Current Demand, Collections, and Balance under all sources of Revenue.—The entire Demand, Collection, and Balance under all sources of Revenue are exhibited in the subjoined abstract.

56. The current demand amounted to Rupees 721,71,787. Of this Rupees 672,47,954 (or 93·2 per cent.) were collected within the Fasli, and Rupees 31,566 remitted, leaving a balance of Rupees 48,92,267 (or 6·8 per cent.) when the year closed. The subsequent collections up to October 1873 amounted to Rupees 35,06,015, so that Rs. 13,86,252 still remained to be collected at the end of October 1873. This sum is 1·9 percent. of the demand.

Items.	Current Demand.	Collections.	Remissions.	Balance.	Subsequent collections and remissions up to 31st October 1873.	Balance.
	RS.	RS.	RS.	RS.	RS.	RS.
Permanently Settled	51,16,333	42,51,737	......	8,64,595	6,16,161	2,48,434
Judi on Shrotriem, etc.	6,42,181	5,16,870	......	1,25,311	80,876	44,435
Ryotwar	358,38,019	332,29,529	......	26,09,090	18,86,325	7,22,765
Miscellaneous	39,07,999	30,11,815	......	8,96,184	5,45,858	3,50,326
Total ...	455,05,131	410,09,951	......	44,95,180	31,29,220	13,65,960
Excise on Spirits and Drugs, (Abkári)...	60,22,779	56,06,322	30,375	3,86,082	3,71,491	14,591
Income-tax	4,95,639	4,84,837	1,191	9,611	4,019	5,592
License-tax	171	171	......	......	......	......
Sea Customs	28,73,582	28,73,145	......	437	437	......
Land Customs	1,95,369	1,95,369	......	......	......	......
Salt	128,51,911	128,50,954	......	957	848	109
Stamps ... {Court Fees	25,40,164	42,27,205	......	......	......	......
Stamps ... {Non-Judicial ...	16,87,041		......	......	......	......
Total ...	266,66,656	262,38,003	31,566	3,97,087	3,76,795	20,292
Grand Total ...	721,71,787	672,47,954	31,566	48,92,267	35,06,015	13,86,252

	RS.
Fasli 1281	5,12,601
,, 1282	2,48,434
	RS.
*1. Madura	1,24,026
2. Salem	33,975
3. Ganjam	27,868
4. Chingleput	21,096
5. Malabar	15,000
6. Vizagapatam	12,835
7. Kistna	4,761
8. Godavery	4,377
9. North Arcot	3,359
10. Tinnevelly	1,137
Total...	2,48,434

57. Current Balances—*Permanently settled.*—The balance of Permanently settled revenue at the end of October 1873 amounted to Rupees 2,48,434, and is nearly 51 per cent. less than the corresponding sum for the previous year. It is distributed over the districts noted in the margin. The largest balance is against the Madura District, and is due chiefly by the Ramnad estate where the collection was suspended in conformity with the instructions contained in G. O., dated 23rd May 1873, No. 529. Steps have been since taken to realize the

arrears as directed in G. O., dated 14th August 1873, No. 850. In Salem it is due from estates belonging to minor proprietors, and they have been placed under attachment. In Ganjam 5,500 Rupees are due from the Zemindari of Seerghur, which is now under the Court of Wards. There were no funds available for the payment of the rent due to Government by this estate, the income of Fasli 1282 having been anticipated by the adoptive mother of the minor Zemindar prior to the assumption of the management by the Court of Wards. The remaining balance is stated to be due from certain Zemindars in the Sub Division, and steps have been taken to realize it soon. In Chingleput the Collector states that the amount is now being collected chiefly by coercive process. The balances in the other districts are small and do not call for remark. Prompt measures have been taken for their speedy collection.

	RS.
Fasli 1281 ...	11,165
,, 1282 ...	14,435

	RS.
*1. Chingleput ...	[illegible]
2. Salem ...	[illegible]
3. Cuddapah ...	4,320
4. Madura ...	3,027
5. Ganjam ...	2,890
6. North Arcot ...	2,669

58. CURRENT BALANCES—*Shrotriem Jodi (Quit-rent).*—There was a balance of Rupees 14,435 outstanding at the end of October 1873, on account of quit-rent due from Shrotriems. This balance is slightly in excess of the corresponding sum for last year. It is distributed over all the Districts, but exists chiefly in the Districts noted in the margin. The Collectors state that due measures have been adopted for realizing the balances soon.

	RS.
Fasli 1281 ...	7,16,717
,, 1282 ...	7,22,765

	RS.
1. Chingleput ...	1,78,646
2. Nellore ...	71,670
3. Tanjore ...	70,312
4. Salem ...	65,505
5. Ganjam ...	60,475
6. North Arcot ...	49,310
7. Madura ...	41,038
8. Cuddapah ...	35,781
9. Malabar ...	27,391

59. CURRENT BALANCES—*Ryotwar.*—The balance under "Ryotwar" amounted to Rupees 7,22,765, or 2 per cent. of the demand which is the same percentage as that for the previous year. The collections within the Fasli amounted to 92·8 per cent. of the demand, and the subsequent collections to 5·2 per cent. The collections are on the whole satisfactory and creditable to the officers concerned. Much of the balance is outstanding in the Districts noted in the margin. As usual the district of Chingleput heads the list. The Collector states that the arrears are being collected chiefly by coercive means. The real cause of the heavy balance year after year in this District appears to be the desire on the part of the Mirassidars to retain more lands in their pattas than they have the means to cultivate efficiently and pay for. The Mirassi [illegible] attachment to the land and are reluctant to let the non-Mirassidars take up lands for cultivation, especially in the present unsettled state of the Mirassi question; consequently, whenever there is an application by an outsider the Mirassidars take up the land, and thus ryots who have means are left without land, while those who have land possess no means. The balances in the other Districts are not large and are being collected.

39

	RS.
Fasli 1281 ...	3,75,857
,, 1282 ...	3,50,326

60. CURRENT BALANCES—*Land Revenue, Miscellaneous.*—The balance of Rupees 3,50,326 under "Land Revenue, Miscellaneous," is spread all over the Districts and is slightly less than the corresponding sum for the previous year. The Districts in which the balance is large are noted in the margin. The greater portion of the balance under this head in Godavery appears to be left uncollected for the same reasons (which will be explained hereafter) for which the arrears of the past Faslis in this District are still left uncollected. In the other Districts the balances are not large and do not call for remark. They are all in the course of collection.

	RS.
1. Godavery ...	70,628
2. Nellore ...	52,045
3. Chingleput ...	52,707
4. North Arcot ...	40,041
5. Madras ...	17,867

	RS.
Fasli 1281 ...	1,02,954
,, 1282 ...	14,590
Decrease ...	88,364
Vizagapatam ...	14,495
Madras ...	95
	14,590

61. CURRENT BALANCES—*Abkari.*—The balance of Abkrai revenue yet to be collected on account of Fasli 1282 is Rupees 14,590, which is a great deal less than that for the previous Fasli. The Districts in which the balances are outstanding are noted in the margin.

	Fasli. 1281.	Fasli. 1282.
	RS.	RS.
Income-tax ...	15,362	5,592
Salt ...	176	109

62. The balances under "Income-tax and Salt" are small and call for no remark.

63. ARREARS, DEMAND, COLLECTIONS, AND BALANCE UNDER ALL SOURCES OF REVENUE.—The subjoined tabular statement exhibits the Demand, Collection, and Balance of Arrears under land and other Sources of Revenue up to the end of October 1873.

Items	Demand.	Collection	Remissions.	Balance.	Subsequent Collection and Remission.	Balance.			Total.
						Recoverable and Doubtful.	Irrecoverable.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	A. P.	RS.
Permanently Settled ...	13,40,814	8,68,545	...	4,72,269	80,744	4,23,973	9,553	12 4	4,35,525
Shrotriem Jodi ...	1,66,651	1,39,703	...	26,944	7,200	18,749	993	13 11	19,744
Ryotwar ...	34,70,951	28,27,114	9,267	6,30,667	49,318	2,70,176	2,11,093	1 9	4,81,269
Miscellaneous ...	13,07,196	8,34,763	394	4,71,040	21,151	3,36,811	1,13,074	6 6	4,49,839
Excise on Spirits and Drugs (Abkari) ...	5,48,308	4,46,904	30,415	63,089	35,076	24,082	3,820	14 9	27,910
Income-tax ...	68,630	36,660	692	27,563	6,243	4,896	16,034	2 5	20,929
License-tax ...	...	...	...	...	...	...	...	...	...
Salt ...	1,843	1,672	...	171	11	16	143	8 0	160
Sea Customs ...	437	437	...	...	...	...	...	...	...
Total...	68,95,020	52,59,791	40,602	15,94,637	1,86,046	10,74,796	3,00,789	12 5	14,35,589

It will be observed that the amount of arrears brought forward in the above statement is less by Rupees 8,083 than that shown in the previous year's account as the outstanding balance at the end of Fasli 1281. This difference is the result of a mistake in the previous return, in which the Abkari collections (current) of South Canara were entered as Rupees 1,08,163 instead of Rupees 1,16,246. The actual

39

amount thus outstanding at the beginning of the Fasli was Rupees 68,95,020, of which Rupees 52,59,791 were collected, and Rupees 40,692 remitted. There remained at the end of Fasli 1282 a balance of Rupees 15,94,537, which has since been reduced by subsequent collections and remissions to Rupees 14,35,489. Of this last balance, Rupees 10,74,706 are stated by Collectors to be recoverable or doubtful, and Rupees 3,60,783 to be irrecoverable. The recoverable and doubtful balance is chiefly in the districts noted in the margin. The balance in Madura is the largest and is due for the most part by the Ramnad estate, which is under the Court of Wards, and it will be realized as soon as funds are available. In Godavery a large portion of the balance is stated to be doubtful, consisting of (1) the assessment of lands claimed as Inams, (2) the water-tax of lands alleged to be not irrigable by direct flow, and (3) water-tax charged in Zemindari and Inam lands, which claim to be free of water-rate as being customary manul wet. The Collector states that instructions have been issued to complete the inquiry on these matters as early as practicable. The arrears in Chingleput are being collected chiefly by coercive process, property to the value of Rupees 1,45,000 being now under attachment. The Collector states, that nearly half the arrears of Permanently Settled Revenue is due on estates in which a great deal of land for which the compensation is being settled has been taken up in connection with the Chembrambakum Irrigation project, and the delay in realizing the remainder is due to impediments arising from the old rule (now rescinded) that personal property must be attached in the first instance before attaching and selling the estate itself. The arrears of Shrotriem quit-rent are chiefly due on unenfranchised villages, and the Collector is going to apply for the sanction of Government in order to resume them. In North Arcot and Nellore the Collectors state that measures have been adopted for realizing the arrears.

	RS.
1. Madura	4,13,856
2. Godavery	1,68,941
3. Chingleput	1,36,165
4. North Arcot	1,12,844
5. Nellore	83,059

64. The irrecoverable portions of the arrears must now be briefly noticed.

65. The sanction of Government for writing off the irrecoverable arrears, recommended in the Settlement Report of Fasli 1281, not having been yet communicated to Collectors, they are again included in the Statement No. 6 now forwarded. The Board will, however, only notice here such sums as are now shown for the first time:—

—	Amount recommended to be written off in paragraph 68 of Settlement Report of Fasli 1281.	Deduct sums since collected.	Remainder.	Add amount now recommended to be written off.	Total amount to be written off.
	RS.	RS.	RS.	RS.	RS.
Permanently Settled	7,231	...	7,231	2,322	9,553
Shrotriem Jodi	702	1	701	293	994
Ryotwar	1,10,110	3,256	1,06,854	1,04,239	2,11,093
Miscellaneous	50,742	331	50,411	68,663	1,19,074
Total...	1,68,785	3,588	1,65,197	1,75,517	3,40,714
Abkari	2,796	1	2,795	1,036	3,831
Income-tax	13,027	1	13,026	3,068	16,094
Salt	54	...	54	89	143
Total...	15,877	2	15,875	4,193	20,068
Grand Total...	1,84,662	3,590	1,81,072	1,79,710	3,60,782

66. Permanently Settled.—First, those against Permanently Settled estates. The arrears amount to Rupees 2,322 in the Districts noted in the margin. The amount entered against Kistna is the sum withheld by the Zemindar of Chevendramutta on account of certain quit-rent collected by Government on an Inam in the estate, which was afterwards declared by Government to be due to the Zemindar—*Vide* G. O., dated 14th July 1871, No. 1,221. The sum entered against the Madura District is the quit-rent on certain enfranchised Inams in Zemindaries, erroneously included in the demand of Fasli 1280, because the title-deeds were not distributed until in Fasli 1281. In Tinnevelly it is the amount of quit-rent on Inams in Zemindaries erroneously added to the Government demand against the Zemindaries after it had been collected and duly credited in the accounts as Land Revenue, Miscellaneous. The amount entered against the Salem District is the assessment of lands taken up for public purposes.

	RS.	A.	P.
1. Kistna	128	0	0
2. Madura	67	0	9
3. Tinnevelly	196	8	8
4. Salem	1,930	9	11
Total...	2,322	3	4

67. Arrears Irrecoverable—*Shrotriem quit-rent.*—The irrecoverable Shrotriem Jodi, which the Collectors recommend to be written off, amounts to Rupees 1,389-8-10 as shown in the margin. In Godavery, it is an excess amount demanded by mistake. In Nellore it is partly an excess over the proper demand and partly the amount withheld by the Shrotriemdars on account of an equal sum due to them from certain Inamdars having been collected by Government. In North Arcot it is the quit-rent of an Inam village bought in by Government when sold for arrears of revenue, and in South Arcot and Salem it is the quit-rent on lands taken up for public purposes. The Collectors of Cuddapah and Kistna do not explain clearly why the amounts cannot be recovered and pending explanation which has been called for the amounts must remain in the accounts.

	RS.	A.	P.
1. Godavery	43	0	0
2. Kistna	988	9	1
3. Nellore	13	0	0
4. Cuddapah	108	0	10
5. North Arcot	91	7	5
6. South Arcot	9	12	1
7. Salem	135	11	5
Total...	1,389	8	10
Amount recommended by the Board.	292	14	11

68. Arrears Irrecoverable.—*Ryotwar and Miscellaneous.*—The arrears under Ryotwar and Miscellaneous which the Collectors recommend to be written off the accounts amount to Rupees 1,72,902 as shown in the margin. The reasons are detailed below.

	RS.
1. Ganjam	1,077
2. Vizagapatam	1,853
3. Godavery	17,042
4. Kistna...	9,773
5. Nellore...	20,985
6. Cuddapah	6,229
7. Bellary...	15,836
8. Kurnool	2,152
9. Madras...	4,571
10. Chingleput	13,714
11. North Arcot	5,181
12. South Arcot...	31,255
13. Tanjore...	1,961
14. Trichinopoly	2,534
15. Madura...	3,136
16. Tinnevelly	2,821
17. Coimbatore	2,672
18. Nilgiris...	701
19. Salem	27,928
20. South Canara	442
21. Malabar...	1,016
Total.	1,72,902

	RS.
1. Amount irrecoverable by reason of death, desertion or insolvency of defaulters including the assessment of lands put up for sale on account of arrears and bought in by Government...	1,09,120
2. Assessment, quit-rent or water-rate improperly charged	22,576
3. Assessment on resumed Inams left unoccupied	490
4. Do. of lands relinquished	1,362
5. Amount not collected on account of deficits found by measurement in the land occupied	825
6. Assessment of land taken up for public purposes	2,362
7. Amount lost in embezzlements by Village Officers	451
8. Waste charged for at the annual settlement but subsequently remitted	13,143
9. Assessment of putta lands given in lieu of Service Inams	419
10. Quit-rent on Service Inams in Bellary	7,337
11. Assessment on lands converted into freeholds	220
12. Quit-rent due for more than six years in Madras	2,146
13. Assessment on certain Police Inams in South Arcot ordered to be entered in the Demand but not to be collected pending the formal grant of the land in Inam	2,386
14. Assessment on land flooded	526
15. Do. washed away by rivers	900
16. Assessment on lands placed in the possession of ryots too late for cultivation	226
17. For miscellaneous reasons	8,413
Total...	1,72,902

Item No. 10 was withheld last year. The Collector has since explained that he proposes to write off the quit-rent, as it is usual to do so to give to the office-holders a suitable remuneration under paragraph 33 of the G. O., dated 2nd June 1857, No. 531. While permitting the Collector to include the arrears outstanding under irrecoverable balances, the Board directed him to discontinue the practice in future and requested him to recommend once for all a reduction in the quit-rent till the Inams are enfranchised, if such a course is called for in any case with reference to the present amount of the emoluments of the office-holders. (Board's Proceedings, dated 10th June 1873, No. 973.)

69. Arrears Irrecoverable—*Abkári.*—The irrecoverable arrears under Abkári, amounting to Rupees 1,035, appertain to the Districts noted in the margin. The balance in Godavery is due by the late Renter of Ramachendrapoor, who died without leaving property. In Salem it is the amount withheld by the Abkári Renter in Fasli 1281 on account of a like amount paid by him in excess in Fasli 1280; and in Malabar it is the kist payable by the Abkári Renter on certain amshoms or groups of villages ceded to the Cochin Circar under G. O., dated 6th October 1870, No. 1,313.

	RS.	A.	P.
1. Godavery	986	0	0
2. Salem	9	13	11
3. Malabar	40	0	0
Total...	1,035	13	11

70. Arrears Irrecoverable—*Income-tax.*—The irrecoverable balance of Rupees 3,194-3-7 under this head relates to the Districts noted in the margin. The Collector of Kistna does not explain the reason for remitting the sum of Rupees 126-1-0. It will therefore be disallowed. The Board recommend that the other sums which consist of the following items be written off:—

	RS.	A.	P.
1. Vizagapatam	87	1	6
2. Godavery	272	0	0
3. Kistna	126	1	0
4. Nellore	537	2	7
5. Bellary	28	0	0
6. Madras	1,619	12	4
7. Tanjore	221	12	8
8. Tinnevelly	290	5	6
Total...	3,194	3	7

	RS.	A.	P.
1. Amount erroneously included in the demand	230	13	10
2. Amount which the Collector recommends to be written off in consequence of the death, desertion, or poverty of the defaulters	2,526	3	9
3. Tax still shown as a balance due, the amount having been collected and erroneously credited to Fines	87	4	0
4. Amount left uncollected in Nellore, the party having paid his tax in Kistna	26	8	0
5. Surcharge irrecoverable	145	4	0
6. Amount remitted on appeal	52	1	0
	3,068	2	7

71. Arrears Irrecoverable—*Salt.*—The small amount of Rupees 89-8-0 under this head appertains to earth-salt in Bellary and Kurnool. In Kurnool a portion of this is stated to have been erroneously charged on Modas (or places where salt is made from salt earth) not cultivated, the remainder being the balance on Modas relinquished or remaining after the sale of the defaulters' property. In Bellary 8 Rupees is the amount demanded in excess of the amount really due, and the remaining 24 Rupees is to be remitted in consequence of the death, desertion, or insolvency of the defaulters.

	RS.	A.	P.
Bellary	32	0	0
Kurnool	57	8	0
Total...	89	8	0

72. Total Arrears.—The total irrecoverable arrears recommended for remission in reference to the foregoing remarks, exclusive of those with regard to which a similar recommendation was made in the last report, are summarized under each head in the margin. In the annexed details however, the amounts exhibited against each district include the sum recommended for remission in the previous Fasli as mentioned above.

	RS.
Permanently Settled	2,322
Shrotriem Jodi	293
Ryotwar and Miscellaneous	1,72,902
Abkári	1,036
Income-tax	3,068
Salt	89
Total...	1,79,710

141

Districts.	Irrecoverable Balance.								
	Land Revenue.					Abkári.	Income-tax.	Salt.	Grand Total.
	Permanently settled.	Shrotriem Jodi.	Ryotwar.	Miscellaneous.	Total				
1	2	3	4	5	6	7	8	9	10
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam	...	...	1,664 1 1	105 12 9	1,769 13 10	...	...	...	1,769 13 10
Vizagapatam	...	0 3 3	3,787 6 0	875 3 6	4,662 12 11	2,415 0 4	363 5 6	...	7,441 2 9
Godavery	1,646 0 0	91 0 1	6,039 10 1	29,653 5 0	37,429 15 2	1,168 13 10	1,908 2 4	...	40,506 15 4
Kistna	128 0 0	403 1 5	13,627 2 7	7,385 12 3	21,544 0 3	...	...	...	21,544 0 3
Nellore	...	23 0 0	20,827 2 6	8,000 12 6	28,850 15 0	...	1,563 15 6	...	30,414 14 6
Cuddapah	...	143 4 10	7,020 7 7	4,763 11 7	11,927 8 0	...	2,396 3 3	...	14,323 11 3
Bellary	...	...	13,561 13 4	14,740 13 10	28,302 11 2	...	37 0 0	86 0 0	28,425 11 2
Kurnool	...	...	2,338 15 10	2,106 3 6	4,445 3 4	...	...	57 8 0	4,502 11 4
Madras	...	...	...	12,274 12 4	12,274 12 4	169 2 8	5,543 12 4	...	17,987 11 4
Chingleput	...	...	17,771 8 9	7,686 2 7	25,457 11 4	...	...	...	25,457 11 4
North Arcot	5,584 9 0	91 7 5	16,903 7 2	7,372 6 6	29,951 14 1	...	...	...	29,951 14 1
South Arcot	...	106 1 6	25,352 1 5	19,152 15 4	44,611 2 5	...	1,096 2 5	...	45,707 4 3
Tanjore	...	...	3,564 14 0	148 10 1	3,713 8 1	...	2,635 1 10	...	6,348 9 11
Trichinopoly	...	...	4,107 3 6	1,093 6 3	5,200 9 9	...	...	...	5,200 9 9
Madura	67 0 9	...	5,041 0 9	340 6 8	5,448 8 2	...	...	...	5,448 8 2
Tinnevelly	196 8 8	...	25,001 0 0	512 0 7	25,709 9 3	...	578 8 6	...	26,288 1 9
Coimbatore	...	...	4,801 3 6	23 2 10	4,824 6 4	...	...	...	4,824 6 4
Nilgiris	...	...	3,135 12 2	4 7 0	3,140 3 2	...	...	...	3,140 3 2
Salem	1,930 9 11	135 11 5	32,814 5 8	3,320 8 9	38,201 4 9	9 13 11	...	...	38,211 2 8
South Canara	...	...	479 11 11	113 11 0	593 6 11	...	...	...	593 6 11
Malabar	...	...	2,654 1 11	...	2,654 1 11	40 0 0	...	...	2,694 1 11
Total...	9,552 12 4	993 13 11	2,11,093 1 9	1,19,074 6 0	3,40,714 2 0	3,830 14 9	16,094 3 8	143 8 0	3,60,782 12 5

73. The Collectors state that the old balances were fully inquired into by the settling officers, and that what they have recommended to be written off is really irrecoverable. The Board accordingly request the sanction of Government for writing off the accounts, the whole of the amount detailed in the foregoing statement.

74. Besides the above, certain sums appertaining to Fasli 1282 are reported to be irrecoverable, and the Collectors recommend that they should be written off the accounts. They are shown in the margin. The amount entered against Salem is the sum which the ryots of the Utengherry Taluq were allowed to withhold in consequence of their having paid a similar amount in Fasli 1281 in excess of the demand. The amount against Tinnevelly was improperly included in the demand on account of third crop in the taluq of Nangunery, and in *Kistna it is the remission* granted in the Bezwada and Gudiwada Taluqs subsequent to the settlement. The Abkári revenue, which it is proposed to write off in Madras, is an erroneous charge against a shopkeeper on account of trees stamped for another party, and the Income-tax is the sum due from parties who have become paupers. The Board recommend that these sums also may be written off.

		RS. A. P.
Ryotwar.	1. Salem...	8,529 6 3
	2. Tinnevelly	125 12 4
	3. Kistna	5,389 4 7
Abkári, Madras		95 12 0
Income-tax		65 0 0
	Total...	14,205 3 2

75. ARREARS RECOVERABLE AND DOUBTFUL.—The arrears recoverable and doubtful under all heads appertain to the Districts and to the Faslis detailed in the accompanying M. S. statement, an abstract of which is as follows.

Items	Fasli 1265.	Fasli 1266.	Fasli 1267.	Fasli 1268.	Fasli 1269.	Fasli 1270.	Fasli 1271.	Fasli 1272.	Fasli 1273.	Fasli 1274.	Fasli 1275.	Fasli 1276.	Fasli 1277.	Fasli 1278.	Fasli 1279.	Fasli 1280.	Fasli 1281.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently Settled ...	...	...	...	...	...	...	...	...	...	...	...	...	...	242	240	78,558	3,46,119	4,25,978
Quit-rent on Shrotriem and Inam Villages ...	...	...	...	...	...	60	60	87	35	36	310	204	343	1,168	2,537	4,457	9,937	18,749
Ryotwar ...	2	33	30	185	194	183	221	899	764	656	2,053	8,955	3,879	18,109	30,370	68,879	1,46,507	2,70,176
Miscellaneous ...	...	...	...	...	168	1,469	10,586	1,255	4,700	15,270	13,595	17,141	18,981	25,926	30,939	61,334	1,24,826	3,50,814
Total...	2	33	30	185	362	1,652	10,881	2,231	5,499	15,744	16,473	23,300	22,903	40,612	64,071	3,12,535	6,26,339	10,45,712
Abkari ...	...	...	...	...	...	...	...	...	...	...	...	...	1,829	295	...	4,753	16,508	24,085
Income-tax ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	323	1,495	3,130	4,956
Salt ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16	16
Total...	2	33	30	185	362	1,652	10,881	2,231	5,499	15,744	16,473	23,300	24,736	40,907	64,394	3,18,729	6,46,548	10,74,766

43

From the foregoing it will be observed that the arrears at the close of October 1873, after deducting those which the Board have recommended to be written off, amounted to Rupees 10,74,766. The Collectors concerned are requested to take early measures for recovering or otherwise disposing of these balances.

76. COMPARATIVE VIEW OF COLLECTIONS FROM ALL SOURCES, CURRENT AND ARREARS, WITHIN THE FASLI.—The following statement exhibits the Collections, Current and Arrears under all heads of Revenue in comparison with the previous years, the result being a net increase of Rupees 9,21,726 in the collections actually brought into the Treasury over those of Fasli 1281:—

	RS.
Fasli 1281	7,13,86,020
,, 1282	7,23,07,746
Increase...	9,21,726

Items	Fasli 1281. Current.	Fasli 1281. Arrears.	Fasli 1281. Total.	Fasli 1282. Current.	Fasli 1282. Arrears.	Fasli 1282. Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently Settled...	30,42,212	11,28,321	41,70,533	42,41,73[illegible]	[illegible]	[illegible]	...	22,158
Jodi on Shrotriem Villages... ...	4,92,946	1,37,169	6,30,115	4,51,146	1,33,780	4,36,[illegible]	23,[illegible]	...
Ryotwar	319,11,032	41,80,484	361,[illegible]	332,[illegible]	29,12,114	361,76,[illegible]	9,57,[illegible]	...
Miscellaneous ...	38,09,689	9,24,398	47,33,[illegible]	38,11,411	8,01,131	[illegible]	84,[illegible]	...
Total...	392,56,207	55,04,[illegible]	447,61,[illegible]	419,[illegible]	41,79,1[illegible]	[illegible]	16,57,[illegible]	...
Excise on Spirits and Drugs (Abkari) ...	55,77,531	6,36,844	62,13,[illegible]	56,06,110	1,42,90[illegible]	60,54,1[illegible]	1,40,377	...
Income-tax ...	6,32,094	77,071	7,10,1[illegible]	5,84,5[illegible]	30,61[illegible]	6,15,[illegible]	...	2,45,688
License-tax ...	273	...	273	...	...	...	...	261
Salt	125,87,195	828	125,88,023	125,29,[illegible]	1,675	125,30,[illegible]	...	18,[illegible]
Sea Customs ...	20,69,971	...	20,69,971	20,75,1[illegible]	[illegible]	20,75,[illegible]	...	58,2[illegible]
Land Customs ...	2,45,500	...	2,45,500	2,42,586	...	2,42,5[illegible]	...	12,921
Stamps { Judicial...	25,16,803	...	25,16,803	25,40,16[illegible]	...	25,40,1[illegible]	...	...
Stamps { Non-Judicial...	16,39,657	...	16,39,657	16,37,[illegible]	...	16,37,[illegible]	...	...
	41,56,460	...	41,56,460	42,77,266	...	42,77,266	20,745	...
Total...	262,79,261	6,04,457	268,83,718	267,48,093	4,72,668	267,17,[illegible]	...	1,66,863
Grand Total...	654,75,104	61,09,603	713,86,020	682,47,044	45,49,102	723,07,746	9,21,726	...

77. GROSS REVENUE AND CHARGES OF COLLECTIONS COMPARED.—The total charges of the year amounted to Rupees 59,96,031, and compared with the preceding year exhibit a net increase of Rupees 36,205.

——	Management Charges.	Extra Charges.	Total.
	RS.	RS.	RS.
Fasli 1281 ...	38,82,269	20,77,557	59,59,826
,, 1282 ...	39,72,877	20,23,154	59,96,031
Increase...	90,608	Decrease 54,403	Increase 36,205

78. The proportion of charges to receipts under each head of revenue stands as shown in the margin, the total charges bearing to the total receipts the ratio of 8·2 per cent. The corresponding ratio for the previous year was 8·3 per cent. It must, however, be here remarked that the charges shown above do not appear to have been correctly calculated by the Collectors. They include the amounts paid as refunds, and the

	Total charges.	Ratio.
	RS.	
Land Revenue	38,42,208	8·8
Abkari	2,51,462	4·1
~~Incometax ... ...~~	~~9,630~~	~~2·8~~
Sea Customs	1,73,654	6·0
Land Customs	17,528	8·9
Salt	14,25,649	11·0
Stamps	2,75,900	6·5
Total...	59,96,031	8·2

43

one-fifth of land revenue charges debitable to "Law and Justice." They do not, moreover, correspond with the sums given by the Accountant-General. Instructions will be issued to the Collectors on the subject, and correct returns will be obtained for the current Fasli.

79. EXTENT OF COERCIVE MEASURES USED IN THE REALIZATION OF REVENUE.—The subjoined statement exhibits the extent to which the provisions of the law for the realization of arrears of revenue were enforced :—

District.	Processes issued.			Estimated value of property attached.			Property Sold.					
							Land.		Personal Property.		Total.	
	Number of Villages.	Number of Ryots.	Amount of Arrears.	Land.	Personal Property.	Total.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	773	10,368	1,31,547	423	75,963	76,386	249	11	750	729	1,003	740
Vizagapatam	218	1,510	57,721	10,736	22,288	33,024	5,638	3,307	700	793	6,338	4,100
Godavery	783	2,795	2,15,314	72,257	1,11,530	1,83,787	11,951	10,903	18,612	18,761	30,563	29,664
Kistna	411	2,266	60,853	2,519	43,624	46,143	5,829	2,907	3,590	6,604	9,419	9,511
Nellore	729	42,270	3,64,906	24,540	1,23,919	1,48,459	11,336	6,918	44,411	37,364	55,747	44,282
Cuddapah	638	9,809	55,347	7,362	14,653	22,015	5,095	3,301	6,809	3,399	11,904	6,700
Bellary	712	2,347	77,337	15,677	26,420	42,097	7,543	5,601	3,331	451	10,874	6,052
Kurnool	532	5,018	52,438	21,241	5,465	26,706	5,898	5,404	1,162	1,068	7,060	6,472
Madras	77	436	4,269	23,563	1,137	24,700	3,149	4,227	377	719	3,526	4,946
Chingleput	1,266	31,652	3,91,698	4,70,101	1,06,846	5,76,947	1,01,939	1,05,162	9,658	10,610	1,10,597	1,15,772
North Arcot	2,492	72,487	2,39,522	36,095	74,632	1,10,727	12,644	15,270	47,650	25,355	60,294	40,625
South Arcot	1,790	28,193	4,41,703	89,258	89,519	1,78,777	33,982	52,954	11,071	12,338	45,053	65,292
Tanjore	1,984	7,195	1,60,018	61,905	33,651	95,556	25,445	37,075	10,469	12,828	35,914	49,903
Trichinopoly	170	8,521	65,840	26,286	3,044	29,330	4,271	6,488	2,368	2,161	6,639	8,649
Madura	209	1,386	16,173	12,920	1,937	14,857	9,710	8,200	838	954	10,548	9,154
Tinnevelly	863	813	44,016	20,920	7,571	28,491	35,446	30,722	7,611	8,612	43,057	39,334
Coimbatore	218	11,456	1,16,164	1,427	1,950	3,377	1,548	1,774	167	240	1,715	2,014
Nilgiris	8	74	2,532	1,896	5	1,901	2,614	2,015			2,614	2,015
Salem	1,426	7,291	77,963	5,817	37,634	43,451	2,174	98	1,195	1,498	3,369	1,596
South Canara	57	97	2,507	297	745	1,042	957	257	735	1,031	1,692	1,288
Malabar	53	420	4,131	945	3,568	4,513	745	515	[illegible]	945	[illegible]	1,460
Total	15,103	249,124	25,08,606	6,29,916	8,78,799	15,08,715	2,54,081	3,08,592	1,90,303	1,44,197	4,44,384	4,52,789

44

Processes were issued in 15,103 villages against 249,124 ryots for the recovery of Rupees 25,08,606, and property was attached to the estimated value of Rupees 15,08,715. But the value of property actually sold was only Rupees 4,52,789, of which Rupees 3,08,592 represent the value of the putta lands sold, and Rupees 1,44,197 that of movable property. The amount of arrears for which recourse to law was necessary was greater in Fasli 1282 than in the previous year, and the property sold for arrears was also greater.

The Districts in which the property sold for arrears is remarkably large are those noted below. In the other districts the property sold in each was below 10,000 Rupees :—

	Fasli 1282.
	RS.
1. Chingleput	1,15,772
2. South Arcot	65,292
3. Tanjore	49,903
4. Nellore	44,282
5. North Arcot	40,625
6. Tinnevelly	39,334
7. Godavery	29,664

The Board are now inquiring into the causes why it has become necessary to employ coercive measures so largely, and a report will be separately submitted to Government on the subject.

80. MISCELLANEOUS SUBJECTS—*Hoonjeram and Palconda estates.*—The results of these estates, it will be observed, are as usual very satisfactory. The estates are rented out for Rupees 1,31,000, and the revenue demand amounted to Rupees 1,58,979, the whole of which, with the exception of Rupees 2,220 was collected by the Renters. The renters laid out in Fasli 1,282 Rupees 6,395 on irrigation and other works of agricultural improvement against Rupees 5,898 in the previous year. The marginal figures indicate the state of cultivation in these estates.

	Fasli 1281.	Fasli 1282.
	ACRES.	ACRES.
Sugar-cane	507	233
Paddy	8,585	10,156
Indigo	2,153	1,198
Other Grains	2,527	2,133
Total	13,722	13,720

81. THE STATE OF THE TALUQ AND VILLAGE ACCOUNTS.—The taluq and village accounts are stated to be generally well kept, except in Ganjam and South Arcot where the Collectors are adopting the necessary measures for improving the present state of things. In Ganjam the Collector states that, owing to the incapacity of the classes employed as Curnam, the accurate preparation of the accounts is a very difficult work, and will take much time and patience before matters are on a really satisfactory footing; and in South Arcot much was done in Fasli 1282 towards examining the accounts, and it is hoped that there will be an improvement next year.

82. SUB-DIVISION OF JOINT LIABILITY OF SHAREHOLDERS IN THE ENFRANCHISED WHOLE INAM VILLAGES UNDER G. O., 18TH OCTOBER 1867, No. 2,451.—No application appears to have been made in any District for the sub-division of whole Inam villages with reference to G. O., dated 18th October 1867, No. 2,451, and

44/2

the Board fear that the order will remain a dead letter for ever. It is impossible to expect any unity of action among the several sharers in an "Agraharum," and it is not to the interest of these sharers who are generally absent from the village to agree to any such course as that prescribed by the order of Government. The condition of the holders of joint villages is unfortunate. It is not easy to effect sub-divisions owing to accounts of produce not being regularly kept in such villages, and consequently the whole property is often sold for the default of a single shareholder out of many.

83. The Board have not dwelt in this report upon the Forest revenue which was placed in their charge for the first time in November 1872, the Collectors not having furnished the necessary returns. It will be duly noticed in the Report for Fasli 1283. A separate Report for the official year 1872-73 has been already forwarded to Government.

(A true Extract.)

J. Grose
Secretary.

To the Acting Secretary to Government, Revenue Department,
with ten Statements and a file of Collectors' Reports.
" all Collectors, with nine Statements to each.

205

Rev. 1874. Septr

Board of Revenue,
MADRAS.

No 1062

PROCEEDINGS, 25TH MARCH 1874—No. 669.

Recd 30 March 74
Encl. 10

Received 31

MARCH

No. 669.

Revenue Settlement and Collections—of Madras Presidency for Fasli 1282—Board's report on—submitted to Government, with prescribed statements and a file of printed reports of Collectors.

No. 1.—*Statement showing the number of Villages settled and Puttas issued by Covenanted and Uncovenanted Officers for Fasli 1282.*

DISTRICTS.	Settled by Collectors.			Settled by Sub-Collectors.			Settled by Head Assistant Collectors.			Settled by Deputy Collectors.			TOTAL.						LAST FASLI.		
															Distribution of Puttas.						
	Number of Talugs.	Number of Villages.	Number of Puttas.	Number of Talugs.	Number of Villages.	Number of Puttas.	Number of Talugs.	Number of Villages.	Number of Puttas.	Number of Talugs.	Number of Villages.	Number of Puttas.	Number of Taluqs.	Number of Villages.	Number of fresh Puttas.	Old Puttas modified by additional entries.	Old Puttas not altered.	Total.	Number of Taluqs.	Number of Villages.	Number of Puttas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Ganjam	1	354	19,931	1	960	9,005	1	146	9,913	...	...	...	5	1,460	590	6,200	31,354	38,149	5	1,110	47,794
Vizagapatam	...	...	...	2	156	4,5[illegible]0	...	...	...	...	...	...	3	156	230	1,735	1,303	4,740	3	157	4,646
Godavery	8	295	19,664	3	515	15,254	2	242	98	1	88	5,789	9	919	4,448	22,447	34,220	61,615	9	928	58,45[illegible]
[illegible]	8	311	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	121	30,892	11	1,351	12,646	8,414	1,26,003	1,42,163	11	1,335	1,31,227
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	55	[illegible]	9	829	5,541	...	76,348	80,000	9	869	93,537
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	76	[illegible]	11	1,952	6,091	30,517	1,14,916	1,52,524	11	1,063	1,12,944
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4	85	39,511	15	2,871	7,247	22,109	1,15,660	1,45,516	15	2,301	1,41,438
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	223	58,464	4	803	48,243	5	697	27,290	2,292	57,401	86,983	5	697	65,599
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	...	1	21	[illegible]	1	41	...	...	...	...	1	21	...
[illegible]	2	488	18,163	2	212	17,019	...	...	...	2	376	20,622	6	1,644	14,709	20,522	18,773	55,588	6	1,658	65,595
North Arcot	3	1,186	51,047	1	100	11,697	3	1,103	82,289	5	491	34,700	8	2,330	6,829	66,096	1,21,227	1,56,532	9	2,929	2,06,032
South Arcot	1	559	42,022	3	1,096	25,860	2	525	73,673	2	832	1,00,593	9	2,591	16,150	57,057	2,01,892	2,74,465	9	5,603	2,74,633
Tanjore	...	...	...	2	634	25,824	3	219	36,076	4	858	69,775	9	2,411	4,297	50,873	80,733	1,34,902	9	2,441	1,29,562
Trichinopoly	2	750	61,460	...	...	...	3	258	40,495	1	217	55,180	5	1,325	1,497	26,735	1,06,825	1,37,058	5	1,245	1,30,932
Madura	2	214	60,455	2	335	39,911	1	84	91,709	1	249	24,044	6	757	15,566	35,122	96,773	1,47,019	6	780	1,42,948
Tinnevelly	...	...	...	4	632	62,704	3	205	50,476	2	207	43,469	5	1,604	65,583	12,547	68,119	1,46,649	9	1,604	1,42,745
Coimbatore	3	461	46,702	2	172	33,096	2	325	40,203	3	552	52,215	10	1,617	62,732	1,448	1,70,296	2,34,476	10	1,515	2,33,575
Nilgiris	1	17	3,043	...	...	...	...	...	...	...	...	...	1	17	141	...	2,902	3,043	1	17	2,941
Salem	2	822	40,868	3	638	95,121	2	713	95,077	2	172	42,122	8	2,546	48,297	15,993	1,37,858	2,04,588	9	2,148	2,03,612
South Canara	4	834	25,087	...	...	...	2	450	11,268	...	...	...	5	1,293	460	8	36,391	37,455	8	1,281	37,507
Malabar	2	92	33,743	1	67	14,704	2	120	43,125	4	160	70,069	10	421	4,251	15,729	1,46,351	1,67,551	10	431	1,04,830
Total...	39	7,642	616,656	39	7,475	572,[illegible]73	39	6,531	604,672	39	6,084	648,969	156	27,683	296,226	390,742	1,756,098	2,443,069	156	27,736	2,495,087

* Quit-rent bills issued every year are omitted to be exhibited in this—*Vide* paragraph 7 of the G. O., dated 3rd April 1864, No. 788.

No. 2.—Comparative Statement of Prices for Fasli 1282.

DISTRICTS.	[illegible]		Paddy per Garce.						Cholum or Jawary per Garce.			Cumboo or Bajera per Garce.			Raggy per Garce.			Horse gram per Garce.		
			First Sort.			Second Sort.														
	[illegible]	[illegible]	[illegible]	Fasli 1281.	Fasli 1282.	[illegible]	Fasli 1281.	Fasli 1282.	[illegible]	Fasli 1281.	Fasli 1282.	[illegible]	Fasli 1281.	Fasli 1282.	[illegible]	Fasli 1281.	Fasli 1282.	[illegible]	Fasli 1281.	Fasli 1282.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2. Vizagapatam	229	170	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3. Godavery	...	...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
4. Kistna	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5. Nellore	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6. Cuddapah	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
7. Bellary	...	...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
8. Kurnool	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
9. Madras	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
10. Chingleput	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
11. North Arcot	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
12. South Arcot	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
13. Tanjore	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
14. Trichinopoly	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
15. Madura	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
16. Tinnevelly	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
17. Coimbatore	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
18. Nilgiris	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
19. Salem	[illegible]	[illegible]	183	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
20. South Canara	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
21. Malabar	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Average...	100	105	187	144	149	169	150	[illegible]	219	159	135	199	151	130	200	135	146	246	196	231

No. 3.—*Statement of Ryots' Holdings, Cultivation and Settlement for Fasli 1282.*

DISTRICTS.	Villages.	RYOTS' HOLDINGS.			
		Dry.		Wet.	
		Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6
	NO.	ACRES.	RS.	ACRES.	RS.
1. Ganjam	1,400	110,888	1,41,251	182,175	5,25,458
2. Vizagapatam	156	63,549	60,905	25,021	1,29,530
3. Godavery	940	410,936	7,02,118	263,345	7,23,914
4. Kistna	1,341	1,630,449	23,37,087	156,885	6,13,456
5. Nellore	869	729,474	8,75,848	189,616	8,47,032
6. Cuddapah	1,019	1,187,909	8,93,074	114,958	7,75,026
7. Bellary	2,290	2,343,910	14,56,093	114,259	5,57,357
8. Kurnool	697	1,160,180	10,97,820	26,804	1,72,563
9. Madras	21	...	...	...	...
10. Chingleput	1,044	242,838	3,59,766	278,973	10,40,563
11. North Arcot	2,930	490,58	6,74,999	205,747	11,78,394
12. South Arcot	2,909	923,616	15,77,053	230,529	14,93,665
13. Tanjore	2,411	289,950	3,62,360	739,268	30,03,312
14. Trichinopoly	1,255	857,761	8,02,230	135,375	5,65,697
15. Madura	782	704,289	9,10,786	154,967	6,43,053
16. Tinnevelly	1,694	1,123,535	8,59,846	174,793	17,50,220
17. Coimbatore	1,517	2,205,389	19,70,804	88,537	6,57,968
18. Nilgiris	17	60,510	31,668	40	90
19. Salem	2,545	1,121,070	13,01,094	84,563	4,92,429
20. South Canara ...	1,284	...	...	...	...
21. Malabar	431	307,306	6,13,996	385,778	11,62,665
Total...	27,681	16,084,115	170,09,993	3,601,793	169,27,467

DISTRICTS.	RYOTS' HOLDINGS—(*Concluded*)		DEDUCT LANDS GIVEN UP.						REMAINDER.	
	TOTAL.		DRY.		WET.		TOTAL.		DRY.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	7	8	9	10	11	12	13	14	15	16
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Ganjam	293,063	6,66,709	1,225	1,482	1,540	3,936	2,765	5,418	109,663	1,89,769
2. Vizagapatam	88,570	1,90,485	9,479	6,565	1,284	7,185	10,763	13,750	54,070	64,340
3. Godavery	704,381	14,26,027	23,025	39,383	13,827	31,178	36,852	70,561	417,911	6,69,730
4. Kistna	1,787,334	29,50,513	44,162	73,460	21,963	1,17,852	66,125	1,91,312	1,586,287	22,63,627
5. Nellore	919,390	17,22,880	47,346	53,731	6,645	31,085	53,991	84,816	682,128	8,22,117
6. Cuddapah	1,302,367	10,68,100	38,920	20,977	3,301	32,231	42,221	53,208	1,148,959	8,72,697
7. Bellary	2,458,269	20,14,050	164,966	74,806	4,557	18,603	169,523	93,409	2,178,944	13,41,987
8. Kurnool	1,187,044	12,70,388	51,824	55,970	1,131	8,194	52,955	64,164	1,108,356	10,41,850
9. Madras	...	...	...	...	...	...	...	...	...	...
10. Chingleput	521,811	14,00,319	23,485	35,517	14,536	45,877	38,021	81,394	219,353	3,22,949
11. North Arcot	6[illegible]138	18,48,393	55,643	72,810	7,489	41,830	63,132	1,14,640	434,943	6,02,159
12. South Arcot	1,2[illegible]45	30,71,318	79,916	1,31,259	8,008	40,386	87,924	1,71,645	848,700	14,46,394
13. Tanjore	1,029[illegible]18	39,65,672	4,197	4,722	14,165	65,276	18,362	69,998	285,759	3,57,638
14. Trichinopoly	998,186	13,67,927	58,011	54,277	479	1,016	59,090	55,693	799,150	7,47,953
15. Madura	859,256	15,53,839	40,905	47,174	4,841	20,550	45,746	67,724	663,384	8,63,612
16. Tinnevelly	1,298,328	25,90,066	7,046	13,494	1,065	46,061	8,111	59,555	1,116,489	8,26,352
17. Coimbatore	2,293,936	26,28,772	64,231	54,658	2,932	19,102	67,163	73,760	2,141,158	19,16,146
18. Nilgiris	60,550	31,758	454	251	...	...	454	251	60,056	31,417
19. Salem	1,205,633	17,93,523	92,361	1,03,719	3,679	21,998	96,040	1,25,717	1,028,709	11,97,375
20. South Canara	...	...	...	...	...	...	...	...	...	...
21. Malabar	788,084	17,76,661	109,036	77,124	607	1,239	109,643	78,363	288,270	5,36,872
Total	19,685,938	339,37,430	916,832	9,21,379	111,549	5,54,199	1,028,381	14,75,578	15,167,313	160,88,614

DISTRICTS.	REMAINDER—(*Concluded.*)				LANDS TAKEN UP.					
	WET.		TOTAL.		DRY.		WET.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	17	18	19	20	21	22	23	24	25	26
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Ganjam	180,635	6,21,522	290,228	6,81,201	1,343	1,877	2,142	6,239	3,485	8,116
2. Vizagapatam	23,797	1,22,395	77,907	1,76,735	3,780	3,660	1,246	8,440	5,026	12,103
3. Godavery	250,018	6,92,736	667,029	13,55,403	30,808	41,797	25,459	65,611	56,267	1,07,408
4. Kistna	114,022	4,95,664	1,722,209	27,50,231	55,335	73,817	43,093	2,11,497	98,428	2,85,314
5. Nellore	192,571	8,15,937	805,029	16,28,064	41,376	48,625	4,922	23,751	46,298	72,376
6. Cuddapah	111,057	7,42,793	1,260,616	16,14,892	35,059	18,813	2,399	15,128	37,458	33,941
7. Bellary	109,802	5,38,754	2,289,749	10,20,611	236,363	1,01,353	5,383	23,192	241,746	1,24,550
8. Kurnool	35,733	1,64,374	11,34,089	12,96,221	87,997	72,551	1,036	13,525	89,033	86,076
9. Madras	...	...	...	...	...	...	...	...	...	...
10. Chingleput	236,437	9,04,070	4,33,709	13,18,121	21,132	20,634	15,505	30,094	36,637	50,728
11. North Arcot	208,263	11,81,564	633,291	17,33,753	27,154	36,739	5,771	31,744	32,925	68,483
12. South Arcot	272,521	14,33,279	1,116,221	28,99,673	61,369	92,590	6,637	33,681	68,006	1,26,271
13. Tanjore	725,103	36,38,636	1,010,858	36,05,974	6,248	6,908	15,784	70,877	22,032	77,785
14. Trichinopoly	131,890	5,64,081	934,046	13,12,034	8,958	6,669	624	2,012	9,582	8,681
15. Madura	150,126	6,22,593	813,510	14,86,115	48,380	56,344	5,573	22,082	53,953	78,426
16. Tinnevelly	179,728	17,04,159	1,200,217	25,30,511	4,759	10,306	1,017	52,668	5,776	62,974
17. Coimbatore	85,605	6,38,863	2,226,763	25,55,012	58,998	40,297	4,721	20,590	63,719	60,887
18. Nilgiris	40	90	60,096	31,597	2,760	1,797	...	...	2,760	1,797
19. Salem	80,884	4,70,431	1,109,693	16,67,800	89,800	9,2601	10,416	40,634	100,216	1,33,235
20. South Canara	...	...	...	...	...	...	...	...	...	...
21. Malabar	385,171	11,61,426	673,441	16,08,298	108,997	80,800	2,255	4,323	111,252	85,123
Total	3,490,244	165,73,238	18,057,557	324,61,852	930,256	8,08,185	164,955	6,71,479	1,095,151	14,79,664

Statement of Ryots' Holdings, Cultivation, and Settlement for Fasli 1282—(Continued.)

DISTRICTS.	TOTAL HOLDINGS									
	Dry.		Wet.		Total.		Second Crop Assessment.	Additional Assessment.	Water-tax on Government land	Total.
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.				
	27	28	29	30	31	32	33	34	35	36
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ...	111,006	1,41,646	182,777	5,27,761	293,783	6,69,407	...	89	...	6,69,496
2. Vizagapatam ...	57,850	58,000	24,983	1,30,835	82,833	1,88,835	...	678	...	1,89,513
3. Godavery ...	448,719	7,04,527	275,477	7,47,747	724,196	14,52,274	16,278	3,610	9,47,478	24,19,640
4. Kistna ...	1,641,622	23,37,444	178,015	7,07,101	1,819,637	30,44,545	6,027	...	2,96,728	33,47,300
5. Nellore ...	723,504	8,70,742	187,893	8,39,698	911,397	17,10,440	12,099	30,710	9,554	17,62,803
6. Cuddapah ...	1,184,048	8,90,910	114,056	7,57,918	1,298,104	16,48,828	87,113	61,763	...	17,97,704
7. Bellary ...	2,415,307	14,83,245	115,185	5,61,946	2,530,492	20,45,191	1,09,068	59,604	1,616	22,15,479
8. Kurnool ...	1,195,993	11,14,404	27,721	1,77,897	1,223,714	12,92,301	22,515	13,259	13,136	13,41,211
9. Madras ...	...	...	...	...	...	...	...	...	...	...
10. Chingleput ...	240,485	3,44,883	279,942	10,30,768	520,427	13,75,651	1,06,058	34,249	11,887	15,27,845
11. North Arcot ...	462,097	6,38,927	204,029	11,63,308	666,126	18,02,235	78,500	97,589	...	19,78,324
12. South Arcot ...	905,069	15,88,984	279,158	14,36,960	1,184,227	30,25,944	45,348	2,17,804	...	32,89,096
13. Tanjore ...	292,001	3,64,546	740,887	36,08,913	1,032,888	39,73,459	61,015	85,389	50,041	41,69,904
14. Trichinopoly ...	808,108	7,54,622	135,520	5,66,093	943,628	13,20,715	1,04,008	6,943	35,770	14,67,436
15. Madura ...	711,764	9,19,956	155,699	6,44,585	867,463	15,64,541	26,727	801	...	15,92,069
16. Tinnevelly ...	1,121,248	8,36,658	174,745	17,56,827	1,295,993	25,93,485	...	5,248	...	25,98,733
17. Coimbatore ...	2,200,156	19,56,443	90,326	6,59,456	2,290,482	26,15,899	388	836	10,370	26,27,493
18. Nilgiris ...	62,816	33,214	40	90	62,856	33,304	...	...	...	33,304
19. Salem ...	1,118,509	12,89,976	91,300	5,11,065	1,209,809	18,01,041	...	6,692	6,583	18,14,316
20. South Canara ...	...	...	...	...	......	12,76,657	...	...	...	12,76,657
21. Malabar ...	397,267	6,17,672	387,426	11,65,749	784,693	17,83,421	...	...	...	17,83,421
Total ...	16,097,569	1,68,98,790	3,645,179	17,044,717	19,742,748	352,18,173	6,75,153	6,25,256	13,83,163	3,79,01,744

Statement of Ryots' Holdings, Cultivation, and Settlement for Fasli 1282—(*Concluded.*)

DISTRICTS.	DEDUCT REMISSIONS.			Remaining Ryotwar Demand.	Add Miscellaneous.	Total settled Demand.
	Waste remissions as per Enclosure A.	Remissions as particularized in Statement No. 4.	Total.			
	37	38	39	40	41	42
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	...	1,270	1,270	6,68,226	70,681	7,38,907
2. Vizagapatam ...	...	498	498	1,89,015	2,32,731	4,21,746
3. Godavery ...	3,669	50,331	54,000	23,65,640	9,62,699	33,28,339
4. Kistna	10,054	2,25,574	2,35,628	31,11,672	3,46,189	34,57,861
5. Nellore	25,018	10,700	35,718	17,27,060	2,77,414	20,04,474
6. Cuddapah ...	31,801	19,559	51,360	17,46,344	2,21,732	19,68,076
7. Bellary	26,657	8,647	35,304	21,80,175	3,74,095	25,54,270
8. Kurnool	14,375	60,110	74,485	12,66,720	1,77,409	14,44,129
9. Madras ...	...	...	...	...	78,403	78,403
10. Chingleput ...	6,494	53,889	60,383	14,67,462	1,22,988	15,90,450
11. North Arcot ...	19,999	1,09,805	1,29,804	18,48,520	1,67,616	20,16,136
12. South Arcot ...	2,500	2,59,096	2,61,596	30,27,500	1,83,627	32,11,127
13. Tanjore	1,319	2,76,343	2,77,662	38,92,242	1,28,642	40,20,884
14. Trichinopoly ...	...	1,10,448	1,10,448	13,56,988	88,825	14,45,813
15. Madura	24,169	19,271	43,440	15,48,629	72,387	16,21,016
16. Tinnevelly ...	1,58,651	1,87,121	3,45,772	22,52,961	2,42,225	24,95,186
17. Coimbatore ...	20,713	92,232	1,12,945	25,13,548	48,100	25,61,648
18. Nilgiris	...	11,192	11,192	22,112	9,417	31,529
19. Salem	11,117	1,33,861	1,44,978	16,69,338	94,506	17,63,844
20. South Canara ...	...	70,480	70,480	12,06,177	59,729	12,65,906
21. Malabar	...	5,137	5,137	17,78,284	48,584	18,26,868
Total ...	3,56,658	17,06,567	20,63,125	358,38,019	39,07,999	397,46,018

A in No. 3.—*Statement showing the particulars of Occupancy for Fasli 1282.*

DISTRICTS.	TOTAL HOLDINGS.			
	DRY.		WET.	
	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	111,006	1,41,646	182,777	5,27,761
2. Vizagapatam	57,550	58,000	24,983	1,30,835
3. Godavery	448,719	7,04,527	275,477	7,47,747
4. Kistna	1,641,622	23,37,444	178,015	7,07,101
5. Nellore	723,504	8,70,742	187,893	8,39,608
6. Cuddapah	1,184,048	8,90,910	114,056	7,57,918
7. Bellary	2,415,307	14,83,245	115,185	5,61,946
8. Kurnool	1,195,993	11,14,404	27,721	1,77,897
9. Madras	......	......	......	......
10. Chingleput...	240,485	3,44,883	279,942	10,30,768
11. North Arcot	462,097	6,38,927	204,029	11,63,308
12. South Arcot	905,069	15,38,084	279,158	14,86,960
13. Tanjore	292,001	3,64,546	740,887	36,08,913
14. Trichinopoly	808,108	7,54,622	135,520	5,60,093
15. Madura	711,764	9,19,950	155,699	6,44,585
16. Tinnevelly...	1,121,248	8,36,658	174,745	17,56,827
17. Coimbatore	2,200,156	19,56,443	90,326	6,59,456
18. Nilgiris	62,816	33,214	40	90
19. Salem	1,118,509	12,89,976	91,300	5,11,065
20. South Canara	......	......	......	......
21. Malabar	397,267	6,17,672	387,426	11,65,749
Total...	16,097,569	168,96,799	3,645,179	170,44,717

Statement showing the particulars *of Occupancy for Fasli* 1282—(Continued.)

DISTRICTS.	TOTAL HOLDINGS—(*Concluded.*)		WASTE REMITTED.						REMAINDER CULTIVATION.	
	TOTAL.		DRY.		WET.		TOTAL.		WASTE CHARGED.	
									Dry.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	6	7	8	9	10	11	12	13	14	15
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Ganjam	293,783	6,69,407	......	......	......	......	......	......	3,170	3,460
2. Vizagapatam	82,833	1,88,835	......	......	......	......	......	......	7,893	4,684
3. Godavery	724,196	14,52,274	......	......	1,239	3,669	1,239	3,669	145,190	1,31,893
4. Kistna	1,819,637	30,44,545	......	......	1,970	10,054	1,976	10,054	188,773	2,43,701
5. Nellore	911,897	17,10,440	3	5	5,061	25,038	5,064	25,043	110,779	1,13,267
6. Cuddapah	1,298,104	16,48,828	53	39	6,091	31,762	6,144	31,801	42,812	18,973
7. Bellary	2,530,492	20,45,191	......	......	5,991	26,657	5,991	26,657	117,073	40,500
8. Kurnool	1,223,714	12,92,301	......	......	1,818	14,375	1,818	14,375	36,638	25,078
9. Madras	......	......	......	......	......	......	......	......	......	......
10. Chingleput	620,427	13,75,651	221	326	1,908	6,168	2,129	6,494	51,850	70,900
11. North Arcot	666,126	18,62,235	19	34	3,773	19,865	3,792	19,999	65,695	82,834
12. South Arcot	1,184,227	30,26,944	72	119	473	2,381	545	2,500	89,613	1,43,194
13. Tanjore	1,082,668	39,73,459	......	......	331	1,319	331	1,319	42,996	53,087
14. Trichinopoly	948,628	13,20,715	......	......	......	......	......	......	118,428	86,645
15. Madura	867,103	15,64,541	63	73	7,006	24,096	7,069	24,169	58,490	62,339
16. Tinnevelly	1,295,993	25,93,485	......	......	10,430	1,58,651	10,430	1,58,651	236,886	1,05,877
17. Coimbatore	2,290,482	20,15,899	4	5	2,985	20,708	2,989	20,713	237,376	1,77,566
18. Nilgiris	62,856	83,304	......	......	......	......	......	......	15,178	8,230
19. Salem	1,208,809	18,01,041	......	......	1,843	11,114	1,843	11,114	33,371	34,126
20. South Canara	......	12,76,657	......	......	......	......	......	......	......	......
21. Malabar	784,693	17,83,421	......	......	......	......	......	......	3,315	1,245
Total...	19,742,748	352,18,173	435	601	50,905	3,55,957	51,840	3,56,558	1,605,582	14,07,433

Statement showing the particulars *of Occupancy for Fasli* 1282—(Concluded.)

DISTRICTS.	REMAINDER CULTIVATION.—(*Concluded.*)									
	WASTE CHARGED—(*Concluded.*)				ACTUAL CULTIVATION.					
	Wet.		Total.		Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	16	17	18	19	20	21	22	23	24	25
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Ganjam	4,636	11,437	7,806	14,897	107,836	1,38,186	178,141	5,16,324	285,977	6,54,510
2. Vizagapatam	727	2,828	8,020	7,412	49,957	53,416	24,256	1,28,007	74,213	1,81,423
3. Godavery	9,329	17,142	154,510	1,49,035	303,529	5,72,634	264,909	7,26,936	568,438	12,99,570
4. Kistna	6,172	28,698	194,945	2,72,399	1,452,849	20,93,743	169,867	6,68,349	1,622,716	27,62,092
5. Nellore	13,284	58,490	124,003	1,71,757	612,722	7,57,470	169,548	7,56,170	782,270	15,13,640
6. Cuddapah	5,686	26,688	48,498	45,681	1,141,183	8,71,898	102,279	6,99,468	1,243,462	15,71,366
7. Bellary	5,378	19,057	122,451	59,557	2,298,234	14,42,745	103,816	5,16,232	2,402,050	19,58,977
8. Kurnool	1,173	6,155	37,811	31,233	1,159,355	10,89,326	24,700	1,57,367	1,184,055	12,46,693
9. Madras	......	......	......	......	...	...	...	...	...	...
10. Chingleput	21,894	67,593	73,750	1,38,405	188,408	2,73,657	256,140	9,57,005	444,548	12,30,662
11. North Arcot	10,411	49,532	76,106	1,32,366	396,383	5,56,059	189,845	10,93,811	586,228	16,49,870
12. South Arcot	9,066	37,840	98,479	1,81,043	815,384	13,95,671	269,619	14,46,730	1,085,003	28,42,401
13. Tanjore	23,907	87,578	66,903	1,40,665	249,005	3,11,459	716,649	35,20,016	965,654	38,31,475
14. Trichinopoly	5,752	18,398	124,180	1,05,043	689,680	6,67,977	129,768	5,47,695	819,448	12,15,672
15. Madura	9,080	30,713	67,570	93,052	653,211	8,57,544	139,613	5,89,776	792,824	14,47,320
16. Tinnevelly	6,217	41,944	248,103	1,47,821	884,362	7,30,781	158,098	15,56,232	1,042,460	22,87,013
17. Coimbatore	5,586	28,492	212,062	2,05,992	1,962,776	17,78,937	81,805	6,10,257	2,044,581	23,89,194
18. Nilgiris	......	......	15,173	8,230	47,638	24,984	40	90	47,678	25,074
19. Salem	3,704	16,240	37,075	50,366	1,085,138	12,55,850	85,753	4,83,711	1,170,891	17,39,561
20. South Canara	......	......	......	......	...	...	...	...	...	12,76,657
21. Malabar	816	1,200	4,131	2,505	393,952	6,16,427	386,610	11,64,489	780,562	17,80,916
Total	142,818	5,36,096	1,748,330	19,57,529	14,491,602	154,88,764	3,451,456	163,38,665	17,943,058	329,04,086

54 54

B. in No. 3.—*Statement showing the amount of Land and Village Service Cesses charged and deducted in the several Districts, for Fasli* 1282.

DISTRICTS.	LAND CESS IN RYOTWARI VILLAGES.			VILLAGE SERVICE CESS UNDER ACT IV. OF 1864, AND MERAH TO VILLAGE SERVANTS LEVIED IN GOVERNMENT VILLAGES.			
	Amount included in the assessment and then deducted from the Beriz.	Amount separately charged.	Total.	Amount included in the assessment and then deducted from the Beriz.	Amount separately charged. Under the existing settlement.	Amount separately charged. Under Madras Act IV. of 1864.	Total.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	...	41,961	41,961	...	17,212	...	17,212
2. Vizagapatam ...	...	24,115	24,115	397	...	...	397
3. Godavery ...	28,360	90,649	1,19,009	...	...	1,03,826	1,03,826
4. Kistna	10,855	2,59,990	2,70,845	74,181	86,102	...	1,60,283
5. Nellore ...	...	1,50,064	1,50,064	107	999	...	1,106
6. Cuddapah ...	...	1,14,041	1,14,041	692	...	...	692
7. Bellary ...	...	2,18,577	2,18,577	483	...	...	483
8. Kurnool ...	13,016	96,138	1,09,154	40,660	...	1,03,520	1,44,180
9. Madras ...	...	...	...	...	...	...	...
10. Chingleput ...	...	1,37,571	1,37,571	14,033	1,75,852	...	1,89,885
11. North Arcot ...	1,700	1,28,945	1,30,645	1,02,155	18,815	...	1,20,970
12. South Arcot ...	465	2,03,981	2,04,446	2,41,796	1,456	...	2,43,252
13. Tanjore	...	1,97,805	1,97,805	2,75,312	...	...	2,75,312
14. Trichinopoly ...	28,416	82,763	1,11,179	64,379	...	1,00,441	1,64,820
15. Madura	...	1,13,049	1,13,049	3,826	...	...	3,826
16. Tinnevelly ...	...	1,84,006	1,84,006	63,463	...	...	63,463
17. Coimbatore ...	...	1,91,814	1,91,814	...	...	...	...
18. Nilgiris ...	...	1,459	1,459	162	...	...	162
19. Salem	...	1,73,836	1,73,836	1,08,054	...	1,02,746	2,10,800
20. South Canara ...	...	85,759	85,759	33,975	...	...	33,975
21. Malabar ...	...	1,09,909	1,09,909	...	90,699	...	90,699
Total...	82,812	26,05,912	26,88,724	10,23,675	3,90,535	4,10,533	18,24,743

C. in No. 3.—*Comparative Statement of Cultivation and Settlement of the Ryotwar Land Revenue, Fasli* 1282.

DISTRICTS.	DRY.			
	LAND.			
	Fasli 1281.	Fasli 1282.	Comparison. Increase.	Comparison. Decrease.
1	2	3	4	5
	ACRES.	ACRES.	ACRES.	ACRES.
1. Ganjam	110,888	111,006	118	...
2. Vizagapatam	63,549	57,850	...	5,699
3. Godavery	440,936	448,719	7,783	...
4. Kistna	1,630,449	1,641,622	11,173	...
5. Nellore	729,474	723,504	...	5,970
6. Cuddapah	1,187,909	1,184,048	...	3,861
7. Bellary	2,343,910	2,415,307	71,397	...
8. Kurnool	1,160,180	1,195,993	35,813	...
9. Madras	...	...	...	...
10. Chingleput	242,838	240,485	...	2,353
11. North Arcot	490,586	462,097	...	28,489
12. South Arcot	923,616	905,069	...	18,547
13. Tanjore	289,950	292,001	2,051	...
14. Trichinopoly	857,761	808,108	...	49,653
15. Madura	704,289	711,764	7,475	...
16. Tinnevelly	1,123,535	1,121,248	...	2,287
17. Coimbatore	2,205,389	2,200,156	...	5,233
18. Nilgiris	60,510	62,816	2,306	...
19. Salem	1,121,070	1,118,509	...	2,561
20. South Canara	...	...	...	...
21. Malabar	397,306	397,267	...	39
Total...	16,084,145	16,097,569	138,116	124,692
Net...	...	...	13,424	...

DISTRICTS.	DRY—(Concluded.) Assessment. Fasli 1281.	DRY—(Concluded.) Assessment. Fasli 1282.	DRY—(Concluded.) Assessment. Comparison. Increase.	DRY—(Concluded.) Assessment. Comparison. Decrease.	WET. Land. Fasli 1281.	WET. Land. Fasli 1282.	WET. Land. Comparison. Increase.	WET. Land. Comparison. Decrease.	WET. Assessment. Fasli 1281.	WET. Assessment. Fasli 1282.
	6	7	8	9	10	11	12	13	14	15
	RS.	RS.	RS.	RS.	ACRES.	ACRES.	ACRES.	ACRES.	RS.	RS.
1. Ganjam	1,41,251	1,41,646	395	...	182,175	182,777	602	...	5,25,458	5,37,751
2. Vizagapatam	60,905	58,000	...	2,905	25,021	24,983	...	38	1,29,580	1,30,856
3. Godavery	7,02,113	7,04,527	2,414	...	263,345	276,477	13,132	...	7,29,914	7,47,747
4. Kistna	28,37,087	28,37,444	357	...	156,885	178,015	21,130	...	6,13,457	7,07,101
5. Nellore	8,75,848	8,70,742	...	5,106	189,616	187,893	...	1,723	8,47,032	8,39,908
6. Cuddapah	8,33,074	8,30,910	...	2,164	114,908	114,006	...	902	7,75,026	7,57,918
7. Bellary	14,56,893	14,83,245	26,352	...	114,555	115,183	628	...	5,57,857	5,61,946
8. Kurnool	10,97,820	11,14,404	16,584	...	26,864	27,721	857	...	1,72,868	1,77,597
9. Madras	...	...	...	...	...	...	...	...	...	...
10. Chingleput	3,59,766	3,44,883	...	14,883	278,073	279,042	969	...	10,40,558	10,80,768
11. North Arcot	6,74,099	6,38,027	...	36,072	205,747	204,029	...	1,718	11,79,394	11,63,308
12. South Arcot	15,77,654	15,38,984	...	38,669	280,529	279,158	...	1,371	14,93,665	14,86,960
13. Tanjore	3,62,360	3,64,546	2,186	...	739,268	740,887	1,619	...	36,03,312	36,08,918
14. Trichinopoly	8,02,230	7,54,622	...	47,608	155,375	155,520	145	...	5,65,697	5,66,093
15. Madura	9,10,786	9,19,956	9,170	...	154,967	155,699	732	...	6,43,053	6,44,585
16. Tinnevelly	8,39,846	8,36,658	...	3,188	174,793	174,745	...	48	17,50,220	17,56,827
17. Coimbatore	19,70,804	19,56,443	...	14,361	88,537	90,326	1,789	...	6,57,068	6,59,456
18. Nilgiris	31,668	33,214	1,546	...	40	40	...	...	90	90
19. Salem	13,01,094	12,89,976	...	11,118	84,563	91,300	6,737	...	4,92,420	5,11,065
20. South Canara	...	...	...	...	...	...	...	...	...	...
21. Malabar	6,13,996	6,17,672	3,676	...	385,778	387,426	1,648	...	11,62,665	11,65,749
Total...	170,09,993	168,96,799	62,880	1,76,074	3,601,793	3,645,981	49,988	5,800	169,27,438	170,44,717
Net...	...	...	...	1,13,194	...	...	44,188	...	...	

DISTRICTS.	WET—(*Concluded.*) Assessment—(*Concluded.*) Comparison. Increase.	Decrease.	Lan		TOTAL.					
					Comparison.		Assessment.			
			Fasli 1281.	Fasli 1282.	Increase.	Decrease.	Fasli 1281.	Fasli 1282.	Comparison. Increase.	Decrease.
	16	17	18	19	20	21	22	23	24	25
	RS.	RS.	ACRES.	ACRES.	ACRES.	ACRES.	RS.	RS.	RS.	RS.
1. Ganjam	2,303	...	293,063	293,783	720	...	6,66,709	6,69,407	2,698	...
2. Vizagapatam	1,256		88,570	82,833	...	5,737	1,90,485	1,88,835	...	1,650
3. Godavery	23,833	...	704,281	724,106	19,915	...	14,26,027	14,52,274	26,247	...
4. Kistna	98,644	...	1,787,334	1,819,637	32,303	...	29,50,544	30,44,545	94,001	...
5. Nellore	...	7,334	919,090	911,397	...	7,693	17,22,880	17,10,440	...	12,440
6. Cuddapah		17,108	1,362,867	1,208,104	...	4,763	16,68,100	16,48,828	...	19,272
7. Bellary	4,589	...	2,458,260	2,530,482	72,223	...	20,14,050	20,45,191	31,141	...
8. Kurnool	5,820	...	1,187,044	1,223,714	36,670	...	12,70,388	12,92,301	21,913	...
9. Madras					...	...	...	...	...	...
10. Chingleput	...	9,785	521,811	520,427	...	1,384	14,00,319	13,75,651	...	24,668
11. North Arcot		10,086	686,333	656,126	...	30,207	18,48,393	18,02,235	...	46,158
12. South Arcot	...	6,705	1,204,145	1,184,227	...	19,918	30,71,318	30,25,944	...	45,374
13. Tanjore	5,601	...	1,020,918	1,092,898	8,670	...	39,65,672	39,73,459	7,787	...
14. Trichinopoly	399	...	998,136	948,628	...	49,508	13,67,927	13,20,715	...	47,212
15. Madura	1,532	...	859,256	867,463	8,207	...	15,53,839	15,64,541	10,702	...
16. Tinnevelly	6,607	...	1,298,328	1,293,993	...	2,335	25,90,066	25,93,485	3,419	...
17. Coimbatore	1,486	...	2,293,946	2,290,482	...	3,444	26,28,772	26,15,899	...	12,873
18. Nilgiris			60,520	62,356	2,306	...	31,758	33,304	1,546	...
19. Salem	18,636		1,205,833	1,209,809	4,176	...	17,93,523	18,01,041	7,518	...
20. South Canara				...	...	...	12,75,496	12,76,657	1,161	...
21. Malabar	3,054		788,084	784,098	1,609	...	17,76,661	17,83,421	6,760	...
Total...	1,63,247	51,018	10,685,633	10,742,548	181,799	124,989	352,12,927	352,18,173	2,14,893	2,09,647
Net Increase...	1,12,229	...			56,810	...	...		5,246	...

DISTRICTS.	SECOND CROP ASSESSMENT.				ADDITIONAL ASSESSMENT.				WATER TAX ON GOVERNMENT LAND.	
	Fasli 1281.	Fasli 1282.	Comparison.		Fasli 1281.	Fasli 1282.	Comparison.		Fasli 1281.	Fasli 1282.
			Increase.	Decrease.			Increase.	Decrease.		
	26	27	28	29	30	31	32	33	34	35
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	...	...	...	...	...	89	89	...	...	...
2. Vizagapatam	...	...	...	...	133	678	545	...	...	...
3. Godavery	...	16,278	16,278	...	1,121	3,610	2,489	...	9,41,633	9,47,478
4. Kistna	29	6,027	5,998	...	...	...	...	...	2,81,015	2,96,728
5. Nellore	8,777	12,099	3,322	...	35,556	30,710	...	4,846	4,764	9,554
6. Cuddapah	56,773	87,113	30,340	...	49,074	61,763	12,689	...	...	...
7. Bellary	97,986	1,09,068	11,082	...	41,355	59,604	18,249	...	7,579	1,616
8. Kurnool	24,255	22,515	...	1,740	16,190	13,259	...	2,931	12,570	13,136
9. Madras	...	...	...	...	...	...	...	...	...	...
10. Chingleput	82,102	1,06,058	23,956	...	24,833	34,249	9,416	...	8,457	11,887
11. North Arcot	51,262	78,509	27,247	...	70,667	97,580	26,913	...	...	...
12. South Arcot	41,461	45,348	3,887	...	1,72,550	2,17,804	45,254	...	...	...
13. Tanjore	59,552	61,015	1,463	...	85,412	85,389	...	23	47,813	50,041
14. Trichinopoly	1,08,280	1,04,008	...	4,272	6,785	6,943	158	...	33,066	35,770
15. Madura	46,200	26,727	...	19,473	614	801	187	...	...	...
16. Tinnevelly...	...	...	...	...	3,985	5,248	1,263	...	...	...
17. Coimbatore	348	388	40	...	1,163	836	...	327	9,489	10,370
18. Nilgiris	...	...	...	...	...	...	...	...	...	...
19. Salem	...	...	...	...	12,813	6,692	...	6,121	1,269	6,583
20. South Canara	...	...	...	...	...	...	...	...	...	...
21. Malabar	...	...	...	...	...	...	...	...	...	...
Total...	5,77,025	6,75,163	1,23,613	25,485	5,22,251	6,25,255	1,17,252	14,248	13,47,655	13,83,163
Net Increase...	...	...	98,128	...	...	...	1,03,004	...	...	...

Comparative Statement of Cultivation and Settlement of the Ryotwar Land Revenue, Fasli 1282—(Continued.)

DISTRICTS.	WATER TAX ON GOVERNMENT LAND—(*Concluded.*)		TOTAL.				DEDUCT REMISSIONS.			
	Comparison.		Fasli 1281.	Fasli 1282.	Comparison.		Waste Remission as per Enclosure A.			
							Fasli 1281.	Fasli 1282.	Comparison.	
	Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.
	36	37	38	39	40	41	42	43	44	45
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	...	...	6,66,709	6,69,496	2,787	...	10,139	...	...	10,139
2. Vizagapatam	...	...	1,90,618	1,89,513	...	1,105	23,684	...	...	23,684
3. Godavery	5,845	...	23,68,781	24,19,640	50,859	...	23,170	3,669	...	19,501
4. Kistna	15,713	...	32,31,588	33,47,300	1,15,712	...	64,704	10,054	...	54,650
5. Nellore	4,790	...	17,71,977	17,62,803	...	9,174	84,903	25,043	...	59,860
6. Cuddapah	...	...	17,73,947	17,97,704	23,757	...	1,05,358	31,801	...	73,557
7. Bellary	...	5,963	21,60,970	22,15,479	54,509	...	50,889	26,657	...	24,232
8. Kurnool	566	...	13,23,403	13,41,211	17,808	...	13,406	14,375	969	...
9. Madras	...	...	...	...	...	...	...	...	...	...
10. Chingleput	8,430	...	16,15,711	16,27,845	12,134	...	9,266	6,494	...	2,772
11. North Arcot	...	...	19,70,322	19,78,324	8,002	...	6,449	19,999	13,550	...
12. South Arcot	...	...	32,86,329	32,89,096	2,767	...	4,469	2,500	...	1,969
13. Tanjore	2,228	...	41,58,449	41,69,904	11,455	...	2,568	1,319	...	1,249
14. Trichinopoly	2,704	...	15,16,058	14,67,436	...	48,622	1,793	...	...	1,793
15. Madura	...	...	16,00,653	15,92,069	...	8,584	52,276	24,169	...	28,107
16. Tinnevelly	...	...	25,94,051	25,98,733	4,682	...	1,20,524	1,58,651	38,127	...
17. Coimbatore	881	...	26,39,772	26,27,493	...	12,279	29,384	20,713	...	8,671
18. Nilgiris	...	...	31,758	33,304	1,546	...	...	...	...	...
19. Salem	6,314	...	18,07,605	18,14,316	6,711	...	10,279	11,114	835	...
20. South Canara	...	...	12,75,496	12,76,657	1,161	...	...	...	...	...
21. Malabar	...	...	17,76,661	17,83,421	6,760	...	...	...	...	...
Total...	41,471	5,963	376,59,858	379,01,744	3,21,650	79,764	6,13,261	3,56,558	53,481	3,10,184
Net Increase...	35,508	...		...	2,41,886	...		...	...	2,56,703

Comparative Statement of Cultivation and Settlement of the Ryotwar Land Revenue, Fasli 1282—(Continued.)

DISTRICTS.	DEDUCT REMISSIONS—(*Concluded.*)								REMAINING BERIZ.	
	Remissions as particularized in Statement No. 4.				Total Remissions.					
	Fasli 1281.	Fasli 1282.	Comparison.		Fasli 1281.	Fasli 1282.	Comparison.		Fasli 1281.	Fasli 1282.
			Increase.	Decrease.			Increase.	Decrease.		
	46	47	48	49	50	51	52	53	54	55
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	89,480	1,270	...	88,210	99,619	1,270	...	98,349	5,67,090	6,68,226
2. Vizagapatam	56,103	498	...	55,605	79,787	498	...	79,289	1,10,831	1,89,015
3. Godavery	50,345	50,331	...	14	73,515	54,000	...	19,515	22,05,266	23,65,640
4. Kistna	98,146	2,25,574	1,27,428	...	1,62,850	2,35,628	72,778	...	30,68,738	31,11,672
5. Nellore	16,787	10,700	...	6,087	1,01,690	35,743	...	65,947	16,70,287	17,27,060
6. Cuddapah	34,815	19,559	...	15,256	1,40,173	51,360	...	88,813	16,33,774	17,46,344
7. Bellary	10,134	8,647	...	1,487	61,023	35,304	...	25,719	20,99,947	21,80,175
8. Kurnool	60,890	60,110	...	780	74,296	74,485	189	...	12,49,107	12,66,726
9. Madras	...	...	...	...	...	...	...	...	...	...
10. Chingleput...	60,559	53,889	...	6,670	69,825	60,383	...	9,442	14,45,886	14,67,462
11. North Arcot	1,08,880	1,09,805	925	...	1,15,329	1,29,804	14,475	...	18,54,993	18,48,520
12. South Arcot	2,59,121	2,59,096	...	25	2,63,590	2,61,596	...	1,994	30,21,739	30,27,500
13. Tanjore	2,81,965	2,76,343	...	5,622	2,84,533	2,77,662	...	6,871	38,73,916	38,92,242
14. Trichinopoly	1,82,601	1,10,448	...	72,153	1,84,394	1,10,448	...	73,946	13,31,664	13,56,983
15. Madura	87,442	19,271	...	68,171	1,39,718	43,440	...	96,278	14,60,935	15,48,629
16. Tinnevelly...	3,31,953	1,87,121	...	1,44,832	4,52,477	3,45,772	...	1,06,705	21,41,574	22,52,961
17. Coimbatore	1,11,053	93,232	...	17,821	1,40,4[illegible]	1,13,945	...	26,492	24,99,335	25,13,548
18. Nilgiris	7,008	11,192	4,184	...	7,008	11,192	4,184	...	24,750	22,113
19. Salem	1,34,001	1,33,864	...	137	1,44,280	1,44,978	698	...	16,63,325	16,69,338
20. South Canara	70,058	70,480	422	...	70,058	70,480	422	...	12,05,438	12,06,177
21. Malabar	9,886	5,137	...	4,749	9,886	5,137	...	4,749	17,66,775	17,78,284
Total...	20,6[illegible],227	17,06,567	1,32,959	4,87,619	26,74,488	20,63,125	92,746	704,109	349,85,370	358,38,619
Net Increase...	...	...	...	3,54,660	...	...	...	6,11,363	...	...

Comparative Statement of Collection and Settlement of the Ryotwar Land Revenue, Fasli 1282—(Concluded.)

DISTRICTS.	REMAINING BERIZ—(*Concluded.*)		ADD MISCELLANEOUS ITEMS AS PER STATEMENT No. 5.				TOTAL BERIZ.			
	Comparison.		Fasli 1281.	Fasli 1282.	Comparison.		Fasli 1281.	Fasli 1282.	Comparison.	
	Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.
	56	57	58	59	60	61	62	63	64	65
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	1,01,136	...	70,354	70,681	327	...	6,37,444	7,38,907	1,01,463	...
2. Vizagapatam	78,184	...	2,33,549	2,32,731	...	818	3,44,380	4,21,746	77,366	...
3. Godavery	70,374	...	9,37,143	9,62,699	25,556	...	32,32,409	33,28,339	95,930	...
4. Kistna	42,934	...	3,48,278	3,46,189	...	2,089	34,17,016	34,57,861	40,845	...
5. Nellore	56,773	...	2,28,427	2,77,414	48,987	...	18,98,714	20,04,474	1,05,760	...
6. Cuddapah	1,12,570	...	1,96,678	2,21,732	25,054	...	18,30,452	19,68,076	1,37,624	...
7. Bellary	80,228	...	2,41,191	2,74,095	32,904	...	23,41,138	24,54,270	1,13,132	...
8. Kurnool...	17,619	...	1,77,916	1,77,409	...	507	14,27,023	14,44,135	17,112	...
9. Madras	...	...	80,637	78,403	...	2,234	80,637	78,403	...	2,234
10. Chingleput	21,576	...	1,13,813	1,22,988	9,175	...	15,59,699	15,90,450	30,751	...
11. North Arcot	...	6,473	1,27,939	1,67,616	39,677	...	19,82,932	20,16,136	33,204	...
12. South Arcot	5,761	...	1,66,525	1,83,627	17,102	...	31,88,264	32,11,127	22,863	...
13. Tanjore	18,326	...	1,27,530	1,28,642	1,112	...	40,01,446	40,20,884	19,438	...
14. Trichinopoly	25,324	...	88,950	88,825	...	125	14,20,614	14,45,813	25,199	...
15. Madura	87,694	...	87,847	72,387	...	15,460	15,48,782	16,21,016	72,234	...
16. Tinnevelly...	1,11,387	...	2,34,582	2,42,225	7,643	...	23,76,156	24,95,186	1,19,030	...
17. Coimbatore	14,213	...	42,609	48,100	5,491	...	25,41,944	25,61,648	19,704	...
18. Nilgiris	...	2,638	11,731	9,417	...	2,314	36,481	31,529	...	4,952
19. Salem	6,013	...	87,261	94,506	7,245	...	17,50,586	17,63,844	13,258	...
20. South Canara	739	...	52,518	59,729	7,211	...	12,57,956	12,65,906	7,950	...
21. Malabar	11,509	...	97,003	48,584	...	48,419	18,63,778	18,26,868	...	36,910
Total...	3,62,360	9,111	87,52,481	89,07,999	2,27,484	71,966	387,37,851	397,46,618	10,52,863	44,096
Net Increase...	3,53,249	...	...	...	1,55,518	...	...	...	10,08,767	...

No. 4.—*Statement showing the particulars of Remissions in Fasli 1282.*

Items.	Fasli 1281.	Fasli 1282.	Increase.	Decrease.
Occasional Remissions or those granted at the Jummabundy with reference to the state of the Seasons.	RS.	RS.	RS.	RS.
1. Shamilat Bunger or portions of fields left waste	28,342	12,345	...	15,997
2. Shavy or withered crops	2,12,698	26,618	...	1,86,080
3. Palanastam or loss of produce	1,71,488	1,70,876	...	612
4. Pannyboodthey or land flooded	883	470	...	413
5. Payamalay or land injured by water... ...	16,842	12,487	...	4,355
6. Cowle remissions...	6,452	4,108	...	2,344
7. Taazagary or remissions to privileged classes	5,044	4,805	...	239
8. Teerwa cummee	1,27,191	1,08,480	...	18,711
9. Fasal cummee or second crop not cultivated	48,660	44,923	...	3,737
10. Special remissions on dry holdings in the Madura District	50,650	...	...	50,650
11. Miscellaneous remissions	58,804	58,925	121	...
Total...	7,27,054	4,44,037	121	2,83,138
Net...	...	...	...	2,83,017
Fixed remissions	72,042	64,750	...	7,292
Items allowed in the Collections or from entire revenue of Villages.				
1. Share of Shrotriem proceeds	89,184	87,378	...	1,806
2. Cuttubadi, etc.	3,933	3,913	...	20
3. Road Cess	82,041	82,813	772	...
4. Village Service Cess	10,86,973	10,23,676	...	63,297
Total...	12,62,131	11,97,780	772	65,123
Net...	...	...	...	64,351
Grand Total...	20,61,227	17,06,567	893	3,55,553
Net...	...	...	...	3,54,660

No. 5.—*Comparative Abstract of Land Revenue, Miscellaneous Items, for Fasli 1282.*

Items.	Fasli 1281.	Fasli 1282.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Jody on Sundry, etc., Inams	12,66,711	12,76,141	9,430	...
2. Tax on trees on unassessed lands	1,05,150	1,07,423	2,273	...
3. Cess for repairs of tanks	4,019	4,062	43	...
4. Revenue from rented villages	1,47,421	1,44,397	...	3,024
5. Do. from Amany villages	9,429	13,316	3,887	...
6. Land cultivated but not included in the Jamabundy	2,76,798	3,42,034	65,236	...
7. Concealed cultivation...	23,544	6,058	...	17,486
8. Cultivation of unclaimed Inams	2,937	2,922	...	15
9. Do. of Poromboke lands	43,242	56,352	13,110	...
10. Do. of lands belonging to Pagodas where there is no worship	688	528	...	160
11. Do. Chuttrum Inams	37	37	...	...
12. Grazing tax or grass rent	1,21,190	1,43,597	22,407	...
13. Rent of gardens and topes	47,994	48,248	254	...
14. Inam Tufreek	4,026	4,211	185	...
15. Revenue from reverted Inam	8,319	7,637	...	682
16. Collection from Village Service Inams for offices vacant	7,080	8,007	927	...
17. Revenue from sequestered Inam	15,007	12,479	...	2,528
18. Do. from hill villages	42,989	41,251	...	1,738
19. Do. from sides and slopes of hills ...	867	770	...	97
20. Do. from boundary lands in dispute...	1,400	1,176	...	224
21. Do. from lands assessed at favourable rates	5,954	6,739	785	...
22. Honey rent...	119	86	...	33
23. Wax rent	9	45	36	...
24. Chank rent	220	3,970	3,750	...
25. Chunam shell rent	6,501	6,351	...	150
26. Brickkiln rent	...	...	...	...
27. Cardamom rent	600	2,400	1,800	...
28. Rent on Palmira trees...	1,29,925	1,29,942	17	...
29. Do. on Soapnut trees	1,538	1,715	177	...
30. Do. on Fruit trees	18,071	18,919	848	...
31. Do. on Roots for dyeing cloth...	1,890	4,766	2,876	...
32. Do. on Medicinal roots	870	968	98	...
33. Do. on Lime quarries	70	84	14	...
34. Do. on Padoogay lands or those situated near rivers	32	32	...	...
35. Do. of Islands situated in rivers	71,141	1,09,495	38,354	...
36. Sale of Durbay grass	41	121	80	...
37. Diamond mine rent	[illegible]27	671	44	...
38. Cultivation of jungle lands newly cleared by burning in South Canara	6, 52	5,077	...	1,075
39. Do. of dry lands or huckle cultivation in South Canara...	1,674	1,711	37	...
40. Commission on the sale of distrained property attached for arrears of land revenue	2 234	1,832	...	402
41. Commission on private estates under Circar management	11 67	12,855	1,388	...
42. Tax on backyards in excess of the limit allowed	13 60	7,625	...	5,835
43. Revenue fines	20, 4	20,970	...	2,044
44. Savings and refunds	1, 9	1,293	...	326
45. Excess collection over the demand	3, 74	13,064	9,390	...

Comparative Abstract of Land Revenue, Miscellaneous Items, for Fasli 1282—(*Contd.*)

Items.	Fasli 1281.	Fasli 1282.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
46. Water-tax on Zemindari and Inam, etc., lands	8,35,670	8,41,441	5,771	...
47. Quit-rent on bungalows and gardens ...	22,204	22,310	106	...
48. Do. and ground rent in the Town of Madras	74,190	72,773	...	1,417
49. Russums collected from Zemindaris, etc ...	10,590	10,590	...	...
50. Revenue derived from coir, the produce of Amendevi Islands in South Canara... ...	33,021	42,248	9,227	...
51. Rattan and corsy rent	963	535	...	428
52. Coigam allowance to village officers undrawn	...	...	...	...
53. Sale proceeds of waste lands, etc.	94,362	4,000	...	90,362
54. Three-eighths of the escheated Village Service Inams as per Board's Standing Circular, No. XIV. of 1870	3,457	3,864	407	...
55. Other Items	2,42,274	3,32,861	90,587	...
Total...	37,52,481	39,07,999	1,55,518	...
MISCELLANEOUS ITEMS UNDER OTHER SOURCES OF REVENUE.				
Abkari.				
Fees for licenses	12,610	16,218	3,608	...
Other items	15,256	9,196	...	6,060
Total...	27,866	25,414	...	2,452
Salt.				
Customs duty on salt	...	...	...	...
Savings and refunds	3,084	3,398	314	...
Other items	2,325	1,066	...	1,259
Total...	5,409	4,464	...	945
Sea Customs.				
Fines and forfeitures...	4,091	3,742	...	349
Other items	10,879	12,568	1,689	...
Total...	14,970	16,310	1,340	...
Land Customs.				
Sale of smuggled goods	1,755	28	...	1,727
Other items	7	9	2	...
Total...	1,762	37	...	1,725
Stamps.				
Penalties on unstamped papers	624	3,412	2,788	...
Do. levied by Courts	47,280	42,257	...	5,023
Cost of suits in pauper cases	8,199	5,997	...	2,202
Other items	9,813	13,874	4,061	...
Total...	65,916	65,540	...	376

Comparative Abstract of Land Revenue, Miscellaneous Items, for Fasli 1282—(*Concluded*)

Items.	Fasli 1281.	Fasli 1282.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Income-tax.				
Fines and forfeitures	7,306	4,675	...	2,631
Other items	1,576	802	...	774
Total...	8,882	5,477	...	3,405
Grand Total...	38,77,286	40,25,244	1,47,958	...

No. 6.—Statement showing the Demand, Collection, and Balance of all sources of Revenue for Fasli 1282.

DISTRICTS.	LAND REVENUE.										
	PERMANENTLY SETTLED.										
	Demand.			Collection.					Balance.		
				Arrears.		Current.					
	Arrears.	Current.	Total.	Collections.	Remissions.	Collections.	Remissions.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	88,562	4,31,005	5,19,567	70,338	...	3,61,313	...	4,31,651	18,224	69,692	87,916
2. Vizagapatam	1,03,617	9,70,078	10,73,695	1,03,470	...	9,16,300	...	10,19,770	147	53,778	53,925
3. Godavery	25,439	7,36,997	7,62,436	22,884	...	7,01,222	...	7,24,106	2,555	35,775	38,330
4. Kistna	73,830	2,97,398	3,71,228	73,671	...	2,87,118	...	3,60,789	159	10,280	10,439
5. Nellore	10,921	4,14,097	4,25,018	10,921	...	4,13,431	...	4,24,352	...	666	666
6. Cuddapah	...	...	...	...	...	...	...	...	...	...	...
7. Bellary	...	...	...	...	...	...	...	...	...	...	...
8. Kurnool	...	...	...	...	...	...	...	...	...	...	...
9. Madras	...	...	...	...	...	...	...	...	...	...	...
10. Chingleput	48,606	1,06,463	1,55,069	33,806	...	63,484	...	97,290	14,800	42,979	57,779
11. North Arcot	1,57,949	4,88,036	6,45,985	1,52,365	...	3,68,062	...	5,20,427	5,584	1,19,974	1,25,558
12. South Arcot	1,037	8,599	9,636	1,037	...	8,599	...	9,636	...	...	...
13. Tanjore	1,870	31,434	33,304	1,870	...	29,810	...	31,680	...	1,624	1,624
14. Trichinopoly	6,984	49,899	56,883	6,984	...	48,010	...	54,994	...	1,889	1,889
15. Madura	6,61,581	7,85,649	14,47,230	2,63,468	...	3,60,019	...	6,23,487	3,98,113	4,25,630	8,23,743
16. Tinnevelly	25,643	3,08,285	3,33,928	24,038	...	2,89,964	...	3,14,002	1,605	18,321	19,926
17. Coimbatore	613	27,691	28,304	613	...	22,808	...	23,421	...	4,883	4,883
18. Nilgiris	...	...	...	...	...	...	...	...	...	...	...
19. Salem	99,162	4,45,701	5,44,863	82,506	...	3,81,597	...	4,64,103	16,656	64,104	80,760
20. South Canara...	...	...	...	...	...	...	...	...	...	...	...
21. Malabar	35,000	15,000	50,000	20,574	...	...	...	20,574	14,426	15,000	29,426
Total...	13,40,814	51,16,332	64,57,146	8,68,545	...	42,51,737	...	51,20,282	4,72,269	8,64,595	13,36,864

Statement showing the Demand, Collection, and Balance of all sources of Revenue for Fasli 1282—(Continued.)

DISTRICTS.	LAND REVENUE—(*Continued.*)												
	PERMANENTLY SETTLED—(*Concluded.*)										SHROTRIEM JODI.		
	Subsequent Collections and Remissions up to 31st October 1873.			Balance.							Demand.		
				Arrears.					Current.	Total.	Arrears.	Current.	Total.
	Arrears.	Current.	Total.	Recoverable and doubtful.	Irrecoverable.			Total.					
	13	14	15	16	17			18	19	20	21	22	23
	RS.	RS.	RS.	RS.	RS.	A.	P.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	17,843	41,824	59,667	381	...	...	...	381	27,868	28,249	9,469	24,858	34,327
2. Vizagapatam	...	40,943	40,943	147	...	...	...	147	12,835	12,982	243	3,437	3,680
3. Godavery	...	31,398	31,398	909	1,616	0	0	2,555	4,377	6,932	1,997	30,292	32,289
4. Kistna	31	5,519	5,550	...	128	0	0	128	4,761	4,889	4,322	32,707	37,029
5. Nellore	...	666	666	...	...	...	...	...	...	...	27,411	85,037	1,12,448
6. Cuddapah	...	...	...	...	...	...	...	...	...	...	12,349	41,502	53,851
7. Bellary	...	...	...	...	...	...	...	...	...	...	2,205	28,892	31,097
8. Kurnool	...	...	...	...	...	...	...	...	...	...	679	12,763	13,442
9. Madras	...	...	...	...	...	...	...	...	...	...	63	210	275
10. Chingleput	2,737	21,883	24,620	12,063	...	...	...	12,063	21,096	33,159	48,656	77,247	1,25,903
11. North Arcot	...	1,16,615	1,16,615	...	5,584	9	0	5,584	3,359	8,943	7,919	23,770	31,689
12. South Arcot	...	...	...	...	...	...	...	...	...	...	6,417	22,613	29,030
13. Tanjore	...	1,624	1,624	...	...	...	...	...	...	...	2,474	1,20,497	1,22,971
14. Trichinopoly	...	1,889	1,889	...	...	...	...	...	...	...	5,966	12,688	18,654
15. Madura	...	3,01,604	3,01,604	3,98,047	67	0	9	3,98,113	1,24,026	5,22,139	4,860	26,957	31,817
16. Tinnevelly	1,408	17,184	18,592	...	196	8	8	197	1,137	1,334	7,900	48,440	56,340
17. Coimbatore	...	4,883	4,883	...	...	...	...	...	...	...	112	3,418	3,530
18. Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Salem	14,725	30,129	44,854	...	1,930	9	11	1,931	33,975	35,906	23,637	46,823	70,460
20. South Canara	...	...	...	...	...	...	...	...	...	...	...	...	...
21. Malabar	...	...	...	14,426	...	...	...	14,426	15,000	29,426	...	...	...
Total ...	36,744	6,16,161	6,52,905	4,25,978	9,552	12	4	4,35,526	2,48,434	6,83,959	1,66,651	6,42,181	8,08,832

Statement showing the Demand, Collection, and Balance of all sources of Revenue for Fasli 1282—(Continued.)

LAND REVENUE—(*Continued.*)

SHROTRIEM JODI—(*Continued.*)

DISTRICTS.	Collections and Remissions.					Balance.			Subsequent Collections and Remissions up to 31st October 1873.			Balance.
	Arrears.		Current.		Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.
	Collections.	Remissions.	Collections.	Remissions.								Recoverable and doubtful.
	24	25	26	27	28	29	30	31	32	33	34	35
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	8,196	...	19,322	...	27,518	1,273	5,536	6,809	310	2,641	2,951	963
2. Vizagapatam	243	...	3,282	...	3,525	...	155	155	...	155	155	...
3. Godavery	1,632	...	26,899	...	28,531	365	3,393	3,758	25	2,341	2,366	249
4. Kistna	2,310	...	30,517	...	32,827	2,006	2,196	4,202	1	801	802	1,602
5. Nellore	26,482	...	73,693	...	1,00,175	929	11,344	12,273	22	10,045	10,067	884
6. Cuddapah	11,384	...	29,905	...	41,289	965	11,597	12,562	41	7,271	7,312	781
7. Bellary	2,150	...	27,980	...	30,130	55	912	967	...	877	877	55
8. Kurnool	679	...	12,628	...	13,307	...	135	135	...	125	125	...
9. Madras	...	...	105	...	105	63	105	168	60	...	60	3
10. Chingleput	35,146	...	41,135	...	76,281	13,512	36,112	49,624	2,998	17,735	20,733	10,514
11. North Arcot	3,263	...	18,749	...	22,012	4,656	5,021	9,677	1,583	2,418	4,001	2,981
12. South Arcot	6,236	...	19,728	...	25,964	182	2,879	3,061	36	2,856	2,892	40
13. Tanjore	2,456	...	1,18,365	...	1,20,821	18	2,132	2,150	...	1,667	1,667	18
14. Trichinopoly	4,723	...	10,498	...	15,221	1,243	2,190	3,433	1,067	1,524	2,591	176
15. Madura	4,095	...	19,692	...	23,787	735	7,295	8,030	252	4,268	4,520	483
16. Tinnevelly	7,900	...	42,592	...	50,492	...	5,848	5,848	...	5,784	5,784	...
17. Coimbatore	112	...	2,827	...	2,939	...	591	591	...	591	591	...
18. Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...
19. Salem	22,696	...	18,953	...	41,649	941	27,870	28,811	805	19,777	20,582	...
20. South Canara	...	...	...	...	...	...	...	...	...	...	...	...
21. Malabar	...	...	...	...	...	...	...	...	...	...	...	...
Total...	1,39,703	...	5,16,870	...	6,56,573	26,943	1,25,311	1,52,254	7,200	80,876	88,076	18,749

Statement showing the Demand, Collection, and Balance of all sources of Revenue for Fasli 1282—(Continued.)

LAND REVENUE—(*Continued.*)

DISTRICTS.	SHROTRIEM JODI—(*Concluded.*) Balances—(*Concluded.*) Arrears—(*Concluded.*) Irrecoverable. 36			Total. 37	Current. 38	Total. 39
	RS.	A.	P.	RS.	RS.	RS.
1. Ganjam	...	...	...	963	2,895	3,858
2. Vizagapatam	...	3	3	...	...	...
3. Godavery	91	0	1	340	1,052	1,392
4. Kistna	403	1	5	2,095	1,305	3,400
5. Nellore	23	0	0	907	1,299	2,206
6. Cuddapah	143	4	10	924	4,326	5,250
7. Bellary	...	...	...	55	35	90
8. Kurnool	...	...	...	...	10	10
9. Madras	...	...	...	3	105	108
10. Chingleput	...	...	...	10,514	18,377	28,891
11. North Arcot	91	7	5	3,073	2,603	5,676
12. South Arcot	100	1	6	146	23	169
13. Tanjore	...	...	...	18	465	483
14. Trichinopoly	...	...	...	176	666	842
15. Madura	...	...	...	483	3,027	3,510
16. Tinnevelly...	...	...	...	...	64	64
17. Coimbatore	...	...	...	...	...	...
18. Nilgiris...	...	...	...	...	...	...
19. Salem...	135	11	5	136	8,093	8,229
20. South Canara	...	...	...	...	...	...
21. Malabar	...	...	...	...	...	...
Total...	993	13	11	19,743	44,435	64,178

DISTRICTS.	RYOTWAR. Demand. Arrears. 40	Current. 41	Total. 42	Collections and Remissions. Arrears. Collection. 43	Remissions. 44	Current. Collection. 45	Remissions. 46	Total. 47
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	1,86,615	6,68,226	8,54,841	1,64,301	...	5,61,685	...	7,25,986
2. Vizagapatam	11,470	1,89,015	2,00,485	7,611	...	1,74,901	...	1,82,512
3. Godavery	56,693	23,65,640	24,22,273	41,293	...	22,87,162	...	23,28,455
4. Kistna	51,132	31,11,672	31,62,804	33,693	...	30,60,231	...	30,93,924
5. Nellore	3,37,042	17,27,060	20,64,102	3,02,499	...	14,61,404	...	17,63,903
6. Cuddapah	1,49,963	17,46,344	18,96,307	1,29,740	394	15,74,024	...	17,04,158
7. Bellary	1,12,210	21,80,175	22,92,385	98,047	...	21,50,578	...	22,48,625
8. Kurnool	18,375	12,66,726	12,85,101	13,517	...	12,54,984	...	12,68,501
9. Madras	...	...	...	...	...	...	...	...
10. Chingleput	5,47,243	14,67,462	20,14,705	4,24,431	...	10,69,793	...	14,94,224
11. North Arcot	3,04,958	18,48,520	21,53,478	2,18,737	...	16,08,309	...	18,27,046
12. South Arcot	2,98,956	30,27,500	33,26,456	2,59,118	1,571	29,86,544	...	32,47,233
13. Tanjore	1,21,283	38,92,242	40,13,525	98,407	...	37,57,827	...	38,56,234
14. Trichinopoly	59,886	13,56,988	14,16,874	47,311	308	13,21,725	...	13,69,344
15. Madura	3,98,596	15,48,629	19,47,225	3,81,971	...	10,97,673	...	14,79,644
16. Tinnevelly	3,19,157	22,52,961	25,72,118	2,85,614	6,978	20,22,709	...	23,13,301
17. Coimbatore	1,14,446	25,13,548	26,27,994	1,06,637	...	24,19,220	...	25,25,857
18. Nilgiris	3,700	22,112	25,812	565	...	21,815	...	22,380
19. Salem	3,05,875	16,69,338	19,75,213	2,55,634	...	15,02,048	...	17,57,682
20. South Canara	41,687	12,06,177	12,47,864	40,336	...	11,70,604	...	12,10,940
21. Malabar	37,724	17,78,284	18,16,008	29,651	...	17,26,293	...	17,55,944
Total	34,76,951	358,38,619	393,15,570	29,37,113	9,251	332,29,529	...	361,75,893

67

Statement showing the Demand, Collection, and Balance of all sources of Revenue for Fasli 1282.—(Continued.)

DISTRICTS.	LAND REVENUE—(*Continued.*)													
	RYOTWAR—(*Concluded.*)													
	Balance.			Subsequent Collection and Remissions up to 31st October 1873.			Balance.							
							Arrears.							
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Recoverable and doubtful.	Irrecoverable.			Total.	Current.	Total.
	48	49	50	51	52	53	54	55			56	57	58
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	A.	P.	RS.	RS.	RS.
1. Ganjam	22,314	1,06,541	1,28,855	3,620	46,066	49,686	17,030	1,631	1	1	18,694	60,475	79,169
2. Vizagapatam	3,859	14,114	17,973	...	5,540	5,540	72	3,787	6	0	3,859	8,574	12,433
3. Godavery	15,340	78,473	93,813	823	50,564	51,387	7,877	6,639	10	1	14,517	27,914	42,431
4. Kistna	17,439	51,441	68,880	899	31,531	32,430	2,913	13,627	2	7	16,540	19,910	36,450
5. Nellore	34,543	2,65,656	3,00,199	1,062	1,93,986	1,95,048	12,654	20,827	2	6	33,481	71,670	1,05,151
6. Cuddapah	19,829	1,72,320	1,92,149	2,886	1,35,539	1,38,425	9,922	7,020	7	7	16,943	36,781	53,724
7. Bellary	14,163	29,597	43,760	533	25,664	26,197	68	13,561	13	4	13,630	3,933	17,563
8. Kurnool	4,858	11,742	16,600	540	6,452	6,792	2,179	2,338	15	10	4,518	5,290	9,808
9. Madras	...	...	...	...	...	...	...	...	...	...	...	...	...
10. Chingleput	1,22,812	3,97,669	5,20,481	9,116	2,19,023	2,28,139	95,924	17,771	8	9	1,13,696	1,78,646	2,92,342
11. North Arcot	86,221	2,40,241	3,26,462	7,193	1,90,901	1,98,094	62,124	16,903	7	2	79,028	49,310	1,28,338
12. South Arcot	38,267	40,956	79,223	2,860	23,608	26,468	10,055	25,352	1	5	35,407	17,348	52,755
13. Tanjore	22,876	1,34,415	1,57,291	6,882	64,103	70,985	12,429	3,564	14	0	15,994	70,312	86,306
14. Trichinopoly	12,267	35,263	47,530	2,749	22,894	25,643	5,411	4,107	3	6	9,518	12,369	21,887
15. Madura	16,625	4,50,956	4,67,581	1,691	4,07,973	4,09,664	9,893	5,041	0	9	14,934	42,983	57,917
16. Tinnevelly	28,565	2,30,252	2,58,817	2,967	2,12,314	2,15,281	597	25,001	0	0	25,598	17,938	43,536
17. Coimbatore	7,809	94,328	1,02,137	304	87,885	88,187	2,701	4,801	3	6	7,505	6,445	13,950
18. Nilgiris	35	297	3,432	...	111	111	...	[illegible]	12	2	3,135	186	3,321
19. Salem	50,241	1,67,290	2,17,531	4,708	1,01,604	1,06,402	12,719	[illegible]	5	8	45,533	65,596	1,11,129
20. South Canara	1,351	35,573	36,924	3	31,482	31,485	868	479	11	11	1,348	4,091	5,439
21. Malabar	8,073	51,991	60,064	682	28,997	29,679	4,737	2,654	1	11	7,391	22,994	30,385
Total...	5,30,587	26,00,090	31,30,677	40,318	18,86,325	19,35,643	2,70,176	2,11,093	1	9	4,81,269	7,22,765	12,04,034

Statement showing the Demand, Collection, and Balance of all sources of Revenue for Fasli 1282.—(Continued.)

DISTRICTS.	LAND REVENUE—(*Continued.*)									
	MISCELLANEOUS.									
	Demand.			Collections and Remissions.				Balance.		
	Arrears.	Current.	Total.	Arrears. Collections.	Arrears. Remissions.	Current. Collections.	Total.	Arrears.	Current.	Total.
	59	60	61	62	63	64	65	66	67	68
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	27,187	70,681	97,868	20,074	...	51,648	71,722	7,113	19,033	26,146
2. Vizagapatam	25,354	2,32,731	2,58,085	17,958	...	2,18,598	2,36,556	7,396	14,133	21,529
3. Godavery	2,65,362	9,62,699	12,28,061	74,476	...	8,25,684	9,00,160	1,90,886	1,37,015	3,27,901
4. Kistna	76,161	3,46,189	4,22,350	55,828	274	2,88,687	3,44,789	20,059	57,502	77,561
5. Nellore	1,11,078	2,77,414	3,88,492	84,326	...	1,68,430	2,52,756	26,752	1,08,984	1,35,736
6. Cuddapah	78,890	2,21,732	3,00,622	62,242	93	1,43,663	2,05,998	16,555	78,069	94,624
7. Bellary	54,304	2,74,095	3,28,399	38,138	...	2,38,521	2,76,659	16,166	35,574	51,740
8. Kurnool	10,608	1,77,409	1,88,017	7,221	...	1,72,208	1,79,429	3,387	5,201	8,588
9. Madras	63,105	78,403	1,41,508	33,083	...	42,513	75,596	30,022	35,890	65,912
10. Chingleput	1,12,678	1,22,988	2,35,666	65,518	...	34,971	1,00,489	47,160	88,017	1,35,177
11. North Arcot	1,18,610	1,67,616	2,86,226	70,181	...	78,936	1,49,117	48,429	88,680	1,37,109
12. South Arcot	96,176	1,83,627	2,79,803	69,516	27	1,55,440	2,24,983	26,633	28,187	54,820
13. Tanjore	3,427	1,28,642	1,32,069	2,720	...	1,23,749	1,26,469	707	4,893	5,600
14. Trichinopoly	39,354	88,825	1,28,179	28,705	...	59,073	87,778	10,649	29,752	40,401
15. Madura	77,050	72,387	1,49,437	73,239	...	18,887	92,126	3,811	53,500	57,311
16. Tinnevelly	90,577	2,42,225	3,32,802	86,786	...	1,75,363	2,62,149	3,791	66,862	70,653
17. Coimbatore	9,186	48,100	57,286	8,811	...	34,206	43,017	375	13,894	14,269
18. Nilgiris	790	9,417	10,207	769	...	9,194	9,963	21	223	244
19. Salem	33,349	94,506	1,27,855	26,434	...	72,427	98,861	6,915	22,079	28,994
20. South Canara	10,824	59,729	70,553	6,611	...	53,086	59,697	4,213	6,643	10,856
21. Malabar	2,126	48,584	50,710	2,126	...	46,531	48,657	...	2,053	2,053
Total...	13,06,196	39,07,999	52,14,195	8,34,762	394	30,11,815	38,46,971	71,040	8,96,184	13,67,224

Statement showing the Demand, Collection, and Balance of all sources of Revenue for Fasli 1282—(Continued.)

LAND REVENUE—(*Continued.*)

MISCELLANEOUS—*Concluded.*

DISTRICTS.	Subsequent Collections and Remissions up to 31st October 1873.			Balance.							Total.		
				Arrears.							Demand.		
	Arrears.	Current.	Total.	Recoverable and doubtful.	Irrecoverable.			Total.	Current.	Total.	Arrears.	Current.	Total.
	69	70	71	72	73			74	75	76	77	78	79
	RS.	RS.	RS.	RS.	RS.	A.	P.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ...	1,631	7,352	8,986	5,373	105	12	9	5,479	11,681	17,160	3,11,833	11,94,770	15,06,603
2. Vizagapatam ...	197	9,019	9,216	6,324	875	3	8	7,199	5,114	12,313	1,40,684	13,95,261	15,35,945
3. Godavery ...	2,290	66,387	68,677	1,59,543	28,553	5	0	1,88,596	70,628	2,59,224	3,49,431	40,95,628	44,45,059
4. Kistna ...	406	38,965	39,371	12,267	7,385	12	3	19,653	18,537	38,190	2,05,445	37,87,966	39,93,411
5. Nellore ...	926	56,939	57,865	17,825	8,000	12	6	25,826	52,045	77,871	4,86,452	25,03,608	29,90,060
6. Cuddapah ...	1,358	59,222	60,580	10,433	4,763	11	7	15,197	18,847	34,044	2,41,202	20,09,578	22,50,780
7. Bellary ...	572	26,047	26,619	853	14,740	13	10	15,594	9,527	25,121	1,68,719	24,83,162	26,51,881
8. Kurnool ...	182	2,814	2,996	1,099	2,106	3	6	3,205	2,387	5,592	29,662	14,56,898	14,86,560
9. Madras ...	3,195	18,023	21,218	14,552	12,274	12	4	26,827	17,867	44,694	63,168	78,613	1,41,781
10. Chingleput ...	2,025	35,310	37,335	37,449	7,686	2	7	45,135	52,707	97,842	7,57,185	17,74,160	25,31,345
11. North Arcot ...	2,609	48,630	51,239	38,454	7,372	6	8	45,826	40,044	85,870	5,89,436	25,27,942	31,17,378
12. South Arcot ...	2,087	15,159	17,246	5,393	19,152	15	4	24,546	13,028	37,574	4,02,586	32,42,339	36,44,925
13. Tanjore ...	127	3,577	3,704	431	148	10	1	580	1,316	1,896	1,29,054	41,72,815	43,01,869
14. Trichinopoly ...	1,089	22,090	23,179	8,467	1,093	6	9	9,560	7,662	17,222	1,12,190	15,08,400	16,20,590
15. Madura ...	561	41,951	42,512	2,910	340	6	8	3,250	8,549	11,799	11,42,057	24,33,652	35,75,709
16. Tinnevelly ...	920	61,798	62,718	2,359	512	0	7	2,871	5,069	7,940	4,43,277	28,51,911	32,95,188
17. Coimbatore ...	100	11,292	11,392	252	23	2	10	275	2,602	2,877	1,24,357	25,92,757	27,17,114
18. Nilgiris ...	1	216	217	15	4	7	0	20	7	27	4,490	31,529	36,019
19. Salem ...	810	13,495	14,305	2,784	3,320	9	9	6,105	8,584	14,689	2,023	22,56,368	27,18,391
20. South Canara ...	68	4,571	4,639	4,031	113	11	...	4,145	2,072	6,217	2,511	12,65,906	13,18,417
21. Malabar ...	...				...	...	...	......	2,053	2,053	74,850	18,41,868	19,16,718
Total...	24,151	4,82,858	5,07,009	3,30,814	1,19,074	6	0	4,49,889	3,50,326	8,00,215	62,90,612	455,05,131	517,95,743

Statement showing the Demand, Collection, and Balance of all sources of Revenue for Fasli 1282—(Continued.)

DISTRICTS.	LAND REVENUE—(*Continued.*)										
	TOTAL (*Continued.*)										
	Collections and Remissions.					Balance.			Subsequent Collections and Remissions up to 31st October 1873.		
	Arrears.		Current.								
	Collections.	Remissions.	Collections.	Remissions.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	80	81	82	83	84	85	86	87	88	89	90
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	2,62,909	......	9,93,968	......	12,56,877	48,924	2,00,802	2,49,726	23,407	97,883	1,21,290
2. Vizagapatam	1,29,282	......	13,13,081	......	14,42,363	11,402	82,180	93,582	197	55,657	55,854
3. Godavery	1,44,285	......	37,36,967	......	38,81,252	2,09,146	2,54,661	4,63,807	3,138	1,50,690	1,53,828
4. Kistna	1,65,508	274	36,66,547	......	38,32,329	39,663	1,21,419	1,61,082	1,337	76,816	78,153
5. Nellore	4,24,228	......	21,16,958	......	25,41,186	62,224	3,86,650	4,48,874	2,010	2,61,636	2,63,646
6. Cuddapah	2,03,365	437	17,47,643	......	19,51,445	37,349	2,61,986	2,99,335	4,285	2,02,032	2,06,317
7. Bellary	1,38,335	......	24,17,079	......	25,55,414	30,384	66,083	96,467	1,105	52,588	53,693
8. Kurnool	91,417	......	13,09,820	......	14,01,237	8,245	17,078	25,323	522	9,391	9,913
9. Madras	33,083	......	42,618	......	75,701	30,085	35,995	66,080	3,255	18,023	21,278
10. Chingleput	5,58,901	......	12,09,383	......	17,68,284	1,98,284	5,64,777	7,63,061	16,876	2,93,951	3,10,827
11. North Arcot	4,44,546	......	20,74,056	......	25,18,602	1,44,890	4,53,886	5,98,776	11,379	3,58,570	3,69,949
12. South Arcot	3,35,996	1,508	31,70,317	......	35,07,821	65,082	72,022	1,37,104	4,983	41,623	46,606
13. Tanjore	1,05,453	......	40,29,751	......	41,35,204	23,601	1,43,064	1,66,665	7,009	70,971	77,980
14. Trichinopoly	87,723	308	14,39,306	......	15,27,337	24,159	69,094	93,253	4,905	48,397	53,302
15. Madura	7,22,773	5,978	14,96,271	......	22,19,044	4,19,284	9,37,381	13,56,665	2,504	7,58,796	7,61,300
16. Tinnevelly	4,09,316	......	25,30,628	......	29,39,944	33,961	3,21,283	3,55,244	5,295	2,97,075	3,02,370
17. Coimbatore	1,16,173	......	24,79,061	......	25,95,234	8,184	1,13,696	1,21,880	404	1,04,649	1,05,053
18. Nilgiris	1,334	......	31,009	......	32,343	3,156	520	3,676	1	327	328
19. Salem	3,87,370	......	19,75,025	......	23,62,395	74,753	2,81,343	3,56,096	21,048	1,65,095	1,86,143
20. South Canara	46,947	......	12,23,690	......	12,70,637	5,564	42,216	47, 80	71	36,053	36,124
21. Malabar	52,351	......	17,72,824	......	18,25,175	22,499	69,044	91, 43	682	28,997	29,679
Total	47,80,128	9,645	410,09,951	......	457,99,724	15,00,839	44,95,180	59,96,019	1,14,413	31,29,220	32,43,633

DISTRICTS.	LAND REVENUE—(*Concluded.*)							EXCISE ON SPIRITS AND DRUGS, (ABKARI.)					
	TOTAL.—(*Concluded.*)							DEMAND.				COLLECTIONS AND REMISSIONS.	
	Balance.												
	Arrears.					Current.	Total.	Arrears.	Current.		Total.	Arrears.	
	Recoverable and doubtful.	Irrecoverable.			Total.				Rented and Amany.	Miscellaneous.		Collections.	Remissions.
	91	92			93	94	95	96	97	98	99	100	101
	RS.	RS.	A.	P.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	20,757	1,769	13	10	23,517	1,02,919	1,26,436	7,257	76,559	...	83,816	7,257	......
2. Vizagapatam ...	6,543	4,662	12	11	11,205	26,523	37,728	23,881	1,53,227	725	1,77,833	21,438	......
3. Godavery	1,62,578	37,429	15	2	2,00,008	1,03,071	3,03,079	12,118	2,45,575	75	2,57,768	10,654	......
4. Kistna... ...	16,782	21,544	0	3	38,326	44,603	82,929	20,851	2,25,505	781	2,47,137	20,851	......
5. Nellore	31,363	28,850	15	0	60,214	1,25,014	1,85,228	11,474	86,006	454	97,934	8,878	......
6. Cuddapah	21,136	11,927	8	0	33,064	59,954	93,018	26,035	2,41,425	965	2,68,425	25,233	......
7. Bellary	976	28,302	11	2	29,279	13,495	42,774	40,012	7,00,900	4,887	7,45,799	40,012	......
8. Kurnool	3,278	4,445	8	4	7,723	7,687	15,410	15,315	3,26,550	465	3,42,330	15,315	......
9. Madras	14,555	12,274	12	4	26,830	17,972	44,802	1,416	11,32,341	1,402	11,35,159	1,247	......
10. Chingleput... ...	1,55,950	25,457	11	4	1,81,408	2,70,826	4,52,234	41,258	1,59,524	200	2,00,982	9,722	......
11. North Arcot ...	1,63,559	29,951	14	1	1,93,511	95,316	2,88,827	43,579	3,12,105	708	3,56,392	35,581	......
12. South Arcot ...	15,488	44,611	2	3	60,099	30,399	90,498	68,190	1,91,067	171	2,59,428	40,984	27,206
13. Tanjore	12,878	3,713	8	1	16,592	72,093	88,685	94,980	4,90,355	2,607	5,87,942	94,980	......
14. Trichinopoly ...	14,054	5,200	9	9	19,254	20,097	39,351	20,059	1,40,400	305	1,60,764	20,059	......
15.* Madura	4,11,332	5,448	8	2	4,16,780	1,78,585	5,95,365	8,960	1,85,186	525	1,94,671	6,418	......
16. Tinnevelly	2,959	25,706	9	3	28,666	24,208	52,874	8,345	2,07,600	334	2,16,279	5,136	3,209
17. Coimbatore	2,956	4,824	6	4	7,780	9,047	16,827	19,675	2,83,600	503	3,03,778	19,675	......
18. Nilgiris	15	3,140	3	2	3,155	193	3,348	14,750	65,600	6,309	86,659	14,750	......
19. Salem...	15,502	38,201	4	9	53,705	1,16,248	1,69,953	45,129	3,71,390	139	4,16,658	30,574	......
20. South Arcot ...	4,899	593	6	11	5,493	6,163	11,656	19,984	1,24,500	360	1,44,844	18,140	......
21. Malabar*	17,133	4,684	1	11	21,817	40,047	61,864	40	2,77,950	3,499	2,81,489	......	......
Total ...	10,45,712	3,40,714	2	0	13,86,426	13,65,960	27,52,386	5,43,308	69,97,365	25,414	65,66,087	4,46,904	30,415

Statement showing the Demand, Collection, and Balance of all sources of Revenue for Fasli 1282—(Continued.)

EXCISE ON SPIRITS AND DRUGS, (ABKARI.)—(*Continued.*)

DISTRICTS.	COLLECTIONS AND REMISSIONS—(*Concluded.*)				BALANCE.			SUBSEQUENT COLLECTIONS AND REMISSIONS UP TO 31ST OCTOBER 1873.		
	Current.			Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	Rented and Army.	Miscellaneous.	Remissions.							
	102	103	104	105	106	107	108	109	110	111
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	68,170	......	......	75,427	......	8,389	8,389	......	8,389	8,389
2. Vizagapatam	1,18,101	725	......	1,40,264	2,443	35,126	37,569	......	20,631	20,631
3. Godavery	2,31,908	75	......	2,42,637	1,464	13,667	15,131	......	13,667	13,667
4. Kistna	2,11,145	781	......	2,32,777	......	14,360	14,360	......	14,360	14,360
5. Nellore	8[illegible],814	453	......	89,945	2,596	5,392	7,988	......	5,392	5,392
6. Cuddapah	2,10,814	965	......	2,45,812	802	21,811	22,613	10	21,811	21,821
7. Bellary	6,47,017	4,887	......	6,92,216	......	53,583	53,583	......	53,583	53,583
8. Kurnool	2,98,847	465	......	3,14,627	......	27,703	27,703	......	27,703	27,703
9. Madras	11,19,218	1,308	3,455	11,25,318	169	9,672	9,841	......	9,577	9,577
10. Chingleput	1,59,524	200	......	1,69,446	31,536	......	31,536	31,536	......	31,536
11. North Arcot	2,54,854	708	26,920	3,18,063	7,998	30,331	38,329	21	30,331	30,352
12. South Arcot	1,79,948	171	......	2,48,809	......	11,119	11,119	......	11,119	11,119
13. Tanjore	4,32,988	2,607	......	5,39,575	......	57,367	57,367	......	57,367	57,367
14. Trichinopoly	1,40,201	305	......	1,60,565	......	199	199	......	199	199
15. Madura	1,66,888	525	......	1,73,831	2,542	18,298	20,840	19	18,298	18,317
16. Tinnevelly...	1,74,020	884	......	1,82,699	......	33,580	33,580	......	33,580	33,580
17. Coimbatore...	2,62,606	503	......	2,82,344	......	20,934	20,934	......	20,934	20,934
18. Nilgiris	65,600	6,309	......	86,659	......	......	......	......	......	......
19. Salem	3,54,892	139	......	3,85,605	14,555	16,498	31,053	4,646	16,498	21,144
20. South Canara	1,[illegible]6,449	259	......	1,34,948	1,844	8,052	9,896	1,844	8,052	9,896
21. Malabar	2,77,050	3,499	......	2,81,449	40	......	40	......	......	......
Total...	55,80,014	25,408	30,375	61,14,016	65,989	3,86,081	4,52,070	38,076	3,71,491	4,09,567

Statement showing the Demand, Collection, and Balance of all sources of Revenue for Fusli 1282.—(Continued.)

DISTRICTS.	EXCISE ON SPIRITS AND DRUGS, (ABKARI.)—(*Concluded.*)							INCOME TAX.					
	BALANCE.							DEMAND.				COLLECTIONS AND REMISSIONS.	
	Arrears.					Current.	Total.	Arrears.	Current.		Total.	Arrears.	
	Recoverable and doubtful.	Irrecoverable.			Total.				Ain.	Miscellaneous.		Collections.	Remissions.
	112	113			114	115	116	117	118	119	120	121	122
	RS.	RS.	A.	P.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	...	...			...	...	...	914	11,126	105	12,145	820	94
2. Vizagapatam	...	2,443	0	4	2,443	14,495	16,938	336	24,736	...	25,072	...	...
3. Godavery	295	1,168	13	10	1,464	...	1,464	2,475	29,547	1,075	33,097	499	...
4. Kistna	...	...			...	...	...	535	30,155	...	30,690	79	350
5. Nellore	2,596	...	...	...	2,596	...	2,596	2,369	15,553	28	17,950	805	...
6. Cuddapah	792	...	...	...	792	...	792	4,746	27,239	267	32,252	1,958	...
7. Bellary	...	...			...	...	...	54	27,285	...	27,339	...	...
8. Kurnool	...	...	...	...	...	...	...	91	9,331	...	9,422	42	49
9. Madras	...	169	2	8	169	95	264	22,897	78,132	628	1,01,657	16,942	...
10. Chingleput	...	...	...	...	...	...	...	9,242	8,254	...	17,496	4,378	...
11. North Arcot	7,977	...	...	...	7,977	...	7,977	2,076	17,058	810	19,944	387	...
12. South Arcot	...	...	...	...	...	...	...	1,442	9,285	185	10,912	61	...
13. Tanjore	...	...	...	...	...	...	...	2,779	63,785	500	67,064	125	19
14. Trichinopoly	...	...	...	...	...	...	...	65	9,249	116	9,430	26	9
15. Madura	2,523	...	...	...	2,523	...	2,523	1,781	34,912	323	37,016	1,676	105
16. Tinnevelly	...	...	...	...	...	...	...	695	23,802	559	25,056	101	...
17. Coimbatore	...	...	...	...	...	...	...	109	8,769	28	8,906	109	
18. Nilgiris	...	...	...	...	...	...	...	...	5,672	...	5,672	...	
19. Salem	9,899	9	13	11	9,909	...	9,909	314	13,147	117	13,578	76	15
20. South Canara	...	...	...	...	...	...	...	46	12,085	20	12,151	35	11
21. Malabar	...	40	0	0	40	...	40	5,884	31,040	686	37,610	2,691	...
Total...	24,082	3,830	4	9	27,913	14,590	42,503	58,820	4,90,162	5,477	5,54,459	30,650	652

Statement showing the Demand, Collection, and Balance of all sources of Revenue for Fasli 1282.—(Continued.)

INCOME TAX—(*Continued.*)

DISTRICTS.	Collections and Remissions—(*Concluded.*)			Balance.			Subsequent Collections up to 31st October 1873.			Balance.				
	Current.									Arrears.				
	Collections.	Remissions.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Recoverable and doubtful.	Irrecoverable.			Total.
	123	124	125	126	127	128	129	130	131	132	133			134
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	A.	P.	RS.
1. Ganjam	11,220	...	12,133	...	10	10	...	10	10	...	...	...	...	...
2. Vizagapatam	24,736	...	24,736	336	...	336	1	...	1	...	335	5	6	335
3. Godavery	29,022	...	31,061	2,036	...	2,036	60	...	60	68	1,908	2	4	1,976
4. Kistna	30,108	...	30,614	126	50	176	...	47	47	126	...	...	...	126
5. Nellore	15,494	...	16,289	1,564	87	1,651	...	29	29	...	1,563	15	6	1,564
6. Cuddapah	26,608	...	28,024	2,788	1,440	4,228	40	566	606	352	2,396	3	3	2,748
7. Bellary	27,212	...	27,212	54	73	127	...	63	63	17	37	0	0	54
8. Kurnool	9,309	...	9,335	...	27	27	...	27	27	...	...	...	...	...
9. Madras	70,449	1,191	94,576	5,955	1,126	7,081	374	1,126	1,500	37	5,543	12	4	5,581
10. Chingleput	5,527	...	9,905	4,864	2,727	7,591	4,649	527	5,176	215	...	...	...	215
11. North Arcot	17,317	...	17,604	1,789	551	2,340	483	1	484	1,306	...	...	...	1,306
12. South Arcot	9,412	...	9,503	1,381	28	1,409	...	22	22	285	1,096	2	5	1,381
13. Tanjore	64,264	...	64,408	2,635	21	2,656	...	21	21	...	2,635	1	10	2,635
14. Trichinopoly	9,305	...	9,430	...	...			...		...	...	...	...	...
15. Madura	34,512	...	36,323		693	693		693	693	...				
16. Tinnevelly	24,289	...	24,390	594	72	666	1	1	2	14	578	8	6	593
17. Coimbatore	8,772	...	8,881	...	25	25	...	25	25	...	...	...	...	...
18. Nilgiris	6,672	...	6,67[illegible]	...	...	...	...	...			...	...	...	...
19. Salem	13,211	...	13,300	223	53	276	223	...	223	...	...	...	...	...
20. South Canara	12,085	...	12,131	...	20	20	...	20	20	...	...	...	...	...
21. Malabar	20,118	...	21,809	3,193	2,608	5,801	717	841	1,558	2,476	...	...	...	2,476
Total ...	4,86,837	1,191	5,17,310	27,538	9,611	37,149	6,548	4,019	10,567	4,896	16,094	3	8	20,990
Stoppages made from the pay of public servants as per Accountant General's Return ...	28,551													
	5,15,388													

Statement showing the Demand, Collection, and Balance of all sources of Revenue for Fasli 1282.—(Continued.)

DISTRICTS.	INCOME TAX—(Concluded.)		LICENSE TAX.			SALT.							
	BALANCE—(Concluded.)		DEMAND.	COLLECTIONS.		DEMAND.			COLLECTIONS.				
	Current.	Total.	Current.	Current.	Arrears.	Current.		Total.	Arrears.		Current.		Total.
						Salt.	Miscellaneous.		Collections.	Remissions.	Sales.	Miscellaneous.	
	135	136	137	138	139	140	141	142	143	144	145	146	147
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam						15,45,890	223	15,46,113	...	...	15,45,890	223	15,46,113
2. Vizagapatam	...	385				4,03,758	83	4,03,841	...	...	4,03,758	83	4,03,841
3. Godavery	...	1,276				6,19,415	16	6,19,431	...	...	6,19,415	16	6,19,431
4. Kistna	3	129				12,56,226	53	12,56,279	...	...	12,56,226	53	12,56,279
5. Nellore	28	1,622				12,56,566	303	12,56,869	...	...	12,56,566	303	12,56,869
6. Cuddapah	614	3,622				...	...	...	...	...	...	...	...
7. Bellary	10	84				13,260	...	14,906	1,623	...	12,317	...	13,940
8. Kurnool	...				1,736	2,313	...	2,450	49	...	2,329	...	2,378
9. Madras	...	5,581			107	...	...	...	...	...	...	...	...
10. Chingleput	2,200	2,415				25,30,615	24	25,30,639	...	...	25,30,615	24	25,30,639
11. North Arcot	650	1,850	171	171	...	...	...	...	...	...	...	...	...
12. South Arcot	6	1,387			...	6,90,356	3,282	6,93,638	...	...	6,90,356	3,282	6,93,638
13. Tanjore	...	2,636			...	12,90,977	108	12,91,085	...	...	12,90,977	108	12,91,085
14. Trichinopoly	...	...		...	...	...	...	...	...	...	...	...	...
15. Madura	...	...	...	...	...	5,16,972	188	5,17,160	...	...	5,16,972	188	5,17,160
16. Tinnevelly	71	661		...	...	10,90,803	110	10,90,913	...	...	10,90,803	110	10,90,913
17. Coimbatore	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Salem	53	53	...	...	...	...	...	...	...	...	...	...	...
20. South Canara	...	...	...	...	...	5,23,689	9	5,23,698	...	...	5,23,689	9	5,23,698
21. Malabar	1,767	4,243	...	...	...	11,06,577	65	11,06,642	...	...	11,06,577	65	11,06,642
Total...	5,592	26,583	171	171	1,843	128,47,447	4,464	128,53,754	1,672	...	128,46,490	4,464	128,52,626

DISTRICTS.	SALT—(Concluded.)													SEA CUSTOMS.			
	Balance.			Subsequent Collections and Remissions up to 31st Oct. 1873.			Balance.							Demand.			
							Arrears.								Current.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Recoverable and doubtful.	Irrecoverable.			Total.	Current.	Total.	Arrears.	Duty.	Miscellaneous.	Total.
	148	149	150	151	152	153	154	155			156	157	158	159	160	161	162
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	A.	P.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	87,007	456	87,463
2. Vizagapatam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	47,157	60	47,217
3. Godavery	...	...	...	...	...	...	...	...	...	...	...	...	...	...	57,875	447	58,322
4. Kistna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,205	37	8,242
5. Nellore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	47	14	61
6. Cuddapah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Bellary	113	943	1,056	11	834	845	16	86	0	0	102	109	211	...	...	...	...
8. Kurnool	58	14	72	...	11	11	...	57	8	0	58	...	58	...	...	...	...
9. Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,00,005	9,994	17,09,999
10. Chingleput	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. North Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. South Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	75,728	76	75,804
13. Tanjore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,97,341	800	4,98,141
14. Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Madura	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21,101	220	21,321
16. Tinnevelly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,21,847	575	1,22,422
17. Coimbatore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. South Canara	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,14,439	1,080	1,15,519
21. Malabar	...	...	...	...	...	...	...	...	...	...	...	...	...	437	1,31,517	2,554	1,34,508
Total	171	957	1,128	11	845	856	16	143	8		160	109	269	437	28,57,260	16,313	28,74,010

Statement showing the Demand, Collection, and Balance of all sources of Revenue for Fasli 1282—(Continued.)

DISTRICTS.	SEA CUSTOMS—(*Concluded.*)					LAND CUSTOMS.			STAMPS.				
	Collections.			Balance.	Subsequent collections and remissions up to 31st October 1873.	Demand.		Collections.	Judicial or Court Fees.		Non-Judicial.		Collections.
	Arrears.	Current.	Total.	Current.		Duty.	Miscellaneous.		Sales.	Miscellaneous.	Sales.	Miscellaneous.	
	163	164	165	166	167	168	169	170	171	172	173	174	175
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	......	87,463	87,463	......	......	......	......	......	52,033	738	27,683	103	80,557
2. Vizagapatam	......	47,217	47,217	......	......	......	......	......	87,138	2,930	52,496	39	1,42,603
3. Godavery	......	58,322	58,322	......	......	304	6	310	1,37,935	1,992	77,658	124	2,17,709
4. Kistna	......	8,242	8,242	......	......	......	......	......	89,894	2,850	60,763	442	1,53,949
5. Nellore	......	61	61	......	......	......	......	......	71,642	1,564	49,843	422	1,23,471
6. Cuddapah	......	......	......	......	......	......	......	......	1,00,400	2,846	70,596	370	1,74,212
7. Bellary	......	......	......	......	......	......	......	......	1,04,044	311	74,506	2,757	1,81,618
8. Kurnool	......	......	......	......	......	......	......	......	47,625	1,236	51,045	62	99,968
9. Madras	......	17,09,999	17,09,999	......	......	......	......	......	3,08,740	412	1,90,798	3,262	*5,03,212
10. Chingleput	......	......	......	......	......	......	......	......	44,672	2,198	26,632	15	73,517
11. North Arcot	......	......	......	......	......	......	......	......	93,694	......	66,623	3,120	1,63,437
12. South Arcot	......	75,804	75,804	......	......	1,00,255	13	1,00,268	75,474	1,681	55,731	163	1,33,049
13. Tanjore	......	4,98,141	4,98,141	......	......	83,268	......	83,268	3,07,909	9,080	1,72,678	1,661	4,91,328
14. Trichinopoly	......	......	......	......	......	......	......	......	66,493	1,195	44,437	128	1,12,253
15. Madura	......	21,321	21,321	......	......	......	......	......	1,67,856	3,992	1,19,796	......	2,91,644
16. Tinnevelly	......	1,22,422	1,22,422	......	......	......	......	......	1,68,525	4,319	1,15,026	151	2,88,021
17. Coimbatore	......	......	......	......	......	......	......	......	80,687	2,495	64,722	374	1,48,278
18. Nilgiris	......	......	......	......	......	......	......	......	7,006	166	5,908	2	13,082
19. Salem	......	......	......	......	......	......	......	......	72,663	1,591	59,122	221	1,33,597
20. South Canara	......	1,15,519	1,15,519	......	......	......	......	......	1,14,344	1,678	55,386	841	1,72,249
21. Malabar	437	1,83,634	1,84,071	437	437	11,505	18	11,523	2,92,014	6,602	2,29,928	1,407	5,29,951
Total	437	28,73,145	28,73,582	437	437	1,95,332	37	1,95,369	24,90,288	49,876	16,71,377	15,664	42,27,205

* Includes the Stamp duty Rupees 2,27,375 levied in the office of the Superintendent of Stamps, viz., Rupees 1,20,257 on Court Fees Stamps and Rupees 1,07,118 on Non-Judicial Stamps.

Statement showing the Demand, Collection, and Balance of all sources of Revenue for Fasli 1282—(Continued.)

DISTRICTS.	GRAND TOTAL.											
	Demand.			Collections.			Remissions.			Total including Remissions.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	176	177	178	179	180	181	182	183	184	185	186	187
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	3,20,004	29,96,693	33,16,697	2,70,986	27,87,492	30,58,478	94	......	94	2,71,080	27,87,492	30,58,572
2. Vizagapatam ...	1,64,901	21,67,610	23,32,511	1,50,720	20,50,304	22,01,024	......	......	......	1,50,720	20,50,304	22,01,024
3. Godavery	3,64,024	52,67,672	56,31,696	1,51,378	49,99,344	51,50,722	......	......	......	1,51,378	49,99,344	51,50,722
4. Kistna	2,26,831	54,57,377	56,84,208	1,86,438	53,21,548	55,07,987	604	......	604	1,87,042	53,21,548	55,08,590
5. Nellore	5,06,295	38,80,050	44,86,345	4,33,911	35,93,920	40,27,831	......	......	......	4,33,911	35,93,920	40,27,831
6. Cuddapah	2,71,983	24,53,686	27,25,669	2,30,557	21,68,449	23,99,006	487	......	487	2,31,044	21,68,449	23,99,493
7. Bellary	2,10,521	34,11,112	36,21,633	1,70,970	32,99,430	34,70,400	......	......	......	1,70,970	32,99,430	34,70,400
8. Kurnool	45,175	18,95,555	19,40,730	36,823	18,50,733	18,87,556	49	......	49	36,872	18,50,733	18,87,605
9. Madras	87,481	35,04,327	35,91,808	51,272	34,52,888	35,04,160	......	4,646	4,646	51,272	34,57,534	35,08,806
10. Chingleput ...	8,07,666	45,46,304	53,53,970	5,73,001	39,78,790	45,51,791	......	......	......	5,73,001	39,78,790	45,51,791
11. North Arcot ...	6,35,091	30,22,231	36,57,322	4,80,414	25,10,543	29,90,957	......	26,920	26,920	4,80,414	25,37,463	30,17,877
12. South Arcot ...	4,72,218	44,45,806	49,18,024	3,76,951	43,62,637	47,39,588	28,804	......	28,804	4,05,755	43,62,637	47,68,392
13. Tanjore	2,26,813	70,93,884	73,20,697	2,00,558	68,93,432	70,93,990	19	......	19	2,00,577	68,93,432	70,94,009
14. Trichinopoly ...	1,32,284	17,70,753	19,03,037	1,07,808	17,01,460	18,09,268	317	......	317	1,08,125	17,01,460	18,09,585
15. Madura	11,52,798	34,84,723	46,37,521	7,30,867	25,28,351	32,59,218	105	......	105	7,30,972	25,28,351	32,59,323
16. Tinnevelly ...	4,52,317	45,85,562	50,37,879	4,07,575	42,30,627	46,38,202	10,187	......	10,187	4,17,762	42,30,627	46,48,389
17. Coimbatore ...	1,44,141	30,33,935	31,78,076	1,35,957	28,99,280	30,35,236	......	......	......	1,35,957	28,99,280	30,35,237
18. Nilgiris	19,240	1,22,192	1,41,432	16,084	1,21,672	1,37,757	......	......	......	16,084	1,21,672	1,37,756
19. Salem	5,07,466	27,74,758	32,82,224	4,17,920	24,76,864	28,94,784	15	......	15	4,17,935	24,76,864	28,94,799
20. South Canara ...	72,541	22,14,337	22,86,878	65,122	21,64,049	22,29,171	11	......	11	65,133	21,64,049	22,29,182
21. Malabar	81,211	39,37,230	40,18,441	55,479	38,65,141	39,20,620	......	......	......	55,479	38,65,141	39,20,620
Total...	68,88,520	721,71,787	790,60,307	52,59,791	672,47,954	725,07,745	40,692	31,566	72,258	53,00,483	672,79,520	725,80,003

Statement showing the Demand, Collection and Balances of all sources of Revenue for Fasli [illegible]—(Concluded.)

GRAND TOTAL.—(Concluded.)

DISTRICTS.	Balance.			Subsequent Collections and Remissions up to 31st October 1873.			Balance							
							Arrears.					Current.	Total.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Recoverable and doubtful.	Irrecoverable.			Total.		
	188	189	190	191	192	193	194	195			196	197	198
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	A.	P.	RS.	RS.	RS.
1. Ganjam	48,924	2,09,201	2,58,125	23,407	1,06,282	1,29,689	23,747	1,769	13	10	25,517	1,02,919	1,28,436
2. Vizagapatam	14,181	1,17,306	1,31,487	198	79,288	79,486	6,542	7,441	2	9	13,983	41,918	55,901
3. Godavery	2,12,646	2,68,328	4,80,974	3,198	1,64,357	1,67,555	1,68,941	40,506	15	4	2,09,448	1,08,971	3,18,419
4. Kistna...	39,789	1,35,829	1,75,618	1,337	91,223	92,560	16,908	21,544	0	3	38,452	44,606	83,058
5. Nellore	66,384	3,92,129	4,58,513	2,010	2,67,057	2,69,067	33,959	30,414	14	6	64,374	1,25,072	1,89,446
6. Cuddapah	40,939	2,85,237	3,26,176	4,335	2,24,409	2,28,744	22,280	14,323	11	3	36,604	60,828	97,432
7. Bellary...	30,551	1,20,682	1,51,233	1,116	1,07,068	1,08,184	1,009	28,425	11	2	29,435	13,614	43,049
8. Kurnool	8,303	44,822	53,125	522	37,135	37,657	3,278	4,502	11	4	7,781	7,687	15,468
9. Madras	36,209	46,793	83,002	3,629	28,726	32,355	14,592	17,087	11	4	31,680	18,967	50,647
10. Chingleput	2,34,684	5,67,504	8,02,188	53,061	2,94,478	3,47,539	1,56,165	25,457	11	4	1,81,623	2,73,026	4,54,649
11. North Arcot	1,54,677	4,84,768	6,39,445	11,883	3,88,902	4,00,785	1,12,842	29,951	14	1	1,42,794	95,866	2,38,660
12. South Arcot	66,463	83,169	1,49,632	4,983	52,764	57,747	15,773	45,707	4	8	61,480	30,405	91,885
13. Tanjore	26,236	2,00,452	2,26,688	7,008	1,28,350	1,35,358	12,878	6,348	9	11	19,227	72,093	91,320
14. Trichinopoly	24,159	69,293	93,452	4,905	48,596	53,501	14,054	5,200	0	0	19,254	20,097	39,351
15. Madura	4,21,826	9,56,372	13,78,198	2,528	7,77,787	7,80,315	4,13,856	5,448	8	2	4,19,304	1,78,585	5,97,889
16. Tinnevelly	34,555	3,54,935	3,89,490	5,296	3,80,656	3,85,952	2,970	26,288	1	0	29,259	24,279	53,538
17. Coimbatore...	8,184	1,31,655	1,39,839	401	1,25,608	1,26,012	2,956	4,824	0	4	7,780	9,047	16,827
18. Nilgiris	3,156	520	3,676	1	327	328	15	3,140	5	2	3,155	193	3,348
19. Salem	89,531	2,97,894	3,87,425	25,917	1,81,593	2,07,510	25,402	38,211	2	8	63,614	1,16,301	1,79,915
20. South Canara	7,408	50,288	57,696	1,915	44,125	46,040	4,899	593	6	11	5,493	6,163	11,656
21. Malabar	25,732	72,089	97,821	1,399	30,275	31,674	21,639	2,694	1	11	24,333	41,814	66,147
Total...	15,94,537	48,92,266	64,86,803	1,60,048	35,06,015	36,65,063	10,74,706	3,60,782	12	5	14,35,489	13,86,251	28,21,740

No. 7.—*Statement showing the Receipts and Sales of Salt for Fasli 1282.*

Districts.	Balance on hand at the commencement of the Fasli.	Quantity received into Store for Fasli 1282.				Total [illegible]	Quantity sold during the year.						Wastage written off under the sanction of Government.	Total.	Balance remaining in store including wastage to be written off.
		Salt manufactured during the year.	Salt received from other districts.	Gain by measurement and confiscated salt, &c.	Total.		Home consumption.	Inland consumption.	Exportation by sea. On private account.	Sold to French Government.	Supplied to other districts.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	IND. MDS.	IND. MDS.	IND. MDS.	IND. MDS.	IND. MDS.	IND. MDS.	IND. MDS.	IND. MDS.	IND. MDS.	IND. MDS.	IND. MDS.	IND. MDS.	IND. MDS.	IND. MDS.	IND. MDS.
1. Ganjam ...	1,230,484	795,185	...	32	795,217	2,024,701	167,632	[illegible]		...	...	783,845	...	783,645	1,239,056
2. Vizagapatam ...	391,590	338,644	...	415	339,059	[illegible]	195,172	6,883		...	...	202,055	...	202,055	338,686
3. Godavery ...	112,753	676,120	...	41	676,161	687,964	297,747	11,938		720	...	310,405	...	310,405	377,549
4. Kistna ...	1,273,417	445,640	...	...	445,640	1,719,153	430,338	219,522	...	...	...	650,860	...	650,860	1,074,262
5. Nellore ...	744,924	659,462	...	182	659,644	1,404,568	225,079	413,524	...	...	...	638,603	...	638,603	975,986
6. Chingleput ...	2,157,616	683,408	...	43	683,451	[illegible]	165,947	1,097,475	254,388	...	41,000	1,558,804	...	1,558,804	1,280,263
7. South Arcot ...	456,228	15,797	41,996	18	58,811	515,039	145,660	146,771	...	45,908	...	391,397	...	391,397	124,642
8. Tanjore ...	450,570	427,273	...	1,311	428,584	872,154	289,211	418,487	51,656	9,000	...	767,355	...	767,505	164,650
9. Madura ...	252,056	295,758	...	42	295,800	[illegible]	258,021	1,119	...	...	...	259,140	...	259,140	293,788
10. Tinnevelly ...	458,157	454,080	...	716	454,796	[illegible]	453,118	100,289	...	...	...	553,437	...	553,437	378,338
11. South Canara ...	309,846	46,045	353,526	1,601	425,172	[illegible]	130,953	120,441	...	...	...	251,394	...	251,394	374,124
12. Malabar ...	248,201	...	614,559	769	615,328	857,529	459,576	145,514	...	2,687	...	573,379	19,684	594,963	268,076
Total...	7,904,996	4,857,773	1,049,081	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	41,000	[illegible]	19,684	[illegible]	6,891,963

No. 8.—*Statement showing the Financial results of Salt transactions in Fasli 1282.*

Districts.	Home consumption.	Inland consumption.	Exportation by sea.	Sold to French Government.	Total.	Miscellaneous.	Total Gross Revenue.	Deduct Charges.	Net Revenue. Fasli 1281.	Net Revenue. Fasli 1282.
1	2	3	4	5	6	7	8	9	10	11
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam	6,35,212 8 0	12,10,676 0 0	......	......	18,45,890 8 0	222 14 0	18,46,112 6 0	97,053 8 11	12,94,448 15 5	14,19,029 13 1
Vizagapatam.........	3,89,984 7 2	13,766 0 0	......	......	4,03,750 7 2	90 11 6	4,03,841 2 8	45,815 4 6	2,73,365 14 5	3,58,025 14 2
Godavery	5,95,473 0 0	23,876 0 0	......	66 4 6	6,19,415 4 6	15 12 1	6,19,431 0 1	69,367 0 4	5,04,969 0 11	5,50,063 15 9
Kistna	8,34,142 3 3	4,22,064 0 0	......	......	12,56,206 3 3	59 5 11	12,56,265 9 2	78,390 5 11	11,81,526 9 2	11,77,875 3 3
Nellore	5,70,157 12 0	6,86,408 0 0	......	......	12,56,565 12 0	303 6 3	12,56,869 2 3	1,39,670 1 9	12,31,435 0 0	11,17,199 0 6
Chingleput...........	3,33,681 9 3	21,58,146 6 6	38,787 2 8	......	25,30,615 2 5	24 1 6	25,30,639 3 11	2,39,521 13 4	21,48,227 5 9	22,91,117 6 7
South Arcot..........	3,91,320 11 5	2,93,542 0 0	......	5,493 4 7	6,90,356 0 0	3,281 15 9	6,93,637 15 9	34,621 13 8	6,20,504 12 9	6,59,016 2 1
Tanjore	6,34,062 0 0	6,02,374 0 0	3,583 2 0	257 10 8	12,90,976 12 8	107 14 3	12,91,084 10 11	85,285 10 7	12,82,348 9 2	12,05,799 0 4
Madura	5,14,733 8 0	2,238 0 0	......	......	5,16,971 8 0	188 5 2	5,17,159 13 2	44,147 1 9	4,56,746 1 1	4,73,012 11 5
Tinnevelly	8,89,785 0 0	2,01,018 0 0	......	......	10,90,803 0 0	109 8 0	10,90,912 8 0	76,722 11 8	9,94,129 6 10	10,14,189 12 4
South Canara.........	2,69,087 1 0	2,55,372 0 0	......	......	5,22,459 1 0	1,239 2 8	5,23,698 3 8	2,40,979 11 2	4,61,505 12 0	2,82,718 8 6
Malabar	8,29,655 9 2	2,75,718 0 0	......	1,203 8 10	11,06,577 2 0	64 12 7	11,06,641 14 7	2,72,543 11 11	8,44,364 14 2	8,34,098 2 8
Total...	66,37,295 5 3	61,43,220 6 6	42,370 4 8	7,720 12 1	128,30,606 12 6	5,700 13 8	128,36,307 10 2	14,14,648 15 6	112,94,516 7 0	114,21,658 10 8
						Earth Salt in Bellary ...	13,940 14 8			....
						Do. in Kurnool...	2,377 13 0			16,318 11 8
						Total...	128,52,626 5 10			114,37,977 6 4

Rev. 1
1082/74

Revenue Department

8

Memorandum

The Statement showing the Ryotwar demand and actual collection in each of the last five years, required by His Excellency the Governor is put up. The assessment on the holdings does not constitute the demand by itself. Certain additions and subtractions are made at the Jamabundy settlement and the demand fixed. It will be seen that the actual collection of 1282 was greater than that of any previous year, although the assessment on the holdings was less, except when compared with Fasli 1281. The difference between the last two years was very small - Rs 4085.

The

The increase in the collection in Fasli 1282 was the result of the better season.

2. The assessment on the holdings in the last two years, was apparently diminished by a larger per centage (as compared with Fasli 1280) than the area cultivated, by reason of the excess in Survey areas in some of the Districts under settlement being added to the holdings without the corresponding addition to the assessment. Please see the latter part of para 12 of the Board's report under consideration.

Statement showing the Ryotwar Demand and Actual Current Ryotwar collection in the last five Fuslies.

Fuslies	Ryotwar Holdings		Ryotwar demand as settled	Actual ryotwar current collections	
	Extent	Assessment			
	Acres	Rs	Rs	Rs	
1278	19,212,865	341,65,672	324,19,894	296,20,259	South Canara excluded.
1279	19,612,378	345,05,750	341,02,063	312,01,121	
1280	19,997,687	348,15,632	351,09,442	316,64,170	
1281	19,685,938	339,37,431	337,79,932	307,46,033	
1282	19,742,748	339,41,576	346,32,442	320,58,925	

Ch – 23 [illegible]/74
No 77

Tuskivar parcel.

Rev. 2
1062/74

Appx. to C. Statement Showing the Fasliwar Details of Arrears classed as "Recoverable and Doubtful" in each District under each head for Fasli 1282 with reference to para 41 of the G O dated 1st May 1872 No 712. 85

Land Revenue

Districts	Permanently settled					Quit rent on Shrotriem &c villages												
	Fasli 1278	Fasli 1279	Fasli 1280	Fasli 1281	Total	Fasli 1270	Fasli 1271	Fasli 1272	Fasli 1273	Fasli 1274	Fasli 1275	Fasli 1276	Fasli 1277	Fasli 1278	Fasli 1279	Fasli 1280	Fasli 1281	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1 Ganjam				381	381						19	18	7	22	39	141	717	963
2 Vizagapatam				127	127													
3 Godavery				909	909								4	6	3	43	193	249
4 Kistna						60	30	37	35	36	121	127	136	141	338	285	255	1601
5 Nellore														82	80	357	365	884
6 Cuddapah												2	7	31	67	156	518	781
7 Bellary															17	19	19	55
8 Kurnool																		
9 Madras																	3	3
10 Chingleput	349	960	4924	6050	12063						84	32	65	242	984	2498	6636	10,514
11 North Arcot											16	8	112	588	956	885	417	2982
12 South Arcot															12	28		40
13 Tanjore																	18	18
14 Trichinopoly												17	9	56	36	22	36	176
15 Madura			2,860	12,242	[illegible]											23	460	483
16 Tinnevelly																		
17 Coimbatore																		
18 Neilgherries																		
19 Salem																		
20 South Canara																		
21 Malabar				14,426	14,426													
Total	349	960	7856	[illegible]	[illegible]	60	30	37	35	36	210	204	343	1160	2582	4457	9637	18749

Land Revenue (Contd)

Ryotwar

Fasli	Fasli	Fasli	Fasli	Fasli	Fasli	Fasli	Fasli	Fasli	Fasli	Fasli	Fasli	Fasli	Fasli	Fasli	Fasli	Fasli	Total
1265	1266	1267	1268	1269	1270	1271	1272	1273	1274	1275	1276	1277	1278	1279	1280	1281	
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.	.	.	.	.	.	.	.	.	.	6	24	..	11	180	3257	13,552	17,030
.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	72	72
.	.	.	.	.	.	.	4	522	.	36	48	2	1,329	296	1,355	4,285	7,877
.	.	.	.	.	.	.	.	.	.	.	57	.	61	145	1,219	1,431	2,913
.	.	.	.	.	.	.	.	.	.	.	.	.	363	1,858	3,770	6,668	12,656
.	.	.	.	.	.	.	.	.	.	8	48	53	176	768	2,256	6,468	9,922
.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	68	68
.	.	.	.	.	.	.	.	.	.	.	.	16	350	35	698	1080	2179
.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
.	.	.	.	4	.	38	.	17	.	724	843	585	1,912	13,757	27,090	50,969	95,924
.	.	.	.	.	.	.	.	.	197	1,550	2,093	1068	1,144	9,214	16,543	24,310	62,124
.	.	.	.	.	.	.	10	61	77	165	532	500	708	1,403	1,936	4,623	10,065
.	.	.	.	.	.	.	.	.	.	.	270	3	113	236	2,614	9,193	12,429
.	.	.	.	.	.	.	.	.	.	.	.	34	70	498	951	3,858	5,411
2	34	90	185	185	180	185	184	164	164	183	80	214	850	1127	1,630	4,786	9,893
.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	591	591
.	.	.	.	.	.	.	.	.	.	.	.	.	.	310	881	1,513	2,704
.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
.	.	.	.	.	.	.	.	.	.	1	20	52	135	357	1,569	10,596	12,719
.	.	.	.	.	.	.	.	.	.	.	.	.	.	12	179	677	868
.	.	.	.	.	.	.	.	.	.	.	.	352	242	179	2,192	1,772	4,737
2	36	90	186	194	185	221	289	764	438	2,668	4,985	3,379	15,164	30,370	63,279	1,46,507	2,70,176

Land Revenue (Contd)

Miscellaneous

Fusli	Fusli	Fusli	Fusli	Fusli	Fusli	Fusli	Fusli	Fusli	Fusli	Fusli	Fusli	Fusli	Total
1269	1270	1271	1272	1273	1274	1275	1276	1277	1278	1279	1280	1281	
38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
						24	26	21	43	82	466	4711	5373
											2723	3601	6324
	1167	10669	4977	1282	1246	1170	[illegible]	16235	16738	17195	20387	33061	159548
	36	79	19	126	71	62	[illegible]	497	734	502	3797	6021	12267
								1	181	291	1659	15693	17825
						3	2	395	102	337	2909	6683	10,433
										10	203	640	853
								3	8	145	361	582	1099
									2441	2696	3885	5562	14582
160	206	34	859	212	1686	1448	865	1017	3308	2565	6841	10692	37449
					967	2721	1361	541	2300	4909	11,716	11,959	38454
					130	355	286	166	70	455	679	3284	5593
								21		2	35	373	431
							12			532	1668	6255	8467
							173			1	309	2427	2910
								96	15	49	322	1877	2359
									3	3	114	75	202
					28	29							
											6	9	15
									3	405	1109	1217	2734
											1947	2084	4031
160	1409	10288	1955	4700	10370	13895	19141	18981	25926	30229	61234	126626	330814

Land Revenue (Concluded)

Total

Circle 1265	Circle 1266	Circle 1267	Circle 1268	Circle 1269	Circle 1270	Circle 1271	Circle 1272	Circle 1273	Circle 1274	Circle 1275	Circle 1276	Circle 1277	Circle 1278	Circle 1279	Circle 1280	Circle 1281	Total
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
.	.	.	.	.	.	.	.	.	.	49	68	28	76	301	3864	19561	25747
.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	2723	3820	6543
.	.	.	.	.	1187	10467	1581	4886	10465	8609	14381	16229	18063	17494	21785	38428	168578
.	.	.	.	.	96	109	56	161	107	173	527	633	926	985	5301	7707	16781
.	.	.	.	.	.	.	.	.	.	.	.	1	626	2224	3786	22726	31363
.	.	.	.	.	.	.	.	.	.	8	52	455	309	1172	5471	13669	21136
.	.	.	.	.	.	.	.	.	.	.	.	.	.	27	222	727	976
.	.	.	.	.	.	.	.	.	.	.	.	19	358	180	1159	1562	3278
.	.	.	.	.	.	.	.	.	.	.	.	.	2441	2696	3883	5535	14555
.	.	.	.	177	206	72	359	227	1605	2616	1470	1870	5811	11226	21583	82137	155750
.	.	.	.	.	.	.	.	.	1166	5287	5462	1721	10057	15679	29144	36666	103586
.	.	.	.	.	.	.	51	61	207	518	818	666	778	1870	2645	7877	15488
.	.	.	.	.	.	.	.	.	.	.	270	24	113	238	2649	9582	12876
.	.	.	.	.	.	.	.	.	.	.	29	43	126	1066	2621	10169	14054
2	80	90	185	185	183	183	184	184	184	183	203	214	550	1128	75603	332079	411303
.	.	.	.	.	.	.	.	.	.	.	.	98	15	49	322	2474	2956
.	.	.	.	.	.	.	.	.	28	29	.	.	8	340	995	1588	2986
.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	6	9	15
.	.	.	.	.	.	.	.	.	.	1	20	52	138	512	2668	11812	15503
.	.	.	.	.	.	.	.	.	.	.	.	.	.	12	2126	2761	4899
.	.	.	.	.	.	.	.	.	.	.	.	352	242	179	2192	16198	19163
2	80	90	185	362	1657	10821	2271	5499	18744	16473	23100	22203	20612	64071	212535	636889	1045712

Abkari					Income Tax				Salt	Grand Total							
Fasli	Fasli	Fasli	Fasli	Total	Fasli	Fasli	Fasli	Total	Fasli	Fasli	Fasli	Fasli	Fasli	Fasli	Fasli	Fasli	Fasli
1277	1278	1280	1281		1279	1280	1281		1281	1265	1266	1267	1268	1269.	1270	1271	1272
70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	295			295			68	68							1167	10467	1581
							126	126							96	109	56
		2000	596	2596													
			792	792			852	852									
						10	4	14	16								
							37	37									
							215	215						177	206	72	359
			7977	7977		751	554	1306									
							285	285									51
2828				2828						2	88	90	185	185	183	183	184
							14	14									
		2958	7941	9899													
					328	466	1682	2476									
2828	295	4958	16504	24082	328	1436	3132	4896	16	2	88	90	185	362	1652	10831	2231

Grand Total (concluded)

[illegible] 1273	[illegible] 1274	[illegible] 1275	[illegible] 1276	[illegible] 1277	[illegible] 1278	[illegible] 1279	[illegible] 1280	[illegible] 1281	Total
88 Rs.	89 Rs.	90 Rs.	91 Rs.	92 Rs.	93 Rs.	94 Rs.	95 Rs.	96 Rs.	97 Rs.
.	.	49	64	28	76	301	286	19,361	23,747
.	.	.	.	.	.	.	2,72[illegible]	3,820	6,543
4,888	14,468	3,609	14,381	16,229	14,338	17,494	21,7[illegible]	38,516	168,941
161	167	174	527	632	921	988	5,80[illegible]	7,833	16,907
.	.	.	.	1	626	2,224	7,7[illegible]	20,322	33,959
.	.	8	42	255	309	1,072	4,24[illegible]	14,813	22,280
.	.	.	.	.	.	27	23[illegible]	747	1,009
.	.	.	.	19	158	180	1,18[illegible]	1,562	3,278
.	.	.	.	.	2,441	2,696	3,88[illegible]	5,672	14,592
227	1,606	2,616	1,470	1,670	8,511	18,246	41,0[illegible]	82,352	156,165
.	1,462	4,207	5,462	1,721	10,087	16,079	29,90[illegible]	45,192	112,843
61	287	580	815	666	778	1,870	2,642	8,162	15,773
.	.	.	270	24	113	238	2,649	7,684	12,878
.	.	.	29	43	126	1,066	2,644	10,149	14,054
164	164	182	205	2,737	550	1,128	75,60[illegible]	322,079	413,856
.	.	.	.	96	15	49	322	2,488	2,970
.	28	29	.	.	3	345	995	1,588	2,956
.	.	.	.	.	.	.	6	9	15
.	.	1	21	52	165	812	6,42[illegible]	18,953	25,402
.	.	.	.	.	.	12	2,136	2,761	4,899
.	.	.	.	362	242	607	2,858	17,580	21,639
5,999	16,244	16,490	23,300	24,726	40,907	64,599	218,729	646,543	1,074,706

Revenue Department

No 770

Proceedings of the Madras Government
Under date the 25th ~~May~~ June 1874.

Read the following Pro
of the Board of Revenue

Submitting report on Revenue Settlement and Collections of Madras Presidency for Fasli 1282, with prescribed statements, and a file of printed reports of Collectors.

R. E. 25th March 1874 No 6

This report of the Board of Revenue, on the Settlement and collections of the Revenues of this Presidency for Fasli 1282 (Revenue year ending 30th June 1873) is submitted nearly three months later than the prescribed date and the Government must request the Board to avo such delays in future.

1/6

1/6

No 26

Para 1 G. O. 3/11th May 1869 No 1312

2. The gross revenue of th

year was amounted to Rs 7220776, against Rs 7,128,050 in the previous year. The increase was Rs 92,726. Compared with the average (Rs 6,846,048) of the last five years, the Revenues show an improvement of Rs 374,728, or nearly 5½ per cent.

3 The total charges of management and collection and other incidental charges amounted to Rs 599,036 against Rs 559,836, showing an increase of Rs 39,200. The Board remark that the charges include the amounts paid as refunds and that instructions will be issued to the Collectors for making distinctions more correct. But there was an increase of Rs 93,603 under "management

"management charges", while, under "extra charges" there was a decrease of Rs 54,403. The Board should have explained the large increase under the first item. On the whole, however, the rates of expenditure to the gross revenue were 8·2 per cent, against 8·3 per cent in Fasli 1281.

4. The financial result of the administration having thus been briefly stated, the Govt. will now review the details of the Board's report.

Season

5. The Season was

on the whole, good. The North East monsoon particularly was heavy, but the unseasonable and heavy downpour in February did great damage to the crops ready for harvest, in North Arcot, South Arcot, and Tanjore. The rain fall in the Malabar District was fair, but the showers, having been unseasonable, rendered cultivation very unsuccessful.

Sanitary condition

6. The Sanitary condition of the Presidency during the year

was

was not good. The number of deaths in Fusli 1282 was 505,867, against 445,720 in Fusli 1281. Cholera prevailed in an epidemic form only in three Northern Districts, and the total number of deaths from this cause was 6675, against 11678 in the previous year, but Small-pox* & fever contributed chiefly to increase mortality. On the whole, the death rate in the year under report was 17.07 per mille, against 17.38 in Fusli 1281. As there is a separate Dept. to look after the sanitation of the Presidency, it is unnecessary to enter into

this

*	Fusli 1281	Fusli 1282
Small pox	29371	48921
Fever	187465	225,414

this subject further here.

Prices.

7 The following table shows the prices of Fasli 1282 compared with those of the previous five years and the decennial average.

	First sort Paddy			Second sort Paddy			Cholum			Cumbu			Raggy			Horse gram		
	Price	Decrease	Percentage of decrease	Price	Decrease	Percentage of decrease	Price	Decrease	Percentage of decrease	Price	Decrease	Percentage of decrease	Price	Decrease	Percentage of decrease	Price	Decrease	Percentage of decrease
	lb			lb			lb			lb			lb			lb		
Fasli 1277 [illegible]	183	-	-	164	-	-	209	-	-	191	-	-	202	-	-	283	-	-
1278	191	-	-	170	-	-	202	8	4	186	6	3	198	4	2	284	-	-
1279	181	10	5	163	7	4	196	4	2	183	2	1	175	23	11	224	10	4
1280	146	35	19	131	32	20	160	33	15	149	34	18	163	33	18	195	29	17
1281	144	2	1	130	1	1	149	7	4	151	-	-	[illegible]	[illegible]	[illegible]	196	-	-
1282	149	-	-	136	-	-	165	-	-	150	1	1	166	-	-	221	-	-
Total	932	47	-	875	40	-	[illegible]	[illegible]	-	[illegible]	[illegible]	-	[illegible]	67	-	[illegible]	49	-
Average	[illegible]	9	5	149	7	4	[illegible]	[illegible]	4	[illegible]	[illegible]	4	186	11	6	218	9	4
Decrease compared with 1277	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Decrease compared with the decennial average		39	20		36	20		37	23		39	26		66	27		24	10

The

~~The~~ Prices fell considerably in Fasli 1280 ~~and~~ but although those of 1282 have slightly risen above those of the two previous years they do not show any tendency to rise to the average of the years preceding Fasli 1280. Compared with the decennial average, there is a decrease of 20 per cent on Paddy and of between 23 & 27 per cent on dry grains, except horse gram; the decrease on horse gram was 10 per cent. The Board point out that the ruling prices are much above the commutation rates in the lately settled districts, and that there is therefore a good margin in favor of the ryots in these districts; but the statistics connected with holdings, noticed in the following paragraphs do not bear them out in this view.

The

The Bd. say these only of the 5 settled districts - not of the Presidency generally.

I do not see them at all.

8 The extent of land occupied on Ryotwari tenure in all the Districts except South Canara, was acres 19,742,748 assessed at Rs 339,41,516, against acres 19,685,930 assessed at Rs 339,37,431 in Fasli 1281. The aggregate holdings of each of the last five years is given in the margin. It is observed that while there was an increase of acres 399,512 assessed at Rs 340084 in [illegible] 1279 out of acres 375,309 assessed at Rs 299,876 in Fasli 1280 there was a decided loss of acres 301,749 assessed at Rs 878201 in Fasli 1281, and the gain of the small fraction of the acres 56,818 assessed

Ryots' Holdings.

Lesser with Mr [illegible] – omitting [illegible]
With the year 1280, there is a steady [illegible] improvement in [illegible]
which is satisfactory but the falling off
requires [illegible] explanation
[illegible] 78 & 79 [illegible]
[illegible] 80 [illegible] fall of [illegible]
[illegible] the [illegible]
[illegible] 82 [illegible]
27% of [illegible] 1278 [illegible]
[illegible] demand [illegible]
[illegible] for present

	Extent Acres	Assessment Rs
1278	19212866	34165672
1279	19,612,378	34505756
1280	19987687	34805632
1281	19685930	33937431
1282	19742748	33941516

This para needs some modification. F 1282 was a good year but the [illegible] [illegible] F 1281 was [illegible] [illegible] – [illegible] the latter year the decrease in area was only 1/4 per cent

and the decrease in assessment only 2½ per cent. Such variations must be expected in the ordinary course – Since in F 1281 – [illegible] [illegible] in many [illegible] the [illegible] Drought in the North – and the Cyclone [illegible] much [illegible] in 4 Districts and drought [illegible] in Madras & Tanjore. The [illegible] [illegible] [illegible] in a [illegible] [illegible]

J. D.

* [illegible] [illegible] Prices [illegible] high

~~assessed at Rs 4085 in Fasli 1282, is no matter for congratulation. The effect of the very low prices in 1280 has no doubt contributed chiefly, if not solely, to the extensive relinquishments in the following year, and although the fluctuations in the [illegible] Districts are attributed by the Board to other causes, the Government do not hope to gain the loss in Fasli 1281 till prices begin to be more remunerative to the ryots~~

~~The~~

9. The net Ryotwar settlement amounted to Rs 355,38,619 against Rs 349,85,370. Of the increase of Rs 553,249 only Rs 4085 occurs under holdings and the largest portion, or Rs 411,363, is the decrease under remissions deducted from the assessment on actual holdings. The remainder, Rs 137,801, occurs chiefly under second crop assessment, additional assessment and water tax. These results and the increase in the proportions of the holdings actually cultivated indicate the favourable character of the season in Fusli 1282 compared with Fusli 1281.

Ryotwar Settlement

	Fusli 1281. Rs	Fusli 1282. Rs
Assessment on actual holdings	33937431	33961516
Deduct waste granted	613261	556558
Remainder	33324170	33404958
Add second crop assess^t	577025	675153
Additional assessment	513281	625155
Water tax	1367685	1853162
Remission of [illegible]	1376096	1276457
	37046389	[illegible]
Deduct remissions	2061019	[illegible]
Net Settlement	34985370	35538619

	Dry Crop	Wet Holdings	Total
Fusli 1281	88.8	92.1	89.5
" 1282	90	90.6	90.8

Note as proposed.

~~[illegible]~~

~~[illegible]~~

[illegible]

[illegible] of the [illegible]

[illegible] Remissions the 5 years.

The decrease in 1281 & 1282 [illegible] decrease of the [illegible] approved and [illegible] should be explained

10. The proposal in para 21 of the Board's Proceedings, that all charges on account of water, whether charged at fixed rates or with reference to the difference between wet and dry assessment should be shown as "water tax" instead of under "additional assessment" is approved.

11. On the whole there was a decrease of Rs 4,11,363 under Remissions, and the greater portion of this, or Rs 339,720 occurred under "waste and occasional remissions" which are influenced by the season. The remainder, Rs 71,643 is the decrease under "fixed remissions"

…missions, and deductions
…om the demand on account
…t remuneration to Village
…servants, Road cess &c.
…chiefly due to the deduc-
…tion in the preceding year
…the remarks on same
…in the amount of [illegible]
…village servants for two years.

"The demand on account
…Pishcush amounted to Rs
…6,532 against Rs [illegible] in
…sli 1281. The decrease of
…Rs 13,132 is chiefly the result
…of the deduction of Rs 13,300
…made from the Pishcush of
…the Zemindar of [illegible] on
…account of the loss sustained
…by him in consequence of the
…abolition of the Motorpha
…[illegible]
…[illegible] District

Sh

in these 2 years ~~way~~ diminished by so much larger a per centage (as compared with 1280) than the arable area actually).

Pishcush or Zemindari Remission

If the Motorpha had decreased, the explanation would no doubt come in the bad season of 1281, but this does not appear.

I am not sorry to see (a general point) increased area (compare 128182 with 1280) and diminished demand, but we ought to know where this has occurred.

The Board will [illegible]

Shrotriem and Inam Quitrent.

13. The demand under Shrotriem and Inam quit-rent has risen from Rs 639015 in Fusli 1281, to Rs 642,181 in Fusli 1282, in consequence of the operation of the Inam Rules authorizing the enfranchisement of Inams.

Miscellaneous.

14. The demand under "Miscellaneous" amounted to Rs 390,999 against Rs 375,248 in Fusli 1281, and the net increase of Rs 155,518 is the result of a gross increase of Rs 283,544 and a gross decrease of 128,026. The increase occurred chiefly (1) under lands cultivated but not included in the Jummabundy owing to the commencement of the settlement earlier than usual

in some of the Districts, (2) under rent of islands situated in rivers, in consequence of the islands in the Godavery District having been rented out for larger sums, (3) under grazing tax or grass rent in the Nellore District (4) under cultivation of [illegible] lands, & (5) under Sundry items which were charged for excess in the areas discovered by the Survey in Godavery & Nellore Districts. The decrease, which occurs chiefly in Malabar and Trichinopoly, is owing to the [illegible] sales of waste lands in the former District and to the smaller amount of [illegible] cultivation brought to account in the year in the latter.

The

Special Products.

	Fasli. 1281. Acres	Fasli. 1282 Acres
Sugar Cane	47,110	46,446
Cotton	16,17,083	17,08,275
Indigo	345586	406425

15. The total Land Revenue demand amounted to 455,05,131 against Rs 445,06,331 in Fasli 1281.

16. There was a decrease in the area under Sugar cane, and an increase under Cotton and Indigo. These variations do not call for particular remarks. They are dependent more or less on the season & the demand in the market for the products.

17. The demand on account of Sundry sources of Revenue is shown in the subjoined

Subjoined Statement.

Items.		Fusli 1281.	Fusli 1282.	Difference.
		Rs	Rs	Rs
Abkari		5823714	60,22,779	+ 199065
Income tax		724098	495639	— 228459
License tax		272	171	— 101
Salt		12888940	12851911	— 37029
Sea Customs		2910308	2873582	— 36726
Land Customs		206900	196369	— 10531
Stamps	Judicial fees	2518603	2540164	+ 21561
	non-Judicial	1635857	1687041	+ 51184
		4154460	42,27,205	+ 72745
Total		26709692	26666656	— 43036

Abkari

Abkari.

*Ganjam.
Vizagapatam.
Chingleput.
South Arcot.
North Arcot.

18 The increase of Rs 199065 under Abkari is chiefly the result of the great competition at the sales of the farms at the commencement of the Fasli, in those Districts in which the Revenue is farmed out at auctions. The excise system was introduced into five Districts* and is on its trial has proved a success except in Vizagapatam in which the demand fell short of the minimum revenue fixed by Government. Agreeably however, to the recommendation of the Board of Revenue, the continuance of the arrangement in this District till Fasli 1284 (1874/75) has been sanctioned in the order of Govt dated 6th May 1874 No 561.

Income Tax.

19 The decrease under Income Tax is the result of the exemption of incomes below Rs 1000 from

from tax by Act VIII of 1872, as well as of the total abolition of the tax from 1st April 1878.

20. On the whole there was a decrease of Rs 37,029 under "Salt". The sales under "Home consumption" show an increase of Mds 46,029 in quantity and of Rs 96,821 in the Revenue. Under "Inland consumption" there is a decrease of Mds 102,936 in the quantity and of Rs 126,858 in the Revenue. The Board, in para 47 of their Proceedings, attribute this result to temporary causes but the figures in the margin show that the present monopoly price of Rs 2 the Indian Maund has checked consumption, and that the recent extensions of the Railway have not counteracted the effect of the price introduced in October 1869.

Salt

	Rs
Fasli 1281	12,588,940
Fasli 1282	12,551,911
Decrease	37,029

Fasli	Home consumption	Inland consumption
1276	3,411,149	3,564,918
1277	3,309,328	3,114,041
1278	3,456,572	3,805,403
Average	3,392,349	3,386,254
1280	3,319,862	3,034,397
1281	3,328,965	3,242,157
1282	3,366,774	3,139,221
Average	3,338,204	3,138,591

1276–1278: Monopoly Price Rs 1-11 the Md throughout each of these years.

1280–1282: Monopoly Price Rs 2 the Md throughout each of these years.

21. The total available quantity of Salt in the year was Indian Maunds 13,807,872; the sales, including wastage written off, amounted to Indian Maunds 6,915,910, and the balance left at the close of the Fasli was Indian Maunds 6,891,962, against Indian Maunds 7,904,996 at the commencement of the year. The Stock

tock is very low;

that it is particular:

ly as in the District

e margin-

[illegible]

plain that

Chingleput

District	Balance at the commencement of the year	Quantity manufactured and stored during the year	Total	Sales of year	Balance at the close of the year
	Ind. M.	Ind. M.	Ind. M.	Ind. M.	Ind. M.
Chingleput	2,757,615	485,451	3,243,066	1,562,804	1,680,262
South Arcot	456,128	58,811	515,039	391,397	123,642
Tanjore	439,670	432,624	872,294	707,808	164,486
Tinnevelly	462,157	464,796	926,953	553,627	373,326

[illegible]

and Tanjore the

season was very

[illegible] to salt manu-

cture, while, in

nnevelly, the Collector

reports

---

reports that a smaller quantity was manufactured but why is not stated. The Govt. trust that the Board keep themselves informed of the progress of manufacture in these Districts, and take timely steps to lay in the usual quantity.

22. The total charges of the Salt Department amounted to Rs 14,15,649, or a little more than 11 per cent on the gross revenue, against Rs 15,79,800 or 12¼ per cent in Fusli 1281 and the decrease of Rs 1,64,151 is chiefly

chiefly the result of the smaller quantity manufactured during the year, for reasons already stated. Works of "Petty construction and repairs" have received much attention, and the sum spent under this head amounted to Rs 1,86,387, against Rs 1,75,391 in Fusli 1281.

23. The net Salt Revenue of the year was Rs 114,38,977, against Rs 113,97,393 in Fusli 1281.

24. The total wastage of Salt in the year amounted to 2 Mds 3,13,33 against 1,72,507.35 in Fusli 1281. The larger wastage which occurred chiefly in the Districts of Vizagapatam Chingleput,

Chingleput, South Arcot, & Tanjore, is attributed to the heavy rains of 1871 & 1872, and to defective storage in the Chingleput District. Sanction is granted for writing off the wastage. The Govt. observe that, in the other Districts, the ratio of the wastage to the contents of the heaps was moderate.

Sea Customs.

25. The decrease of Rs 36,726 under "Sea Customs" is small, and is owing chiefly to the smaller exports of cocoanut oil and pepper from Malabar, to smaller importations of cotton piece goods and thread in Tinnevelly, and

and to the falling off in the export trade in paddy, in Vizagapatam, Godavery, & South Arcot.

Land Customs

26. The decrease of Rs 10,531 under "Land Customs" occurred chiefly in South Arcot, and is not explained.

Stamps

27. Under Stamps, there was an increase of Rs 70,745, – Rs 23,361 under Court fees and Rs 47,384 under General & Non-Judicial Stamps – the former is the result of a moderate increase in litigation, and the payment of batta for the service of process in

in stamps. The latter is owing to the growing prosperity of the country.

Demand, Collection, and Balances of Current Revenue

28. The total demand on account of all sources of Revenue, amounted to Rs 7,21,71,787. Of this, Rs 6,72,47,954, or 93.2 per cent, were collected within the Fasli & the balance at the close of the Fasli was Rs 48,92,267, exclusive of remissions under "Abkary" & Income tax. This balance was however reduced to Rs 13,86,252 or 1.9 per cent by subsequent collections up to 31st October 1873. On the whole, the collections

collections were satisfactory, and the explanation given in paras 57 to 62, for the balances is accepted. [illegible]

As usual, the arrear in the Chingleput Dist. is heavy.

[illegible] this, the Board state is owing to the disinclination on the part of the Mirasidars, to part with their lands, when they have not the means to cultivate efficiently and pay for. The Govt. will await the explanations of the Collector, called for in para 18 of their Proceedings dated 20th February 1874 No. 231.

	Per Cent
*Chingleput —	6
Madura —	5.14
Salem —	4.13
Ganjam —	3.45
N. Arcot —	3.15
Nellore —	3.13

Demand, Collection and Balances of Arrears

29. The entire demand on account of arrears amounted to Rs 68,95,020, and, deducting the collections and remissions up to October 1873, the balance left was Rs 14,35,489. Of this sum the Board report Rs 3,60,782 (inclusive of the amount recommended to be written off in the Settlement report for Fasli 1281 and sanctioned in para 19 of the Order of Govt. dated 20th February 1874 No. 232) to be irrecoverable. Under the explanation given in paras 66 to 72 of the Board's Proceedings sanction is now granted for writing off Rs 179,710-10-9.

30. Under the circumstances stated in para 74, sanction is also granted for writing off the sum of Rs 14,205-3-2 appertaining

	Fasli 1281.	Fasli 1282.
Number of ryots against whom processes were issued	269331	249,124
Revenue realized by actual sales —		
(a) of moveable property Rs	190562	144,197
(b) lands	206,303	308592

After all it is only ·012 per cent. and much land is sold to secure a clear title. The matter is coming before us on its merits — and I will not anticipate my decision here

32. The extent to which coercive process was used in Fasli 1282, for realizing the revenue, is shown in the margin. Although there was a decrease in the number of ryots against whom processes were issued, and in the value of moveable property sold, there was a large increase in the sale of landed property, ~~[illegible] result which the [illegible] [illegible]~~ The amount realized, by the sale of lands, in the District of Chingleput alone was Rs 106,152, while the average of the other Districts was 10,122. The separate and special report of the Board regarding

regarding their rates, is now under the consideration of Government, and the subject will not therefore be further noticed here.

33. The [illegible] village accounts are stated tolerably kept, except in Ganjam and South Arcot and steps are being taken by the Collectors to improve the existing state of things in these districts.

[illegible]

708-29

[illegible]

[illegible]