

2520

REPORTS

Land Revenue

ON THE SETTLEMENT

OF

THE LAND REVENUE

OF

THE PROVINCES

UNDER

THE MADRAS PRESIDENCY,

FOR FUSLY $\frac{1263}{1853-54}$

2430

G.P.

336.7.22

(5451)

M267

MADRAS:

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1855.

FROM B. CUNLIFFE, Esq.

Secretary to the Board of Revenue,

TO J. D. BOURDILLON, Esq.

Secretary to Government, Revenue Department.

SIR,

I am directed by the Board of Revenue to forward for the information of the Right Honorable the Governor in Council, the enclosed Statements Nos. 1 to 28 exhibiting the Settlement of the Land and Extra Revenues of this Presidency for the Fusly year 1263 (1853-54.) In accordance with the instructions given by Government in the final para. of Extract from Minutes

*Vide Printed Report
for Fusly 1262.*

of Consultation, dated 6th November 1854, the Statements received from the Commissioner of the Northern Circars are blended with those prepared for the districts under the Board's management as far as the differences in their fixed systems permit, so that the general state of the revenues may be seen at

*Dated 5th May 1855.
A 1347.*

- * 1 Ganjam.
- 2 Vizagapatam.
- 3 Rajahmundry.
- 4 Masulipatam.
- 5 Guntoor.

one view and observations will be offered on the causes by which they have been affected in the districts under the Board's control. The Report of the Commissioner for the Northern Circars which has been forwarded to the Board for the purpose of being laid before Government contains similar explanation for the 5 districts* comprised in his charge.

2. The Collectorates under the management of the Board are the same as in the preceding year.

<i>Districts.</i>	<i>Number of Talooks.</i>	<i>Districts.</i>	<i>Number of Talooks.</i>
1. Chingleput.....	10	9. Tinnevely.....	13
2. Salem.....	14	10. Bellary.....	17
3. Madura.....	8	11. Cuddapah.....	14
4. Nellore.....	17	12. Coimbatore.....	15
5. North Arcot.....	13	13. Canara.....	12
6. South Arcot.....	13	14. Malabar.....	16
7. Tanjore.....	16	15. Madras.....	1
8. Trichinopoly.....	8	16. Kurnool.....	8

3. In their last report the Board gave a short account of the revenue system which prevails in each district and of the principal sources of irrigation upon which their cultivation depends. They will therefore limit themselves on this occasion to describing the season under review with its effects on the revenues, and then offer such explanation and remarks as the various statements now submitted require.

4. The season in Fusly 1263 was of a peculiarly unfavourable nature throughout the districts in the centre and on the eastern side of the Peninsula. The early showers which are expected in May and June from the South West monsoon proved so scanty that the first dry crops were limited in extent and gave a partial yield. These crops* consisting principally of Cumboo, Cholum and Raghy are sown in June and reaped in September, and as they furnish the principal food of the lower orders, their deficiency seriously augmented the distress which the extensive failure of the principal harvest afterwards caused. In October the North East monsoon commences; but though it brought at first an average supply and enabled cultivation to be actively undertaken, it suddenly ceased early in November, leaving the crops on the dry lands to perish from drought, while the tanks, and in some instances the river channels also, received a supply of water insufficient to bring the wet crops to maturity.

5. Of the two districts on the Western Coast where the South West monsoon is never known to fail entirely, Canara enjoyed a favorable season; but in Malabar the rains were less timely and regular; its 2nd crop which depends chiefly on the North East monsoon yielded, in particular, a short out-turn, and the season was regarded on the whole as unusually adverse. Throughout the remainder of the Presidency, commencing with Tinnevely at the Southern apex

of the Peninsula and extending to Nellore on the coast, and Bellary and Kurnool on our northern frontier, the annual rains were seriously deficient. The Ceded districts, the Carnatic and the Collectorates situated in the centre of the Peninsula, all suffered from drought, though in unequal degrees. In Madura, Salem and Coimbatore, the crops were generally secured and high prices compensated the ryots for short produce; but the other districts were less favored, and Tanjore, Bellary and Nellore were conspicuous for their losses. Distress was also great in the two divisions of Arcot, Chingleput, Tinnevely and parts of Kurnool and Cuddapah. Prices rose in some places to a famine height, and loss of life as well as much additional suffering would have ensued but for the liberal measures of Government in opening the ports, giving employment to the poorer classes on public works, and sanctioning remissions in the land revenue.

6. The Board have added to the statements submitted last year, a register of the monthly rain returns for each district,* which in a season like the one under review possesses peculiar interest. It skews that the annual fall in each district was as follows:

Districts.	At Head station.	Average throughout the District.
	Inches.	Inches.
1. Chingleput.....	21.782	15.311
2. Salem.....	26.186	23.531
3. Madura	29.551	29.081
4. Nellore.....	17.549	9.857
5. North Arcot	16.837	23.598
6. South Arcot	32.908	30.522
7. Tanjore	32.037	34.530
8. Trichinopoly	19.675	24.789
9. Tinnevely.....	23.037	22.911
10. Bellary	6.813	9.418
11. Cuddapah	12.941	14.622
12. Coimbatore	22.800	23.580
13. Canara	100.045	85.926
14. Malabar.....	50.621	76.315
15. Madras	29.846	5.394
16. Kurnool.....	10.716	

* According to the Register kept at the Madras Observatory from 1813 to 1854, the annual average fall on that part of the Coromandel Coast is 49 inches. On the Western Coast 120 inches is considered an ordinary monsoon, though a less quantity suffices for the cultivation if the rains are timely in their commencement and fall at successive intervals. At Bellary the register kept at the Garrison Hospital during the last 13 years gives an annual mean of 18 inches.

7. It will therefore be observed that in all the districts, except Canara, the rains were scanty, and that an extensive and long continued drought commenced in November, the critical period of the year when the main harvest of the country is at stake. But in some places the rains were even more deficient than this statement shows, and in parts of the Bellary District where the drought was most severe, the fall did not exceed $3\frac{1}{2}$ inches. The season was also marked by its capriciousness. In Kurnool, some heavy temporary rain filled the chief tanks,*

* Tanks which received full supply.

	F.	F.
	1262	1263
Bellary	776	21
Cuddapah	3687	317

while in the adjoining districts of Cuddapah and Bellary they were left unsupplied. The rivers also exhibited a similar irregularity. The Cauvery which irrigates Tanjore and Trichinopoly came down in an almost unprecedented flood in July, and afterwards had only scanty freshes. The Kistnah which, like the Cauvery, flows from the Western Ghats, brought a destructive inundation to Kurnool in the same month, while the other rivers and especially those which depend on the North

East monsoon, the Penna in Nellore, the Palar in Chingleput, the Guddelum, Ponnecaur and Vellaur in South Arcot and the Tambrapoorney in Tinnevely, all failed to furnish the usual amount of irrigation. One alleviating feature marked the season. The early rains of the North East monsoon in October and the beginning of November were sufficient in the Southern Districts to prevent the wells failing until the principal crops dependent on them had been secured. In Tanjore indeed they were injuriously heavy; but from the middle of November to June, a general drought prevailed, interrupted only in North Arcot by a severe hail storm in March which did much damage to the crops then on the ground.

8. The character of the year being so exceptional, it was to be expected that its sanitary state would not be favorable. Cholera, fever and small pox were prevalent even in places where no want of rain had been experienced as in Canara and on the Neilgherry hills, though most virulent in the districts where the drought and scarcity were most severe. Full statistical details on this subject are not before the Board, and objections might be entertained to making a minute enquiry with the only agency which is now available; but in Tanjore the deaths by cholera are computed at 22,100 and in Bellary at 15,269. The Collectors' reports show that they paid attention to Vaccination and successfully extended its benefits by the aid of the Subordinate Medical Officers who accompanied them on their circuits. Among the agricultural stock of the ryots, extensive losses occurred from murrain as well as from a want of fodder and water. In Bellary, where the greatest loss was sustained, 248,734 head of cattle, or 31 per cent. of the stock of the district, are calculated to have perished.

Population according to last census.
Tanjore, 1,676,086.
Bellary, 1,229,599.

9. The Board cannot omit adverting in this place to the signal proof which the year under review affords, of the value of works of irrigation and of the encouragement which has been recently given to land holders to sink private wells by exempting them from any extra taxation. Besides the additional produce and revenue which is obtained from irrigated land and which is computed to exceed that from unirrigated land in the proportion of 5 to 1, the greater security of its cultivation in unfavourable seasons makes its aid invaluable in averting or mitigating times of dearth and famine, while the forage which it supplies for the live stock of the ryots is another important benefit. In Cuddapah and the Southern and Northern Divisions of Arcot where private wells have hitherto been either free or taxed indulgently, much produce was saved by their aid, to the enrichment of the cultivators and the relief of the general distress. The same remark applies to tracts of wet land under some of the various river channels and anicuts; for example, the river Talooks in Trichinopoly and the lands under the great tanks supplied by the lower Coleroon and Vellaur anicuts in South Arcot, and though periodical years of distress from the occasional failure of the monsoons must always be looked for, it may confidently be expected that under the improvement which has already been made and is yearly extending, times of dearth and suffering will both be rare and less severe.

10. As the state of the grain markets will be alluded to in a further part of this report, it will only be observed here that the average prices of the principal grains taken for the entire year and throughout the whole Presidency exhibit a rise of from 41 to 62 per cent. But in many places the ordinary food of the people was double its usual price, and in some instances during the greatest pressure of the scarcity, it rose to nearly treble its usual rate. On the whole the distress was borne with patient endurance; but it was necessary in some places to take extra precautions to protect the bazaars and grain when in transit, and food riots occurred in Nellore, Trichinopoly, Madras and some other towns.

11. The disastrous nature of the season attracted the early attention of Government and the Board, and on the sudden cessation of the North East monsoon in the middle of November, measures were taken to prevent and moderate as far as possible the anticipated distress. Reports were obtained of the agricultural prospects of each district and the stock of grain on hand—the ports were opened and periodical statements shewing the range of prices in the different districts and their exports and imports of grain were published for the information of the mercantile community.

Arrangements were also made for the employment of the distressed part of the population on public works, and Collectors were empowered to grant those extra indulgences in the settlement of the Land Revenue which their reports shewed to be requisite under the peculiarly unfavorable state of the season. After the completion of the settlement also, the two Districts which sustained the greatest loss, Tanjore and Bellary, were specially* reported upon, and Government will therefore be prepared for a large temporary falling off in the public revenue. The settlement of the land and extra sources of revenue are shown in the following statement and give a net decrease of Rupees 32,57,728, or 8½ per cent. on the result of the preceding year.

* *Tanjore Collector's letter forwarded to Government by Board on 10th August 1854. Bellary Reports dated 10th October and 13th November 1854 of the Member of the Board deputed to visit the District.**

* From Tanjore 7 in C. 29th June 1854.

	Land Revenue.				Extra Sources.			
	1262	1263	Increase.	Decrease.	1262	1263	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Chingleput	11,33,238	8,27,227	.....	3,06,011	4,55,772	3,02,346	.....	1,53,426
2. Salem	17,77,985	17,47,994	.....	29,991	2,07,561	2,09,227	1,666	.....
3. Madura	19,47,899	19,11,488	.....	36,411	5,10,867	4,69,945	.....	40,922
4. Nellore	19,36,477	13,49,192	.....	5,87,285	5,70,843	5,17,219	.....	53,624
5. North Arcot	21,60,092	17,15,537	.....	4,44,555	1,72,699	1,77,127	4,428	.....
6. South Arcot	24,21,869	20,75,612	.....	3,45,757	4,56,530	4,34,502	.....	22,028
7. Tanjore	41,64,256	42,89,465	1,25,209	.....	9,41,441	9,35,785	.....	5,656
8. Trichinopoly	13,97,466	13,31,504	.....	65,962	60,341	65,350	5,009	.....
9. Tinnevely	22,37,433	20,56,379	.....	1,81,054	5,72,705	5,87,575	14,870	.....
10. Bellary	22,38,221	16,61,746	.....	5,76,475	6,01,128	5,95,086	.....	6,042
11. Cuddapah	21,74,603	19,59,013	.....	2,15,590	3,10,043	3,16,821	6,778	.....
12. Coimbatore	23,42,102	23,33,606	.....	8,496	1,95,021	1,94,070	.....	951
13. Canara	19,17,441	19,19,284	1,843	.....	9,25,219	7,68,139	.....	1,57,080
14. Malabar	16,47,867	16,09,486	.....	38,381	9,52,755	7,18,165	.....	2,34,590
15. Madras	66,267	70,588	4,321	.....	16,23,325	18,04,898	1,81,573	.....
16. Kurnool	7,28,437	6,39,490	.....	88,947	1,33,191	1,29,000	.....	4,191
Total...	3,02,91,153	2,74,97,611	1,31,373	29,24,915	86,89,441	82,25,255	2,14,324	6,78,510
Net Decrease Land Revenue...					27,93,542			
Extra Sources...					4,64,186			
Total...					32,57,728			

12. It will be remarked that the land revenue exhibits an increase in the 3 Collectorates of Canara, Madras and Tanjore. In the first, the favorableness of the year maintained the revenue at the high pitch to which it has gradually risen, and in the second, the assessment fluctuates little with variations of season, consisting, as it does, principally of a quit rent levied on ground occupied with houses. But the fact of an apparent increase of land revenue in Tanjore, when that district has been named as one which suffered most from the distress of the year, calls for explanation. The cause is to be found in the peculiarity of the Oolungo a system under which a large portion of its villages are settled. In them the assessment is raised or lowered, according as the price of grain sinks below or rises above the standard price, and in the present year when rice rose 66 per cent. Government were entitled on this account to an increased revenue of Rupees 6,66,688, which sum is accordingly included in the settlement, but in consideration of the losses which the land owners sustained in this and the preceding year when Tanjore was visited by a destructive hurricane, Government were pleased to remit* Rupees 4,08,010 of this demand, and thus practically instead of an increase of Rupees 1,25,209, the land revenue fell off in this district also to the amount of Rupees 2,82,801.

13. In examining how far the unfavorable nature of the season has diminished the land Revenue, the following statement has been prepared shewing a decrease of Rupees 39,45,989.

	Decrease of Cultivation.	Remission for entire loss of crops and short produce.	Total.
	Rupees.	Rupees.	
1. Chingleput	1,68,140	1,19,845	2,87,985
2. Salem	25,921	2,586	28,507
3. Madura	25,893	10,391	36,284
4. Nellore	3,42,235	2,25,453	5,67,688
5. North Arcot	2,68,278	1,79,681	4,47,959
6. South Arcot	1,36,564	2,20,003	3,56,567
7. Tanjore	"	7,08,730	7,08,730
8. Trichinopoly	68,033	16,023	84,056
9. Tinnevely	"	370,697	370,697
10. Bellary	6,03,250	1,12,379	7,15,629
11. Cuddapah	2,53,340	20,275	2,73,615
12. Coimbatore	"	2,190	2,190
13. Canara	"	3,482	3,482
14. Malabar	11,212	"	11,212
15. Madras	"	"	"
16. Kurnool	"	51,388	51,388
Total.....	19,02,866	20,43,123	39,45,989

This account does not include Rupees 4,08,010 specially remitted by Government in Tanjore, because this item and such portion of the revenue appears as it may be necessary hereafter to write off, are left to balance the gain which has occurred to Government

	Rs.
<i>Bellary Expenditure on famine roads till Sept.</i>	
1854,.....	12,28,270
Coimbatore.....	10,000
Cuddapah	2,72,246
Kurnool	1,28,790
Nellore	77,826
North Arcot ...	21,497
South Arcot ...	29,394
	<u>17,68,027.</u>

from the Oolungoo system in Tinnevely and Tanjore, and from the extended cultivation under wells and channels which was called into activity by the exigency of the season wherever irrigation was found available. In the "Extra sources" of revenue, a decrease amounting to about two and a half lacks under the head of Salt, Frontier customs, Exports by Sea in the provinces and Moturpha, is also attributable to the unfavorable nature of the season, which checked trade by causing a deficiency of water and forage for carriage cattle; and as far as the Board have at present information, all the Bills not having yet come in, the expenditure in providing employment for the distressed population amounts to 17,68,027. In the Departments therefore which come under

the Board's cognizance, the drought appears to have affected the finances of Government to the amount of sixty lacks or £600,000 sterling.

14. Remarks will now be offered on the statements which are submitted to illustrate the details of the settlement under review; but it seems proper first to notice briefly, the occasions upon which the ordinary rules were departed from, for the purpose of affording the land holders relief under their unusually severe losses.

The remissions for withered crops were granted on a more liberal scale than in ordinary years, and were allowed on unirrigated as well as on irrigated lands. It is not usual to give remission for the failure of dry produce, because the assessment is fixed only for a single crop; and generally when the first sowing fails, the ryot is able to raise some other produce during the course of the year; but on this occasion the season was so disastrous and the produce was so scanty on those lands where the crops were harvested, that remission was allowed for failure of produce on both irrigated and unirrigated lands. In Tanjore full remission was granted in some of the irrigated villages for the unproductive and uncultivated fields on condition that the Meerassidars paid the assessment on their other lands, instead of leaving the crops to be reaped and divided by the Government servants, as they have the power of doing in bad seasons; and the exercise of which privilege on this occasion would have overwhelmed the Collector's establishment, and in some of the dry villages the crops were made over to the land holders on estimate for a similar reason.

In the two districts of North and South Arcot besides the remissions for withered crops, a per centage reduction was allowed, with the sanction of the Board, on all the wet and dry lands on account of the general scantiness of produce. In Tinnevely, permission was given to the ryots to raise dry grain crops in the rice lands for which water was deficient, paying only a portion of the usual assessment.

With the above exceptions, the settlement was conducted in the usual manner, though more than ordinary liberality was shown in allowing reductions for cowle lands left waste and for fields only partially cultivated.

15. Statement No. 1 details the districts under the management of the Board, with the number of their Talooks, and Statement No. 2 shows their villages and hamlets. The latter is prepared in a slightly different form from that of the preceding year, villages under one year's rent being separated from the ryotwar villages in accordance with the instructions of Government. In comparing it with the statement of last year, some fluctuations are apparent, giving a net increase of 10 villages and 845 hamlets. In the previous statement, some of the Tanjore villages were alone entered, their subsidiary hamlets being inadvertently omitted, and the number of Government or ryotwar villages is always liable to vary, as what are termed villages in the thinly inhabited and hilly districts consist often of tracts of land without a single permanent house, and they are brought into or taken out of the statement according as they are partially cultivated by temporary settlers or left entirely waste. The decrease of 1 village and 4 hamlets in Malabar arises from their transfer to the French Go-

vernment for whom they had been held under management since the peace in 1815, in consequence of a dispute regarding their boundaries. The decrease in the number of permanently settled, Poliput and Shptriem villages is owing to resumptions on account of lapses or their falling into arrears.

16. Statement No. 3 contains a summary of the works of irrigation in each district. Being a quinquennial return, its entries are the same as in the preceding year, except that the Board have been able to add to it the details for Tanjore. It is still an evidently imperfect statement, and exertions will be made to have it prepared with fullness and care on the next occasion. It is a document which will possess much interest as shewing the addition made to the resources of the country by the increase of private wells under the new rule, which allows the land holders who incur the outlay of sinking them to reap the entire benefit. The privilege has already come into active operation, and its benefits are specially alluded to by the Collectors of Madura, Coimbatore, Tanjore, Salem and Trichinopoly. With reference to the remark made by Government on the little difference in the number of wells and tanks entered for the Chingleput district, the Board are led to believe that the entries may not be erroneous, as that district contains an unusual number of small tanks and ponds (tangals,) and the land holders have been discouraged from sinking wells by the additional taxation hitherto placed on lands thus brought under irrigation.

17. The next three Statements Nos. 4, 5 and 6 furnish statistical details of the agricultural stock, the general population, and the number of land holders, or Puttadars, in each district. Being prepared quinquennially, these statements correspond with those which accompanied the last report, except that the details for Tanjore are newly given in No. 3, information is still defective for some districts and will be hereafter supplied.

18. The rent roll of the different districts, North Arcot excepted, is given in Statement No. 7; and as this is also a quinquennial return, it is founded on last year's data, but has been expanded for the purpose of showing the different classes into which the cultivators are divisible according to the size of their holdings. The instructions given by Government in Para. 16 of their remarks on last year's report have been followed as closely as the information at the Board's command allowed, and in the ensuing year the details for North Arcot will be included. The present statement shows 12,84,972 single Puttahs or separate holdings, the average payment on each being Rupees 18; but no less than 7,86,765 Puttahs are under Rupees 10, and give an average payment of only Rupees 3. The districts which contain the largest number of substantial proprietors may be thus arranged.

	No. of Proprietors paying above 100 Rupees.	Average of Puttahs or holdings.		
		Rs.	A.	P.
Tanjore.....	8,710	39	12	8
Tinnevely.....	3,941	22	4	8
Canara.....	3,539	34	2	2
South Arcot.....	2,769	15	13	7
Malabar.....	2,426	8	12	11
Nellore.....	2,389	35	5	5

The Board would however repeat that in reality large properties are more numerous than this return shows, as many individuals and families possess several estates or holdings, for each of which a separate puttah is entered in this return; and it may also be observed that although the ryotwary system is supposed to lead to small holdings, the principal cause of the minute subdivision of land is to be found in the Hindoo law of inheritance, which enables any member of a family to call for a division of its ancestral estate and would therefore have influence under any revenue system. That small holdings are not inconsistent with a value attached to land and may be accompanied by prosperity and comfort is shown by the three districts of Canara, Malabar and Cuddapah where the revenue is collected with facility and the ryots are generally in easy circumstances. The Collector of Tanjore observes that there are several larger proprietors in his

District than E. Moopen who was instanced in the Board's report last year as the most extensive land owner, and he hopes in his next return to be able to show the aggregate holdings of the chief families.

19. Statement No. 8 exhibits the prices of the principal grains which rose considerably, as was to be expected under the adverse state of the season. In accordance with the instructions of Government, the statement shows the current prices in contrast not only with those of the previous Fusly, but with the average of the 10 preceding years. The following Table gives the general result.

	Price.	Per Garce.		Per centage of increase in Fusly 1263.
	Average of 10 years.	Fusly 1262.	Fusly 1263.	
Paddy 1st sort.	87	73	103	41
Do. 2d do.	79	67	96	43
Jowary or Cholum.	105	84	135	61
Cumboo or Bajeera.	96	81	131	62
Raghy.	90	76	121	59
Horse gram.	120	110	159	44

On examining the statement it will be found that the grains which form the ordinary food of the people rose to the greatest height in Bellary, South and North Arcot, Nellore, Chingleput, Cuddapah and Kurnool.

It is also to be observed that though a statement prepared in this form gives a fair general comparison between one year and another, it does not shew the full pressure of the dearth on the people, because it only exhibits the average rate for the entire year and for entire districts. Both these points are of importance as prices vary much at different periods of the year and our districts are so immense, averaging 6,676 square miles in extent, that the state of the crops and markets is often entirely dissimilar in different parts of them. Thus in Bellary, it has been shewn* that in places not more than 90 miles apart, the prices of grain varied 80 per cent in consequence of the ordinary expense of conveyance enhanced in this year by the heavy loss of carriage cattle. The great rise in the markets is undoubtedly due principally to the peculiar unfavorableness of the season; but as prices did not fall in proportion as this influence was modified, and as the rise was general and extended to articles little affected by the accidental circumstances of season, other and perhaps more permanent causes seem also to have had influence, such as a change in the value of money, and probably also an increased circulation caused by the larger expenditure upon Public Works, including the Madras Railway.

* Report from 2d Member to Government, 13th November 1854, Para 9.

- Ccimbatore,
- Chingleput.
- Salem.
- Madura.
- 5. Nellore.
- North Arcot.
- South Arcot.
- Tanjore.
- Trichinopoly.
- 10. Tinnevelly.
- Bellary.
- Cuddapah.
- 13. Kurnool.

20. Statement No. 9 shows the Dittum or the extent of land under occupation in the districts under ryotwary management. The details for Canara, Malabar and Madras are necessarily left blank, in consequence of the nature of the revenue system in those districts; and the entries for Trichinopoly and Tinnevelly consist of the actual cultivation of the preceding year. According to this statement, the Dittum engagements for the 13 districts noted marginally consisted of 78,31,363 cawnies of land (wet, dry and garden) bearing an assessment of Rupees 258,67,265, thus falling below the preceding year by 4,42,892 cawnies, assessed at Rupees 12,53,685, a decrease equivalent to 4½ per cent.

21. The Dittum statement, as at present prepared, has so little use or trustworthiness that the Board will offer no remarks upon it. In

theory the Revenue officers collect the ryots at the commencement of the Fusly or agricultural year to enquire what lands they wish to retain, give up or newly occupy, and take engagements from them accordingly. But it is manifestly impossible with the present limited agency that this should be done even imperfectly before the actual time for cultivation has passed, and the account is therefore practically useless; while the form of going through it occupies unprofitably the time of the public servants and has more serious disadvantages. It summons the ryots from their villages at an inconvenient season, exposes them to petty exactions, and prevents their enjoying full liberty of cultivation, since Native revenue officers are averse to shewing a decrease in the land under occupancy. The Board therefore propose altering the Dittum arrangement and establishing the rule that each ryot is answerable for his holding of the preceding year, unless within a fixed time he presents a writing detailing any fields which he wishes to resign or any new land which he wishes to occupy. All these representations are to be promptly settled, and on their completion the cultivation returns of the year shewing the land under occupancy will be drawn out. The Board have already sanctioned this change of system in Nellore and South Arcot, and now that the assessment is in process of being placed on a modified and sounder basis, they hope that the ryotwary system will gradually receive its intended development and display a series of estates held by substantial proprietors with little annual change.

*Dittum waste or Caboo-
leat Bunjer.*

Rs.

Fusly 1262. 10,90,879

„ 1263. 17,44,409

Increase 6,53,530

22. Statement No. 10 shows in a brief form the result of the Dittum engagements, or the portion of the land under occupancy which was cultivated, or which (speaking here of entire fields) was left waste.

The lands left uncultivated from unfavorableness of season are deducted from the settlement under the head of “Cabooleat Bunjer,” and as the failure of the rains impeded agricultural operations on this occasion, the deduction for waste amounted to Rupees 17,44,409, being an increase over this item in the preceding year of Rupees 6,53,530, or nearly 60 per cent.

23. The next Statement No. 11 exhibits the cultivation of the different districts in the villages under ryotwary management, and as the details of the wet, dry and garden lands are not distinguished in the accounts of Malabar, Canara and Madras, a comparative view of the cultivation in the 16 Districts embraced in this report can only be shown in their revenue result. The comparison is as follows, and exhibits a decline of 3 per cent. Assessment on cultivated Lands.

Rupees.

In 1262..... 2,88,92,039

„ 1263..... 2,79,88,896

Rupees 9,03,143

The above “cultivation” consists principally of land which was actually sown; but it also includes some waste for which it was not proper to grant the holders remission and which is therefore brought under the nominal head of cultivation in the settlement accounts. The amount of waste thus charged in the year under review amounts to Rupees 1,56,166 being less by Rupees 51,816 than in the preceding Fusly. This waste consists principally of lands taken up by ryots either at the Dittum or on cowles and left uncultivated without due cause, such as a want of water or agricultural stock. In the Ceded Districts Sircar land is charged for when its occupant leaves it waste and employs his stock in cultivating rent free Enam land. Another

Tanjore..... 23,435

Bellary..... 16,291

Cuddapah..... 50,072

Coimbatore 36,740

portion of the waste brought into the settlement consists of land occupied as pasturage. The marginal note shows the Districts where the largest amount of waste was charged, and it will be observed that it bears a perfectly insignificant proportion to the general revenue.

24. In the 13 Districts where the accounts give details of the cultivation, attention has been paid to the instructions of Government for dividing the land, as far as possible, into the 3 classes of Wet, Dry and Garden, and the following is an abstract comparative result of the cultivation.

Class.	Fusly 1262.		Fusly 1263.		Comparison.			
	Cawnies.	Assessment.	Cawnies.	Assessment.	Increase.		Decrease.	
					Cawnies.	Assessment.	Cawnies.	Assessment.
		Rs.		Rs.		Rs.		Rs.
1 Dry.....	59,64,147	92,97,526	53,90,448	84,91,429			5,73,699	8,06,097
2 Wet.....	14,54,655	128,29,838	13,32,776	127,61,113			*1,21,879	*68,725
3 Garden.....	2,81,012	18,50,472	2,08,595	14,95,054			72,417	3,55,418
4 Wet, Garden and Wet converted into Dry and Garden....	1,21,272	10,42,503	1,97,256	13,75,260	72,984	3,32,757		
Total...	78,24,086	250,20,339	71,29,075	241,22,856	72,984	3,32,757	7,67,995	12,30,240
							72,984	3,32,757
							6,95,011	8,97,483

It will be observed that the cultivation of the irrigated lands (Wet and Garden) is not greatly below the preceding year, advantage having been taken of such rain as fell to sow them, and the chief loss which occurred to Government under their heads consists of the extensive remissions which it was necessary afterwards to grant for Shavi or failure of produce from drought. But on the Poonjah lands the scarcity of rain diminished cultivation, as well as destroyed a large extent of the crops which were actually sown.

The net result of the cultivation gives a decrease of Rupees 8,97,483, of which nearly the whole is on the dry lands. The districts in which cultivation fell off most considerably were

	Rupees.
Bellary.....	6,03,250
Cuddapah.....	2,53,340
Nellore.....	3,42,235
North Arcot.....	2,68,278
South Arcot.....	1,36,564

The gross cultivation of the year in the 13 districts now in view gives the following result,

	Cultivation of Fusly 1263.					
	Cawnies.	Assessment.	Average per Cawny.		Average per Acre.	
			Rs.	A. P.	Rs.	A. P.
Dry	53,90,448	84,91,429	1	9 2	1	3 1
Wet	13,32,776	121,04,604	9	1 4	6	13 11
Garden	2,08,595	14,78,054	7	1 4	5	5 9
Wet Garden... ..	8,254	90,522	10	15 5	8	4 8
Wet cultivation in dry lands, &c....	1,89,002	6,77,476	3	9 4	2	11 4
Total... ..	71,29,075	228,42,085	3	3 3	2	6 9

As the average rates of the assessment levied on the cultivation of the different districts possess interest, the following table is given.

* NOTE.—The decrease of Revenue is small on the wet lands compared with the decrease of cultivation. This arises from the Assessment having been raised in Tanjore and Tinnevely under the Oolungoo system by the large increase in the price of grain.

Average assessment per Acre on the cultivation of Fusly 1263.

Districts.	Dry Land.			Wet.			Garden Ba- gayet.			Wet Garden.			Wet cultiva- tion in Dry Garden.			General aver- age.			Remarks.
	RS.	AS.	P.	RS.	AS.	P.	RS.	AS.	P.	RS.	AS.	P.	RS.	AS.	P.	RS.	AS.	P.	
1. Chingleput...	1	10	0	4	12	0	4	14	2	0	0	0	1	8	10	4	1	0	The rates here shown are those of the established assessment. In Bellary and Cuddapah however, the cultivators actually pay one-fourth less as a remission of 25 per cent annually allowed at the settlement under the orders issued by Government in 1820.* For example, the average assessment actually levied on dry lands in Bellary is not 12 Annas 11 Pie per Acre, but rather under 10 Annas.
2. Salem.....	1	5	8	7	7	2	5	6	5	6	1	4	3	0	8	1	13	10	
3. Madura.....	1	6	11	4	15	10	5	8	7	9	1	9	1	7	6	2	1	4	
4. Nellore.....	1	11	2	6	3	1	8	8	3	6	12	2	2	6	8	2	14	0	
5. N. Arcot.....	2	1	3	8	7	5	12	9	10	2	9	6	2	5	0	4	11	1	
6. S. Arcot.....	2	11	10	7	6	0	13	4	9	0	0	0	0	0	0	4	0	3	
7. Tanjore.....	1	4	3	6	4	3	3	10	0	0	0	0	0	0	0	5	2	9	
8. Trichinopoly.	1	10	8	5	7	11	3	12	6	3	6	5	3	6	11	2	15	6	
9. Tinnevely...	0	12	10	8	13	9	1	14	1	3	12	8	0	12	7	2	3	9	
10. Bellary.....	0	12	11	9	14	1	6	15	10	10	12	2	1	0	9	1	5	7	
11. Cuddapah...	1	1	1	9	8	11	8	3	9	12	8	10	2	1	11	1	13	8	
12. Coimbatore...	0	14	2	9	9	9	3	14	11	11	2	1	3	15	6	1	8	10	
13. Kurnool.....	1	2	6	8	5	0	8	3	9	0	0	0	2	11	8	1	4	11	
Total....	1	3	1	6	13	11	5	5	9	8	4	8	2	11	4	2	6	9	* From Government 8th, in Consultation 11th Sept. 1820.

It has been thought most useful to give the above Statement in acres, though the cawny is still the principal land measure of the Presidency, and is used for the accounts which accompany this Report according to the practice hitherto followed.

25. The next Statement No. 12 exhibits the remissions which were allowed in the assessment of the cultivated lands during the settlement. They are divided

	Rs.
Chingleput...	1,19,845
Nellore.....	2,25,453
North Arcot.	1,59,682
South Arcot.	2,20,003
Tanjore.....	7,08,729
Tinnevely...	3,70,697
Bellary.....	1,12,379
Kurnool.....	51,388

19,88,176

into two heads, fixed and occasional; the former of which requires no remark, being sufficiently explained by the entries in the statement. The "occasional" remissions are contingent on the season and consist of several items, the principal of which is the loss of crops by drought or flood. In the present year, Government will be prepared for heavy remissions on account of Shavy or withered crops, and the total sum, including remissions for short produce, amounts to Rupees 20,43,123, while in the preceding year, it only slightly exceeded half a lac of Rupees. The Districts in which the principal portion of this remission was granted are exhibited in the margin; and it will be observed that in the Districts with little irrigation, Bellary for example, the disastrous nature of the year is chiefly shewn by a decrease of cultivation, while in the irrigated Districts the failure of the rains is most apparent in the remissions allowed for withered crops.

26. In seasons of ordinary unfavorableness, it has not been usual to allow remissions for the loss of dry crops by drought, for the reason explained in Paragraph 14. But on this occasion, the season was so disastrous, and the produce was so scanty on those lands where the crops were harvested, that remission was allowed for withered crops on Poonjah as well as on Nunjah land. This remission, however, met only a portion of the loss which the landholders sustained from the adversity of the season. In South Arcot alone it was calculated that they lost eleven lacs of Rupees from inability to sow their indigo lands. The total sum of Rupees 20,43,123, which was remitted for withered and scanty produce, was distributed on the different descriptions of land in the following proportions.

	Rupees.
Dry.....	4,51,216
Wet.....	15,88,162
Garden.....	3,745
Total...	20,43,123

	<i>Fusly</i> 1262 <i>Rs.</i>	<i>Fusly</i> 1263 <i>Rs.</i>
<i>Fields partly left waste..</i>	1,02,976	1,89,861
<i>Increase.....</i>		86,885
<i>Miscellaneous.</i>	3,33,819	3,66,065
<i>Increase.....</i>		32,246
<i>Second crop not cultivated.....</i>	97,991	1,09,590
<i>Increase.....</i>		11,599
	<i>Rs.</i>	
* <i>Fusly</i> 1262.	1,05,807	
„ 1263.	3,537	
	<hr/> 1,02,270	

The "occasional" remissions granted under the three heads of "Fields partly left waste," "Second crop not cultivated," and "Miscellaneous," also exhibit an increase over the preceding year. It is usual only to allow remissions for portions of fields left uncultivated when the waste exceeds the cultivated portion to a certain extent; but in the present year, it was necessary to be more indulgent, and the rules on this point were temporarily relaxed in some districts. Under the head of remissions for losses* by inundation, there is a saving to Government of Rupees 1,02,270. The sum remitted on this account in the year under review was chiefly in Kurnool, where a flood in the Kistnah injured the adjacent villages.

After the explanation given in last year's report, the remaining items of remission do not appear to require remark, and it seems sufficient to observe that the Minha or per centage remission to Brahmin and Mahomedan cultivators is being abolished as opportunities occur in the revision of the assessment.

27. Statement No. 14 shows the amount of revenue under the head of "ready money collections" which include sums paid for quit rent, pasture and tope lands, the tree tax and some other items. The aggregate result gives a decrease of Rupees 1,37,695, which is ascribable to the unfavorable circumstances of the season.	<i>Rs.</i>
<i>Fusly</i> 1262,	18,95,708
„ 1263,	17,58,013
	<hr/> 1,37,695

28. The extent of sugar cane, cotton and indigo cultivation, is given in Statement 15; and in accordance with the desire of Government, the average assessment of the land on which these products are grown is detailed in its enclosure A. The cultivation in the 16 districts, for which alone returns are procurable, was as follows.

	<i>Fusly</i> 1262.	<i>Fusly</i> 1263.	<i>Difference.</i>
Sugar cane..	20,310	21,695	+ 1,385
Cotton ...	6,64,313	5,98,995	- 65,318
Indigo. ...	1,53,519	1,20,314	- 33,205

Sugar cane which is planted on lands supplied with irrigation, shews a slight increase; but when it is considered that the irrigated lands under cultivation, speaking here of Nunjah only and omitting Zemindary and Enam villages, comprise 13,32,776 cawnies, its extent must be looked on as highly unsatisfactory. In Kurnool, where the rate of assessment evidently acts as a prohibition, measures will be taken to effect an immediate remedy; and in other districts also, the Board believe that the present revenue system restricts the cultivation. Under the rules now in force, the extra tax charged for a second rice crop is levied when sugar cane is grown, and the Board incline to the opinion that it would be advantageous to Government and the people for this practice to be abolished. Sugar cane undoubtedly occupies the land and requires occasional irrigation as long as two rice crops; but the Board are led to think that the amount of water which it requires is not equally great, and Government may deem it advisable to alter the present rule, although not unjust in itself, if it is found to check the cultivation of a valuable and important article of export. The Board propose to address the Government again after collecting information on this subject.

29. The large decrease in the Cotton and Indigo cultivation was caused by the drought. These products are raised principally on dry lands, and the want of rain prevented the usual sowings. The principal decrease in the Cotton cultivation occurred in Bellary, South Arcot, and Cuddapah; and the two latter districts show also the largest falling off under the head of Indigo.

30. Statement No. 15 exhibits the general Settlement of the Land Revenue in its various branches: Ryotwary, Ready money collections, Rents and the Peshcush on Zemindary, or per-

manently assessed estates. The result gives a decrease of Rupees 28,05,547, in comparison with the preceding Fusly.

	Fusly 1262.	Fusly 1263.	Increase.	Decrease.
Total Dittum.....	299,82,918	297,33,305	...	249,613
Deduct Caboolaty waste.....	10,90,879	17,44,409	6,53,530	...
Actual cultivation.....	288,92,039	279,88,896	...	903,143
Deduct remission on cultivated lands.....	32,23,491	49,79,275	17,55,784	...
Remainder.....	256,68,548	230,09,621	...	26,58,927
ADD				
Ready money collections.....	18,95,710	17,58,013	...	1,37,697
Total Ryotwar settlement.....	275,64,258	247,67,634	...	27,96,624
Rented villages for more than one year.....	16,993	28,435	11,442	...
Peishcush on permanently settled Estates.....	27,09,902	27,01,542	...	8,360
Total.....	302,91,153	274,97,611	11,442	28,04,984
			Net decrease...	27,93,542

The decrease under the heads of Ryotwary and Ready money collections is attributable to the adverse nature of the season, as has been already explained. The revenue derived from rented villages shows an increase of Rupees 12,226 which is only nominal, having been caused by some additional villages in Nellore being brought under this head. Under the head of Peishcush a small decrease of Rupees 8,360 was caused by some small Mootahs reverting to Government in the Chingleput and Salem districts. The adverse nature of the season did not affect the demand on the lands under permanent settlement, which, as its name implies, is not liable to vary. The proprietors of these estates undoubtedly felt the effects of the prevailing drought; but as they usually receive their revenue in kind, and possess stores of grain, the profit derived from high prizes enabled them to meet their engagements, though in some instances indulgence was shewn in allowing them extra time to discharge their kists.

	Rs.
Chingleput....	5,258
Salem.....	3,102
	8,360

31. The Extra Sources of revenue next call for notice. Their details are given in Statement No. 17; and the following abstract shows that the unfavorableness of the season affected also some of their branches.

	Fusly 1262.	Fusly 1263.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Salt... ..	34,61,253	32,76,209	.....	1,85,044
Land, or Frontier Customs	2,04,512	1,97,230	.....	7,282
Moturpha	10,48,717	10,23,241	.....	25,476
Sea Customs	9,09,609	9,39,059	29,450	.....
Tobacco... ..	4,42,174	1,840	.....	4,40,334
Stamps.....	4,62,084	5,07,518	45,434	.....
Abkarry.. ...	18,93,141	19,87,374	94,233	.....
Sundry small farms and Licences....	2,67,951	2,92,784	24,833	.....
	86,89,441	82,25,255	1,93,950	6,58,186
			Net decrease.	4,64,186

32. The Salt revenue exhibits a net decline of Rupees 1,85,044, as shown by the following Statement of the 10 districts in which it exists.

Districts.	Fusly 1262.	Fusly 1263.	Increase.	Decrease.
Chingleput	3,10,808	1,58,068	.....	1,52,740
Madura	3,82,584	3,28,421	.....	54,163
Nellore... ..	5,05,366	4,48,800	.....	56,566
South Arcot	1,98,896	1,75,524	.....	23,372
Tanjore... ..	4,80,411	4,67,298	.....	13,113
Tinnevelly... ..	3,51,405	3,44,433	.....	6,972
Canara	4,59,642	4,48,006	.....	11,636
Malabar	3,20,807	3,30,208	9,400	.....
Madras... ..	4,51,334	5,75,451	1,24,116	.....
Total.....	34,61,253	32,76,209	1,33,516	3,18,562
			Net decrease.	1,85,044

In Madras, to which an increasing amount of the inland trade is being attracted by the superiority of the roads which connect it with the interior, there was an increase of Rupees 1,24,117; and in Malabar also, the sales exhibit a slight advance over the preceding year; but in all the other Districts there was a decline, which is attributable to the unfavorableness of the season; the dearness of food checked consumption, and traders were prevented resorting in their usual number to the Depôts by the unhealthiness of the country and the scarcity of forage and water. As full statements of this branch of revenue are laid before Government on another occasion, the Board limit themselves to observing, that the home and inland sales fell off to the extent of 8 per cent on those of the preceding year. The chief cause of this decline was undoubtedly the temporary unfavorableness of the season; but a rumour of the approaching abolition of the Monopoly may have had some influence in checking the purchases of large traders as observed by the Collector of Madura.

33. The small decrease of Rupees 7,282 in the Land Customs which are now levied only along parts of our foreign frontier, does not appear to require observation.

		Increase Rs.	The Districts in which the revenue rose are shown in the Margin,* and the result is owing to increased competition for the farm, except in Madras where the movement of troops on their way to and from Burmah increased the sales at the licensed shops. In Malabar there was a slight decline of Rupees 217 in highest offer on the farm being put up to auction—and in the four Districts of Chingleput, Salem, North Arcot and Kurnool there was no change, the contracts of the previous year remaining in force.
* Madura.	900		
Nellore.	1,697		
South Arcot... ..	10,100		
Tanjore.	14,875		
Trichinopoly	2,560		
Tinnevelly... ..	10,370		
Bellary... ..	3,273		
Cuddapah... ..	7,494		
Coimbatore	1,050		
Canara	2,275		
Madras	39,850		
Total... ..	94,444		
Deduct decrease in Malabar	211		
Net Increase	94,233		

35. The next item of revenue, "Sundry small Farms and Licenses," shows a net increase of Rupees 24,833. The principal fluctuations under this head occurred in the Districts of Madras and Canara. In the former there was a decrease of Rupees 12,525, caused partly by a diminution in the fee for stamping the weights and measures used by shopmen, and partly by a temporary want of water in Cochrane's Canal which impeded the traffic and diminished the receipts on account of toll to the extent of Rupees 7,737. In Canara there was an addition of Rupees 17,475 to the receipts under this branch of revenue, caused by high offers being made for the privilege of felling timber in the Government forests and by a larger export of Amcendevy Coir to Bengal. This branch of the extra sources of Revenue seems to require revision, and the Board will take an early opportunity of attending to it, with a view to striking off such petty items as are vexatious to the people and little remunerative to Government.

<i>Fusly.</i>	<i>Rs.</i>
1262.....	10,48,717
1263.....	10,23,241
	<hr/>
	25,476

country while it yields a comparatively inconsiderable result, will soon be abolished by Government.

	<i>Rs.</i>
1262.....	9,09,608
1263.....	9,39,059
	<hr/>
<i>Increase.....</i>	29,451
	<hr/>
	<i>Rs.</i>
<i>* Madras.....</i>	21,904
<i>Malabar.....</i>	13,709
	<hr/>
	35,613

36. The Moturpha revenue shows a slight decline of Rupees 25,476. In most Districts the variations are insignificant, and the principal part of the decrease occurred in Bellary where the prevailing distress led many of the small traders and artisans to leave temporarily their Villages and occupations in search of means of subsistence. It is hoped that this branch of revenue which tends to cramp the industry of the

37. In the Sea Customs there was a small net increase of Rs. 29,451 as other returns are laid before Government to illustrate the external commerce of the Presidency, the Board will limit themselves to observing that in consequence of the unfavourable harvest in Tanjore, its export of rice to Ceylon fell off so much as to cause a decline of Rs. 16,954 in its Custom House receipts. *The additional export to that Island which in consequence took place from Madura added Rs. 5,649 to its Sea Custom revenue, and at the Presidency* and in Malabar the receipts under this head also exceed those of the previous year.

38. The abolition of the Tobacco Monopoly in Malabar and Canara from 1st January 1853, caused the decrease of Rupees 4,40,334 under this head. The small sum of Rupees 1,840 which is entered in the present statement will in future be brought to account under the heads of sundry small Farms and Licenses. It forms part of an annual sum of Rupees 2,507 paid by the Travancore Government for the village of Tungacherry which they rent from us, and of which Rupees 1,840 have hitherto been carried to the credit of the Tobacco Monopoly, and the remainder to other head of revenue.

	<i>Rs.</i>
1262.....	4,62,084
1263.....	5,07,518
	<hr/>
<i>Increase.....</i>	45,434

39. The Stamp revenue exhibits an increase of Rs. 45,434, and its fluctuations are ascribable chiefly to the state of business before the various Civil Courts. In some districts this revenue has been slightly affected by an order of the Sudr Udalut, dated 10th April 1854, directing all petty suits to be filed in the Courts of the District Moonsiffs where Stamps are not required for the pleadings and other papers. Hitherto these suits were often filed in the Superior Courts, by which practice the parties sued were put to extra and unnecessary expense.

40. The extra items under the head of Sevoy Jumnah, are detailed in Statement No. 16, and show a net decrease of Rs. 12,005. In Canara there was a large increase of Rs. 69,549, on account of the timber cut and sold under the agency lately established for the conservancy of the Government Forests; but this was counterbalanced by a falling off in the receipts of other Districts. In Coimbatore there was a decrease of Rs. 39,852, as little Government Sandalwood was disposed of, and the sales of confiscated Tobacco have ceased since the abolition of the Monopoly. In Tanjore likewise there was a decrease of Rupees 21,973, but this was nominal, the collections on account of some Enam lands resumed for want of heirs having been transferred in the present year to the proper head of Land revenue. In the remaining Districts the receipts under this head also declined, in consequence of the state of the season, though not to an extent calling for particular observation. The total revenue under this head amounted to Rs. 2,47,336, being Rupees 12,005 less than in the previous year.

41. Having thus alluded to the various branches of taxation, a synoptical view of the settlement or "demand" under each head of Revenue in the past and present Fuslies is given in the following Table.

	Fusly 1262.	Fusly 1263.	Increase.	Decrease.
Land.	Rupees.	Rupees.	Rupees.	Rupees.
Ryotwary, - - - - -	256,68,548	230,09,621	...	26,58,927
Ready money collections, - - - - -	18,95,710	17,58,013	...	1,37,697
Rents, - - - - -	16,993	28,435	11,442	...
Peishcush, - - - - -	27,09,902	27,01,542	...	8,360
	302,91,153	274,97,611	11,442	28,04,984
			Net decrease.	27,93,542
Salt, - - - - -	34,61,253	32,76,209	...	1,85,044
Frontier Customs, - - - - -	2,04,512	1,97,230	...	7,282
Abkarry, - - - - -	18,93,141	19,87,374	94,233	...
Small Farms and Licenses, - - - - -	2,67,951	2,92,784	24,833	...
Moturpha, - - - - -	10,48,717	10,23,241	...	25,476
Sea Customs, - - - - -	9,09,609	9,39,059	29,450	...
Tobacco, - - - - -	4,42,174	1,840	...	4,40,334
Stamps, - - - - -	4,62,084	5,07,518	45,434	...
	86,89,441	82,25,255	1,93,950	6,58,136
			Net decrease.	4,64,186
Extra Items, Sevoy Jummah, - - - - -	2,59,341	2,47,336	...	12,005
	392,39,935	359,70,202	...	32,69,733

42. The Collections of the Current Revenue next call for attention. Full details are given for the different districts in Statement No. 17 and the general result is shown in the following abstract. It will be observed that the demand from all sources exhibits a decline of 32½ lacks, and that the collections realized within the Fusly fall below the preceding year by 36 lacs.

Fusly 1262.	Demand.	Collections within Fusly.	Balance.	Per-cent- age.	Balance after subse- quent col- lections up to the end of March 1854.	Per-cent- age.
	Rupees.	Rupees.	Rupees.		Rupees.	
Land Revenue, -	302,91,153	283,15,669	19,75,484	Rs. 6 8 0	4,81,373	Rs. 1 9 0
Extra Sources, -	86,89,441	84,73,159	2,16,282	Rs. 2 8 0	3,175	Rs. 0 1 0
Sevoy Jummah, -	2,59,341	2,34,530	24,811	Rs. 9 9 0	8,583	Rs. 3 5 0
Total, -	392,39,935	370,23,358	22,16,577	Rs. 5 10 0	4,93,131	Rs. 1 4 0
Fusly 1263.					Balance up to the end of Decr. 1854.	
Land Revenue, -	2,74,97,611	252,77,773	22,19,838	Rs. 8 1 0	7,58,595	Rs. 2 12 0
Extra Sources, -	82,25,255	79,25,591	2,99,664	Rs. 3 10 0	15,115	Rs. 0 3 0
Sevoy Jummah, -	2,47,337	2,16,952	30,384	Rs. 12 4 0	10,901	Rs. 4 6 0
Total, -	359,70,202	334,20,316	25,49,886	Rs. 7 1 0	7,84,611	Rs. 2 3 0
Increase, - - -	0	0	3,33,309		2,91,480	
Decrease, - - -	32,69,733	36,03,042	0		0	

Of the total demand of the year, the portion realized before the close of the Fusly amounts to Rupees 334,20,316 or 93 per cent. and the present outstanding balance is limited to Rupees 7,84,611 or about 2½ per cent. Last year the per-centage of the balance at a similar period was only 1½; but under the adverse state of the late season, the Board are of opinion that the realization of the revenue shows a satisfactory result. Some details of the collections under the different heads will now be offered.

43. It has been shown that the Demand under the head of Peishcush on Zemindary

Estates amounts to Rupees 27,01,542, and only falls below the preceding year by Rupees 8,360, being the assessment of some estates which have reverted to Government.

	Rupees.
Chingleput - -	1,212
Salem - - -	322
Nellore - - -	4,065
North Arcot -	61,486
Tanjore - - -	122
Tinnevely - -	9,348
Malabar - - -	15,000
	<u>91,556</u>

Of the above total demand, the present unrealized portion amounts to Rupees 91,557, and is due in the Districts noted in the margin. As Zemindary Estates are under a permanent settlement, their assessment is not influenced like ryotwary Districts by variations of season, and as the proprietors generally receive their rents in kind and have grain in store, the favorable state of the markets enabled them, notwithstanding short produce, to meet their engagements. In

two Districts only is the balance considerable—North Arcot and Malabar. In the former, the Collector obtained the sanction of the Board for the Zemindars of Calastry, Cavetnuggur and Bengaropoliem to pay their last kist by instalments in consequence of the unfavorableness of the season; and in Malabar the balance is due by the Beebee of Cannanore, against whom the demand was not pressed, by order of Government, pending the consideration of some ulterior arrangements.

44. The Ryotwary Collections and arrears in the different Collectorates are detailed in Statement 18 and show a present balance of Rupees 6,66,976, being a percentage of 2½ on the total demand of Rupees 247,67,633. The Districts in which the largest amount is outstanding are shewn in the margin; but with respect to Tanjore, the greater part of the arrear is now nominal, as Government sanctioned the remission of Rupees 4,08,009 on the 7th September last, in consideration of the heavy loss which fell upon the landholders in the present season immediately after the damages caused by the hurricane of the preceding year. The outstanding balances are in progress of recovery, and the means of the landholders will be taken into consideration before measures are taken for their full enforcement.

1. Rents - - - - -	Rs. 62
2. Extra sources.	
Salt - - - - -	50
Abkarry - - - - -	2,206
Small farms - - - - -	6,057
Moturpha - - - - -	6,801
3. Extra items - - - - -	10,902

45. The balances under the 3 heads of "Rents for more than one year," extra sources and extra items require no observation on this occasion. The total amount is small, and measures are being taken for its collection in the different districts where it exists.

46. All the Collectors have not shown in their reports the extent to which legal process was resorted to in the collection of the revenue. Measures will therefore be taken to supply this defect in the Report and furnish a full statement in the ensuing year. An abstract is given of the Returns received from the undermentioned districts, and the Board believe that coercive process was not more frequently resorted to in the other Collectorates.

Districts.	Number of the defaulters.	Amount of the arrears.	Value of the property sold.		
			Lands.	Personal Property.	Total.
1	2	3	4	5	6
		Rs.			
1 Chingleput ... ..	.....	235	241	.....	241
2 Salem ... ..	.....	91	.....	91	91
3 Madura	2	19	.....	19	19
4 Nellore... ..	.....	7	.....	7	7
5 North Arcot	4	81	83	.....	83
6 Tinnevely	33	1,826	.....	1,826	1,826
7 Canara	81	2,037	610	1,948	2,558
8 Malabar.	7	505	.....	982	982
9 Kurnool	10	639	.....	276	276
Total.....	137	5,440	934	5,149	6,083

In Tanjore one fraudulent defaulter whose property was unsuccessfully put up to sale, was temporarily imprisoned—but the last returns show that no individuals are in confinement for arrears of land revenue. In Nellore it was found necessary to imprison a defaulting Abkarry renter and his security, and their case is under the consideration of the Board.

47. The arrears of former years will now be adverted to. Those under the heads of "Peishcush" or Zemindary, and "Rents for more than one year" are shown by Statement No. 20 to amount respectively to Rupees 44,742 and Rupees 1,361; but these sums will be adjusted hereafter, and it is unnecessary for the Board to make any recommendation now on their account.

The Peishcush arrears consist principally of a balance of Rupees 39,750 due by the Beebee of Cannanore, which has remained unenforced in conformity with the orders of Government dated 20th May, 1853.

48. The ryotwary arrears amounts to Rupees 3,55,291 and are classed under the following 3 heads.

	<i>Rupees.</i>
1. Recoverable.....	1,80,818
2. Doubtful.....	30,416
3. Irrecoverable.....	1,44,057
	<hr/>
	3,55,291

The first and second items will be left for future disposal, and out of the arrear entered under the third head a portion amounting to Rupees 78,670 is included in the remission sanctioned by Government on the dates* specified in the margin, and will consequently be struck out of the future accounts. The irrecoverable balance which the Board have therefore now to recommend for remission is limited to Rupees 65,387. The details of this arrear and the Districts among which it is divided are given in Statements 21 and 22, and it will be observed that the period for which it is due ranges from Fusly 1257 (1847-48) to 1262, (1852-53.) The causes which have led to that portion of the arrear now recommended for remission are as follows :

* *Ex. Min. of Con. 6th*
Nov. 1854, p. 11.
Ex. Min. of Con. 7th
Dec. 1854.

	<i>Rupees.</i>
Death of Defaulters.....	582
Absence of Do.	1,104
Poverty.....	29,831
Permanent injury to the lands, and other causes.....	33,870
	<hr/>
	65,387

49. The Board also request sanction for writing off Rupees 2,094 on account of extra sources of revenue, and Rupees 4,863 under the heads of extra items or Sevoy Jummah. The details of the arrears under these two heads are shown in Statements 23 and 24, and under the explanation furnished by the Collectors, it seems desirable to clear the accounts from the above hopeless balances.

50. The advances for cultivation were confined to 9 Districts as shewn in Statement No. 25 and amounted to Rupees 1,51,376 of which, Rupees 1,49,687, have been recovered, leaving a small outstanding balance of Rupees 1,689. The largest advances were made in Tanjore and Trichinopoly, and were granted on account of the damages done by the Hurricane in March 1852. Except on special occasions of this description, the practice of making these advances has been latterly discouraged, and its total extinction in some districts has been found to be attended with no inconvenience.

	<i>Rs.</i>
1. Nellore -	760
2. Tanjore -	83,000
3. Trichinopoly	39,998

51. A general Statement of the Collections, current and arrears, is given in Statement No. 26, and exhibits the following contrast.

Land Revenue.	Particulars.	Fusly 1262.	Fusly 1263.	Increase.	Decrease.
	Arrears. . . .	14,22,954	15,31,361	1,08,407	...
	Current. . . .	283,15,667	252,77,773	...	30,37,894
	Total. . . .	297,38,621	268,09,134	...	29,29,487
	Extra Sources. . . .	87,01,556	81,40,350	...	5,61,206
	Total. . . .	384,40,177	349,49,484	...	34,90,693
	Sevoy Jummah. . . .	2,58,631	2,36,394	...	22,237
	Grand Total. . . .	386,98,808	351,85,878	...	35,12,930

The decrease in the current collections of the land revenue has been already ascribed to the unfavorableness of the season, and it has been pointed out that the chief falling off in the extra sources of revenue is owing to a similar cause, especially in the branches of Salt and Customs, and to the abolition of the tobacco monopoly. In the land revenue collections on account of arrears, the accounts shew an increase of Rs. 1,08,407. In the preceding year the storm which visited the Southern Provinces in March 1852 caused some delay in realizing the last kists; a larger amount than usual thus remained outstanding at the close of the Fusly and was collected in the present year.

52. The Revenue charges of the year are detailed in Statement No. 27, and amounts to Rupees 91,67,379, being an increase of Rupees 17,51,207 over the preceding Fusly.

The 4 heads into which they are divided give the following comparative result.

	Fusly 1262.	Per-centage.	Fusly 1263.	Per-centage.	Increase.
	Rs.	Rs. As.	Rs.	Rs. As.	Rs.
1. Charges of Management.	34,49,745	8 15	35,29,046	10 1	79,301
2. „ of Irrigation.	9,14,790	2 5	12,59,243	3 9	3,44,453
3. Yeomials, and other allowances	14,88,829	3 14	15,07,356	4 4	18,527
4. Extra Charges.	15,62,808	4 1	28,71,734	8 3	13,08,926
Total.	74,16,172	19 3	91,67,379	26 1	17,51,207

Under the first head, the increase principally occurred in the Salaries drawn by the European Officers. With the exception of the additional Sub-Collector employed in South Arcot on account of the Survey, no recent additions have been made to the ordinary establishment—but owing to absences and other causes the sums drawn for Salary within a Fusly are always liable to vary, and in the year under review the prolonged period necessarily occupied by the land revenue settlement increased the amount drawn for deputation allowance.

Under the second head, the additional expenditure arose from the execution of a larger number of Public Works, and as all the new undertakings received the previous sanction of Government, no detailed explanation appears called for in this place. The third head also requires no remark. In explanation of the 4th head, a detailed account of the extra charges has been appended to Statement A in No. 27, in accordance with the instructions given by Government in their remarks on the Board's last Report. These charges exhibit an increase of Rs. 13,08,926 over the preceding year; but it will be observed that 8½ lacs of this sum consist of the advances made within the Fusly to furnish employment in road-making to the starving population of Bellary, and that the advances under the head of “the service of Government” in Coimbatore for Barracks and roads on the Neilgherry Hills exceed those of the previous year by Rs. 90,790. The advances in aid of cultivation (Tuccavy) and for the manufacture of Salt show an increase of Rs. 88,000 and Rs. 1,89,078 respectively; but these sums will be recovered and obviously form only a nominal increase of charge. Under the head of Refunds there is an increase of Rupees 1,89,161 occasioned by the repayment of Moturpha collections to certain Zemindars in Tinnevely according to the orders given by Government on 22d November 1853.

53. In the year under review the administration of the revenues was rendered peculiarly difficult by the unpropitious nature of the season; and the heavy weight of labor and responsibility which is always involved in the management of our extensive Collectorates was thus much increased. It is gratifying to the Board to report that the Collectors and their Subordinates, European and Native, have generally shewn an active and successful zeal under this extra call on their exertions, and it is due to Mr. H. Forbes and Mr. C. Pelly to bring their names more particularly to notice. The districts of Tanjore and Bellary which have been placed under their superintendence, are of the first importance in extent, population and revenue, and therefore always form an onerous charge. In the present year they were visited by a drought and dearth of almost unprecedented severity, and the success with which these Gentlemen carried on their duties under these difficult circumstances appears to the Board to merit the approval of Government.

54. It has fallen upon the Board in the present instance to record the results of a year, remarkable for its general unfavourableness throughout the Presidency, as well as for the great distress which it caused in particular localities. A temporary decrease of revenue to a considerable amount, has been the inevitable result, but the Board see no reason to doubt that the loss will be speedily repaired. The manner in which our districts have passed through this severe ordeal shew the value of the recent liberal measures of Government in abolishing the land Customs, freeing private wells from taxation, and improving the communications and irrigation of the country. This course of improvement is in active and extended progress. Arrangements are being carried out for modifying the land tax, establishing at the same time district-road funds for the improvement of internal communications. The next most important reform is perhaps the rule which fixes a moderate assessment on the land according as it is irrigated or unirrigated from any Government reservoirs, without reference to the description of cultivation which the proprietor may undertake, thus encouraging the growth of superior products and the planting of valuable timber and fruit trees, by abolishing the old and injurious system under which they were liable to extra taxation. In Capara and Malabar, the abolition of the tobacco monopoly gives much relief to the people, benefiting alike the producing and the consuming classes; and in other districts several petty farms and hill rents which fettered industry and gave opportunities for exaction, have been swept away. Improvements in the revenue administration, including the establishment of a survey agency, have also occupied the Board's attention. The use of the Mahratta language in the official accounts has been superseded by the vernacular dialects, and a simpler and better form of accounts is now under preparation. The more extensive employment of an uncovenanted agency, the establishment of printing presses in the Collectors' offices to facilitate business and spread the orders of Government among the people, and the improvement of the law for the collection of the revenue, and the adjustment of disputes between landlord and tenant, are other contemplated improvements.

55. It will remain for future reports to detail the results of these measures; but of their favorable effect on the value of land, the prosperity of the country and the finances of Government, the Board can entertain no doubt.

I have the honor to be, &c.,

B. CUNLIFFE,

Secretary.

COMMISSIONER'S OFFICE,
VIZAGAPATAM, 5th May, 1855.

No. 55.

FROM JOHN GOLDINGHAM, Esq.,

Commissioner Northern Circars,

To T. PYCROFT, Esq.,

Chief Secretary to Government, Fort Saint George.

S.R,

Revenue Department.

Para. 1. I have the honor to submit the following Report upon the Revenue administration of the Northern Circars for Fusly 1263. (A. D. 1853-54.) The Extra Sources of Revenue have been included in conformity with the instructions contained in para 34 of Extract Minutes Consultation under date 2th November 1854; and as directed in the same orders, the forms* furnished by the Board of Revenue for the previous year have been adopted with such additional columns as were found requisite to exhibit the circumstances peculiar to the Northern Circars. A few additional statements have also been given in the body of the report as containing matter of interest connected with the management of these Districts. This being the first year of the preparation of the new forms in the Collectors' Offices in all the Districts except Guntoor, where they were introduced in the previous Fusly, some difficulty has been experienced in securing uniformity of entries, and in some instances, the returns are not quite so complete and accurate as could be wished.

2. The 5 Districts of the Northern Circars comprize 48 Government Talooks, besides 7 small divisions, and also 61 Zemindary and 142 Proprietary estates, which have also been entered in this account. They may be farther classified as follows according to the amount of land revenue or Peshcush yielded by them.

Classes.	Government Es- tates or Talooks.	Permanently assessed.			Grand Total.
		Ancient Ze- mindaries.	Proprietary Es- tates.	Total.	
1	2	3	4	5	6
Above 5 Lacks of Rupees.	No.	No.	No.	No.	No.
4	1	1	1	1	1
3	1	1	1	1	1
2	1	1	1	1	1
1½	4	4	4	4	4
1	16	16	16	16	16
¾	10	4	4	4	14
½	8	1	1	1	9
¼	8	5	8	8	16
10,000 Rupees.	2	8	22	30	32
5,000	1	6	14	20	21
1,000	4	20	59	79	83
500	2	7	22	29	31
Under 500	8	8	22	30	30
Total.....	55	61	142	203	258

* Note.—The Board of Revenue have been requested in amalgamating these returns with those of the Districts under their control to correct the numbers referring to them throughout this report where alteration in the arrangement is necessary.

Imp 16334. Dated 4.1.10

The revenue sub-division of the Government lands is generally very imperfect except in Guntoor, where a new distribution of the District into compact Talooks was made in 1846-47. The lapse of petty estates has in places created small revenue divisions. In Masulipatam in particular, where numerous estates have recently reverted to Government, a new arrangement of the Talooks is much needed, and may advantageously be adopted in connection with the re-modelling of the Establishments of the District now under consideration.

Statement No. 2.

Fully assessed.

	No.	No.
<i>Ryotwarree.....</i>	1,390	
<i>Joint rent... ..</i>	1,543	
<i>Cosht „</i>	623	
<i>Single „</i>	241	
<i>Rents for more than 1 year...</i>	230	
		4,027
<i>Mokassa and Agraharums.....</i>	651	
<i>Moturpha Villages.....</i>	42	
<i>Zemindary and Proprietary...</i>	5,528	
<i>Moonsubdary.....</i>	441	
<i>Rent free.....</i>	572	
		11,261
<i>Hamlets.....</i>	4,762	
		16,023

3. The total No. of Villages in the 5 Districts is 11,261 with 4,762 hamlets, being an excess of 1,134 in the former with 2,067 of the latter above last year. A supplement to Statement 2 has been given explanatory of these differences, which are mostly discrepancies in the accounts. The increase in the hamlets arises from the omission last year of this item in all the Zemindary and Proprietary Estates. The Moonsubdary Villages, 441 in No. 2 were also omitted last year. The other discrepancies are chiefly in the petty Khond and Savera Villages in the Hill Country, which it is difficult to reckon correctly from their secluded locality, and from the small occupied patches, which come under the designation of Villages, being changed from year to year. The revenue of these Villages is often not more than a rupee or two.

4. The ryotwary system, with the exception of the depressed Villages in the Talook of Mungalagherry, where a different practice has been lately tried, obtains universally in Guntoor, and partially in Ganjam; in Rajahmundry and Masulipatam Joint Rent is the principle of settlement followed. In the hilly parts of Vizagapatam and Ganjam, single rent or rents without Joint responsibility are retained as the most convenient mode of settlement. In the former of these two Districts, the Palcondah Talook continues under Messrs. Arbuthnot and Co. according to the terms of their Quinquennial lease, and in the latter, the Cosht rent is preferred in certain localities, till a moderate field assessment can be fixed.

5. A special report upon the operation of the Joint Rents in the Northern Circars was called for by Government in Extract Minutes Consultation under date 6th November last, and as the same has recently been submitted to Government, on 4th January, it appears unnecessary in this place to notice this system farther than to observe that, in accordance with the late orders of Government, attention will for the present be confined to remedying the defects in it pointed out by the late Commissioner, and in the report above alluded to, in such a way as to maintain the system as far as possible in its integrity.

6. The Government, in their review of last year's Report, requested more detailed information in regard to the Cosht* rents in Ganjam, which is now supplied. Under this system, the aggregate Demand is annually fixed by the revenue authorities at the previous year's jumma bundy or the commencement of the season, on each Village with reference to its past revenue and its supposed present capabilities. This amount is allotted by the Villagers among themselves in the following manner. The out-turn of the harvest is carefully ascertained by the ryots who stack all their grain in a few convenient places near the Village and afterwards thrash and measure it under mutual inspection and supervision without however the interference of the Government

* "Cosht gutta" as it is called appears to be a corruption of costa gutta which means joint rent.

officers. The quantity of grain belonging to each individual being thus determined, the Government demand is distributed upon it at a fixed rate per candy; each ryot being held responsible, only for his own share. The punctual discharge of the Government demand is sometimes arranged by the ryots assigning the grain to merchants, who keep an account with them and advance them money to meet the instalments of revenue. No accounts appear to have hitherto been kept of the individual allotment of the cosht rents; but the Collector was directed, in the Commissioner's review of the last year's settlement, to have such prepared, as affording some assistance towards a more definite mode of assessment at any future period. The system has been much extended the last 2 or 3 years, in supercession of the practice of renting out villages to strangers, who made their arrangements with the cultivators on a share of the produce. The ryots gladly availed themselves of the cosht rent with which they were familiar and which secured to them most of the advantages of the sharing system, as a means of getting rid of the interference and extortions of interlopers who made a trade of renting these villages, in which persons of sufficient substance and respectability were seldom found, who could enter into engagements for their own community. The system is open to the serious objection that it requires the industrious Ryot, who has carefully tilled his land, to pay in proportion to the produce he has raised; it is however a decided improvement upon the one which it superceded, and the transition from a distribution of the assessment on the crop to its apportionment on the land will not be difficult.

7. It may be observed that the Mokhassa villages in the Circars were generally assigned by former Zemindars to their relatives and dependents on a favourable assessment, and without any condition of service to the State. The aghaharums were bestowed on favourable tenure, by the Ruling Mohomedan power or by Zemindars, on Brahmins as charitable grants. In both cases, the lands have been frequently transferred by gift or sale to other parties, and in the case of the Aghaharums, there have been sub-divisions to the several heirs of the former grantees. The Surva Enam or rent free villages are much of the same character as the preceding. The Munsubdary villages comprize the 2 small estates of Totapilly and Rumpa in Rajahmundry, held by Hill Chiefs under grants from Zemindars, on condition of their maintaining a certain armed force in the hilly tracts, for preserving the peace of the country and otherwise aiding the Zemindar, to whom they owe allegiance by the terms of these grants.

8. The discrepancy in the No. of villages pointed out by the Government in the foot note to para. 20 of their review of the last year's General Report, is explained by the circumstance of

	<i>Fully Assessed.</i>	<i>Cuttoo- bady.</i>	<i>Total.</i>
<i>Paras. 8 & 10</i>	3,965	690	4,655
<i>" 14</i>	4,044	606	4,650
<i>Difference...</i>	79	84	5

5 villages, in which there is no cultivation or revenue, being included in the general statistical returns given in paras. 8 and 10, while they are omitted in the Statement in para. 14 giving a view of the revenue for the year, and by the total No. of villages in the Palconda Talooks, held on quinquennial lease including 84 Mokassas and Aghaharums, being entered in the item of rents

in para. 14, while the latter were classed under their proper head in paras. 8 and 9.

9. In Ganjam and Vizagapatam, where the wet cultivation is of larger extent than the dry, irrigation is afforded by means of several small rivers and hill streams as well as by tanks. The latter there and elsewhere, when dependent only upon the local rains for supply, are a very uncertain source of irrigation, it being generally necessary that the rains should fall so seasonably as to fill the reservoirs two or three times in the season, in order to the maturity of the crop—where they are connected with the large rivers by channels, they have the advantage of the high freshes; but even this leaves them subject to great fluctuations in the supply in different seasons. The extensive operations now in progress, in connection with the Anicuts or Masonry dams constructed across the Godavery and Krishna, will afford a permanent means of irrigation to the Delta lands of Rajahmundry, Masulipatam and Gunttoor. The cultivation under wells in Ganjam and Vizagapatam is limited, and is subjected only to the ordinary dry assessment, while in the 3 other Districts, it has been customary to bring it under higher rates of garden assessment. Under the recent

*Statement No. 3,
Sources of irrigation.*

* Dated 2d. June 1852,
From Govt. 29th July
1852.

orders* of the Court of Directors, exemption is granted from the increase of tax, where land is irrigated under new wells constructed by the outlay of private capital. Where the settlement is made under the system of joint rents, which are apportioned at the option of the ryots, this order is not applicable, and it does not appear that elsewhere advantage has been taken of it to any great extent, but as the order becomes more generally known, the privilege may be extended in localities which will not be influenced by the Anicut channels, with which the well irrigation cannot be expected to compete. The difference in the number of tanks in some of the Districts, is supposed to arise from irrigation tanks alone being stated in some instances, while in others, all descriptions of reservoirs are included. Many of the temporary wells in Guntoor are merely springs in the sandy localities along the coast, or excavations of a few feet below the surface at a trifling cost. The spring channels are of the same nature.

Statement Nos. 4, 5, 6.
Agricultural stock, Po-
pulation and cultiva-
ting ryots.

10. In the returns of stock, there is a great falling off occasioned by epidemic disease among the cattle. In Ganjam, however, the differences between the past and present year arise mostly from the correction of errors in the accounts of the past year, but the present accounts are still considered imperfect. The returns of population taken every 5 years remain as in last year,

	Fusly 1262.	Fusly 1263.	Difference.
Agricultural cattle.....	447,699	435,894	- 11,805
Ploughs	181,894	193,960	+ 12,066
Ryots.....	143,012	155,883	+ 12,871

while in the No. of Ploughs and of cultivating ryots there is an increase, indicative of the progressive character of the agricultural resources of the Circars. Under the system of joint rents, it has been usual in Rajahmundry to include each individual's sist in the joint puttah given for the whole village, while in Masulipatam, the practice of granting individual puttahs as well as a joint lease has prevailed. In Guntoor, it has latterly been usual to confine the issue of new puttahs under the ryotwarry system to changes of holdings, the former puttah holding good under Section XII. Regulation XXX. of 1802 until renewed; thus saving much ministerial labor, as well as unnecessary inconvenience to the ryots whose holdings remain unchanged.

11. Before quitting the subject of statistics, it is necessary to offer a caution against the assumption of their entire accuracy, and the deduction from them of fallacious results. This particularly applies to some of the statements into which the area of the land enters as an element of calculation. The revenue accounts shew a very wide discrepancy between the total areas of the Districts when compared with the extent given in the Maps of the Survey made about the years 1818 to 1829: for instance the total area of Rajahmundry is recorded in the

	Total area recorded on the Maps.	Total area of re- venue accounts commuted to.	Percentage of difference.
	Sq. M.	Sq. M.	
Rajahmundry.....	4,690	2,218	52½
Masulipatam	4,810	3,717	23
Guntoor proper excluding Pal- nad and villages transferred to and from other Dis- tricts.	3,907	3,126	20

Map as 4,690 square miles, while the revenue returns account for an equivalent of only 2,218 square miles, being a deficiency of 52½ per cent. In Masulipatam the deficiency is 23 per cent, and in Guntoor proper 20 per cent, while in the Palnad Division of the latter, the revenue* accounts give 976 square miles against 1,008 square miles as calculated from the Map, the difference being only 3 per cent.

* Note.—Though no regular survey was made in the Palnad, the greater approximation of the revenue accounts to the recorded area in the Map seems to be owing to the care with which the former were prepared in connection with the field assessment.

Villages.	No. of fields.	Extent of land recorded in accounts.	Extent as ascertained by Survey.	Increase.	Decrease.	Per cent of increase.
1	2	3	4	5	6	7
<i>Govintada.</i>		<i>Acres.</i>	<i>Acres.</i>			
Government lands..	23	241	262	41	21	9
Enam..... „	18	65	98	34	0	53
Waste..... „	14	96	182	95	10	100
<i>Total.....</i>	<i>55</i>	<i>402</i>	<i>542</i>	<i>170</i>	<i>31</i>	<i>42</i>
<i>Derwa.</i>						
Government lands..	22	439	546	112	5	26
Enam..... „	28	183	208	37	12	21
Waste..... „	12	74	155	86	6	120
<i>Total.....</i>	<i>62</i>	<i>696</i>	<i>909</i>	<i>235</i>	<i>23</i>	<i>35</i>
<i>Bundapuram.</i>						
<i>Total area.....</i>	<i>198</i>	<i>890</i>	<i>3,862</i>	<i>2,968</i>	<i>5</i>	<i>305</i>

Note.—The entries in Column 3 above are the assumed equivalents of Pooties, the ordinary land measure of Rajahmundry.

13. In Vizagapatam, where the area is supposed to be much understated in the revenue accounts, the denomination of a garce of land is understood to mean as much land as would produce a garce of grain, and must therefore, vary in a manifold degree according to the productive qualities of different soils and localities, though an attempt has been made to commute the garce by a nominal standard of measure.

14. Taking the revenue accounts of the area as they stand, the following results are derived for the Government Talooks. The lands now held as Enams bear a proportion to the whole culturable area.

In Ganjam.....	of 47° per cent.
Vizagapatam.....	50½ do.
Rajahmundry.....	48½ do.
Masulipatam.....	40 do.
Guntoor.....	33½ do.

The uncultivated Government and Enam lands bear a percentage to the total culturable area of each respectively.

	Proportion of waste to whole culturable area of	
	Assessed.	Enam.
Ganjam.....	7 per cent.....	4 per cent.
Vizagapatam.....	3½ do.	10 do.
Rajahmundry.....	7½ do. ...	Unknown.
Masulipatam.....	27½ do. ...	59 do.
Guntoor.....	47½ do. ...	30 do.

15. It may be presumed that in Rajahmundry, where the revenue statements shew only half of the survey area as above noticed, much of the waste has been excluded from the account, and that in Guntoor, where the area more nearly approximates to the truth than in the other districts, the larger proportion of waste results in some degree from greater accuracy of the accounts, and not altogether from the actual existence of a greater portion of land left uncultivated in that district, compared with others. In Ganjam and Vizagapatam, the same reasons as in Rajahmundry probably apply. The area of Enams is given in the accounts even more loosely than that of the assessed lands, and the proportion of these held on invalid titles is considerable,

12. The greatest discrepancies exist probably in the Zemindary and Proprietary Estates; but, admitting this to be the case, and allowing for the difficulty of stating with precision the equivalent in acres of the diversified local measures, there is still no room to doubt that the inaccuracy extends widely throughout the Government lands. A few instances are given in the margin from the measurements made by the Survey pupils under the Sub-Collector of Rajahmundry.

amounting probably to about $\frac{1}{3}$ to $\frac{1}{4}$ of the whole as was considered to be the case in Guntoor by the Commissioner sent to that District in 1845.

16. It will be seen from this return that Rajahmundry is much in advance of the other Districts in the Number of substantial ryots it possesses, there being 76 persons, whose individual holdings are above 500 Rupees each, 16 of these again being above 1,000 Rupees, while in Masulipatam, there are 6 and in Guntoor 5, and in Ganjam and Vizagapatam each, 1 holding above 500 Rupees, and in all these 4 Districts none coming up to 1,000 Rupees—the average amount of sist paid by each ryot is in Rajahmundry about Rs. 38 $\frac{1}{2}$, while in Masulipatam and Guntoor it varies from about 22 Rupees to 21-8. Masulipatam having slightly the advantage; Vizagapatam has a higher average rate of Rupees 44-11, per ryot, which it is presumed, in the absence of other explanation, arises from large putta holdings being more extensively cultivated

	Average revenue of the Villages. Rupees.	by under tenants. The comparative importance of the villages in the several Districts as regards the average amount of revenue realized from them is shewn in the margin. The low standard in Ganjam and Vizagapatam arises from the number of petty villages in the Hills which pay only a few Rupees.
Ganjam.....	409	
Vizagapatam.....	623	
Rajahmundry.....	1,788	
Masulipatam.....	1,089	
Guntoor.....	1,812	

The season, Statements
8 and 11.

17. The season of Fusly 1263 was one of peculiar trial to the agricultural interests, and of considerable distress to the country generally. The circumstances of it were fully reported at the time in the correspondence noted in the margin. The fall of rain was only about one-half of that of the previous Fusly or of an average year. In September and October the S. W. monsoon was so inconsiderable that the cultivation in many localities failed. The immense value of the Godavery irrigation works in supplying the Delta with water and preserving it from the severe effects of drought experienced elsewhere will be separately noticed in the sequel. The Jonna crops in Masulipatam and Guntoor, which require but little moisture after sowing, turned out well, but the other crops are said to have yielded only about a fourth of a good year's harvest. Great distress was experienced in places from want of water for domestic use, and from the deficiency of forage for cattle.

To Govt. 5th Dec. '53.
20th Jan. '54.
3rd Apr. '54.
18th July '54.

Vide Appendix A.

Statement No. 9.

18. A severe inundation was again this year experienced from the Kishna river, which rose to a maximum of 39 feet, and continued for 18 days to flow above 30 feet on the Register. Great damage was occasioned to the cultivation with much loss of private property in the destruction of houses and of cattle. Tanks were breached, and in places swept away, and the Collector of Masulipatam states that "its influence was extended to villages 60 miles distant from

Para 2.

From Collector of Guntoor 21st July 1853.
" Masulipatam 27th " "
" Guntoor 31st Sept. "
From Commissioner to Government 28th July "
" " 4th Aug. "

"the bank of the river." The cultivation was however renewed, where it was practicable after the subsidence of the floods. The correspondence which transpired at the time on the subject is noted in the margin.

Statement No. 10.

19. The calamitous nature of the season was also greatly aggravated by the prevalence of disease. About 30,000 persons are reported to have fallen victims to Cholera, Small pox, and other disorders in the Government Talooks

	Deaths Persons.	Centage.	Deaths Cattle.	Centage.
	No.		No.	
Ganjam.....	6,295	1.52	10,564	8.50
Vizagapatam.	3,203	2.8	3,386	8.87
Rajahmundry.	9,603	1.64	21,788	7.47
Masulipatam..	5,731	1.96	22,199	9.66
Guntoor.	5,273	.93	53,796	8.59
Total...	30,105	1.49	1,11,733	8.53

of the Circars, the mortality varying from 1 to 2 $\frac{1}{2}$ per cent. on the population. Besides this in Vizagapatam 26,000, and in Masulipatam 8,000 persons are reported to have perished in the Zemindary estates from the same cause. Similar accounts were not received from Ganjam and Rajahmundry. The cattle which were carried off by epidemic diseases were upwards of 1,10,000, the loss being from 7 $\frac{1}{2}$ to 10 per cent. of the whole.

Statement No. 11. Prices of Grain. 20. The prices of the chief agricultural products, from which the revenue is realized, retained their usual standard for the few first months of the Fusly, and then suddenly rose to double the average of the previous season or of an ordinary year. The statement gives an average of the whole year, and does not, therefore, show the full extent of fluctuation. The further rise of prices was checked by the markets being supplied with the large stores of grain which remained in the country from the harvests of previous years, and by the importation of large quantities from other parts. The Ryots were in some measure compensated for the scanty harvest by the great rise of prices, though in some instances, where the grain was disposed of at an early period, the merchants reaped the chief advantage of the enhanced rates. The high prices of food was greatly felt by the lower classes, many of whom were preserved from perishing by the means of relief afforded to them by employment in the Kistna and Godavery works, and on the roads in Vizagapatam and Ganjam.

21. The settlement of the Government Talooks was distributed among the several revenue Officers in the following manner :

	Ganjam.	Vizagapatam.	Rajahmundry	Masulipatam.	Guntoor.	Total.
Talooks settled by the Collectors...	4	1	8	6	9	28
Do. by Sub-Collectors, Principal and Special Assistants....	1	1	4	1	0	7
Do. by Head Assistant....	0	0	2	4	2	8
Do. by Junior Do.	0	0	0	1	3	4
Total...	5	2	14	12	14	47
Palcondah	0	1	0	0	0	1
Grand Total...	5	3	14	12	14	48

The Talooks of the Sub-Collectorate of Rajahmundry were this year settled by the Collector, others being assigned to the Sub-Collector in their stead in accordance with the C. O. of the Board of Revenue dated 3d October 1853.

Para 3.

Statement Nos. 12, 13. Dittum Cultivation and Waste. The dittum known also by the names of "Atkoobady" "Amara-cum" and "Veeloo" in the several districts is arranged in different ways according to the modes of settlement with the ryots. Under the Joint and Cosht rents, it consists of the apportionment of the assessment by the ryots among themselves, and is not, from the nature of the settlement, subject to any reduction at the Jumma bundy, nor is it usual under other circumstances, except in Guntoor, to make any deduction of Kaboliat waste, the uncultivated land being retained in the demand, and the requisite relief being afforded simply by remissions of a portion of the assessment. The chief fluctuations in the dittum settlement of the season compared with that of the previous Fusly have arisen as follows. In Ganjam the Polaky estate recently acquired was settled as heretofore on a grain rent of so many candies per garce of land commuted at the market price, which gave a considerable increase of revenue though it was afterwards remitted on account of short produce. In Rajahmundry the increase may be ascribed to the influence of the Anicut irrigation. In Masulipatam there was

	Statement No. 12. Land.	Sist. Rs.
Fusly 1262.....	18,55,194::	41,13,009
" 1263.....	18,72,204::	41,42,952
Increase.....	17,010—	29,943
Ganjam.....	+	22,395
Vizagapatam.....	—	1,894
Rajahmundry.....	+	8,048
Masulipatam.....	+	30,092
Guntoor.....	—	28,698

a large increase of wet cultivation under the Colair lake. In Guntoor more land was taken up than in the preceding year, but a reduction of sist was made under the Joint rents introduced into some of the Villages more highly assessed. This latter circumstance accounts also for the reduction in the amount of Kaboliat waste.

Statement No. 14.
Comparative view of
cultivation.

22. The anomalous results in the average rates of sist as exhibited in this Statement arise from the incorrectness of the existing accounts of the extent of land noticed above in para. 11. and from irregularities in the assessment itself. In Vizagapatam the average sist of wet land is about double what it is elsewhere, probably from the area of land being very much understated.

Talooks.	Average.					
	Dry.			Wet.		
	R.	A.	P.	R.	A.	P.
Cota Ramachendrapuram...	4	10	6	3	13	10
Mogultore...	3	13	2	2	14	10
Amlapore...	3	12	0	3	9	11
Raly...	4	3	11	4	11	6
Tanuku...	4	2	10	4	14	2
Nagarum...	4	2	6	4	6	6
Wondy...	3	2	0	3	11	4

mode of apportionment of the assessment rests entirely with the ryots, and as the rent is often distributed equally upon the whole lands of the village, whether cultivated or waste, the

	Average.					
	Dry Sist.			Wet Sist.		
	R.	A.	P.	R.	A.	P.
Ganjam...	1	5	0	2	11	9
Vizagapatam...	3	3	0	7	9	6
Rajahmundry...	3	0	10	3	10	2
Masulipatam...	1	0	0	3	0	8
Guntoor...	1	10	6	6	6	2
Average...	1	12	3	3	10	3

In Rajahmundry the average wet and dry rates appear from the accounts to be nearly equal, and in some Talooks the average wet rate is shown as absolutely lower than the average dry rate. These irregularities have naturally been fostered under the joint rent system, in which the

average rates are not a fair index of the assessment borne by the cultivated lands. The average rate of wet assessment of the whole appears about double that of the dry, but the proportion varies in the several districts as noted opposite.

23. The comparison of the present and past year's cultivation may be viewed under the different sources from which it derived irrigation as follows :

Items.	Fusly 1262.			Fusly 1263.			Comparison.			
	Land.	Assessment.	Average per acre	Land.	Assessment.	Average per acre	Increase.		Decrease.	
							Land.	Assessment.	Land.	Assessment.
1	2	3	4	5	6	7	8	9	10	11
	Acres.	Rupees.	R. A. P.	Acres.	Rupees.	R. A. P.	Acres.	Rupees.	Acres.	Rupees.
Dry	1,435,615	25,74,796	1 12 9	1,443,770	25,57,014	1 12 3	8,155	.....	...	17,782
Irrigated.										
By the Godavery annicut.....	36,636	1,30,460	3 8 11	86,086	2,99,655	3 7 9	49,450	1,69,195	...	.....
By Tanks.....	194,780	7,30,966	3 12 0	188,890	7,08,064	3 12 0	...	.....	5,890	22,902
By Channels and water courses.....	139,361	4,99,027	3 9 4	106,268	4,14,175	3 14 4	...	.....	33,093	84,852
By Wells.....	14,296	93,243	6 8 4	14,280	91,135	6 6 1	...	.....	16	2,108
By Local rains.....	30,420	68,336	2 4 0	29,860	65,600	2 3 2	...	.....	560	2,736
Total.....	415,493	15,22,032	3 10 7	425,394	15,78,629	3 11 5	49,450	1,69,195	39,559	1,12,598
Grand Total.....	1,851,108	40,96,828	2 3 4	1,869,154	41,35,643	2 3 5	57,605	1,69,195	39,559	1,30,380
* Wet. 14,71,695							Net Increase.			
Garden. . 1,06,934							18,046 38,815			

The chief items of increase and decrease in the present year's cultivation have already been explained. In the foregoing statement the increase under the head of Godavery irrigation is mostly nominal, being a transfer from the other and less certain sources of supply under which there is a corresponding decrease.

Statement No. 15.
Remissions.

24. The "occasional" remissions as skewn below were very large, in comparison with those of the previous Fusly, owing to the adverse circumstances of the season above described.

	Fusly 1263.	Difference compared with Fusly 1262.
	Rs.	
1. Uncultivated portions of holdings (Shamilat) ...	1,99,953	+ 93,491
2. Short produce (Shavi) ...	60,375	+ 26,533
3. Inundated ...	4,593	+ 355
4. Fussul cummy ...	699	+ 119
5. Cowle remissions for waste lands taken up. ...	13,714	- 4,293
6. Remissions to privileged classes. ...	25,645	+ 275
7. Miscellaneous ...	423	- 385
	3,05,406	+ 1,16,095

Districts.	Fusly 1263.	Difference compared with Fusly 1262.	
		Shamilat Bunjer.	Shavi.
	Rs.	Rs.	Rs.
Ganjam.....	40,249	+ 11,345	+ 23,362
Vizagapatam	16,627	+ 5,564	+ 5,406
Rajahmundry	24,394	+ 13,128	+ 4,219
Masulipatam	93,764	+ 47,493	- 1,693
Guntoor	85,294	+ 15,961	- 4,761
	2,60,328	+ 93,491	+ 26,533

* Guntoor.....	11,552
Masulipatam.....	10,900
Rajahmundry.....	3,193
	25,645

The two first heads amounting to Rs. 2,60,328 are farther particularized in the margin for the several districts. The remissions to privileged classes exist in the 3 districts as* noted opposite. Under the joint rent system, remissions are considered inadmissible in an ordinary year; but the past season was one in which it was necessary to relax this rule to a considerable extent. The remissions under this head and also under Ryotwary and Cosht rents, are thus distinguished.

Districts.	Ryotwar.	Joint Rents.	Cosht Rent.	Total.	Percent- age on the settlement
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam.....	36,478	.....	9,940	41,418	9
Vizagapatam.....	10,781	5,846	.....	16,627	12
Rajahmundry.....	586	30,608	.....	31,194	2½
Masulipatam.....	428	104,467	.....	104,895	13
Guntoor.....	104,456	6,816	.....	111,272	9
Occasional remissions.....	147,729	147,737	9,940	305,406	
Fixed Do.	17,171	1,287	.....	18,458	
Deducted from the Beriz....	2,113	50,169	.....	52,282	
Total...	167,013	199,193	9,940	376,146	

It will be observed that the occasional remissions in Rajahmundry were only 2½ per cent. on the dittum settlement, while in the other districts they ranged from 9 to 13 per cent. This difference may be taken as some indication of the relief afforded by the Godavery irrigation in the season of drought. The fixed remissions are chiefly deductions from the excessive rates of sist formerly fixed by the Zemindars. In Masulipatam,

Shares of proceeds of Mokassas and Agra-

haturms.....	7,074
Baud Enams.....	666
To Enamdars.....	5
	7,745

the produce in certain localities, and their settlement is now pending.

certain villages classed as Mokassas and Agraharums are subjected to a reduction of ½d or ¼th of the full Beriz, instead of a fixed quit rent. The Baud Enams are assignments made by former Zemindars on

Vizagapatam.....	107
Rajahmundry.....	43,247
Masulipatam.....	88
Guntoor.....	95
	<hr/> 43,537

25. The allowances to village servants are chiefly in Rajahmundry as shown marginally, and are thus particularized for that district.

Village Moonsiffs and pettanadars - - - - -	22,060
Curnums - - - - -	749
Shroffs - - - - -	789
Naikvadies - - - - -	2,742
Stationery, &c. - - - - -	4,186
Pagodas - - - - -	12,721
	<hr/> 43,247

The reason for including the subscriptions to Pagodas appears to have been the necessity of putting down the levy of the "grama khurch" or village fund, which was applied for corrupt purposes, and proved a means of diverting a large share of the Government dues from their proper channel. Such subscriptions as were continued were required to be made as part of the aggregate rent; and in these, the allowances for the support of the village pagodas were included. On the land assessment being finally fixed, this item will be disposed of separately. In the other Districts, the remuneration allowed from the Beriz to the village

Officers is inconsiderable. A proposition

To Government 16th and 20th November 1854.

has recently been submitted to Government for placing these emoluments upon a more satisfactory footing. The remissions to Zemindars consist of Rupees 600 paid to the heads of two Mokassa Villages in Masulipatam. These allowances were made by former Zemindars on condition of certain services to be rendered, and have been continued since the estates reverted to Government. The remaining sum of 400 Rupees is an allowance to a petty hill chief in Rajahmundry, after the lapse of his Zemindary. The Collectors will be required to submit separate reports on these two items.

26. The cultivation settlement of the year was Rupees 4,135,643, or an increase of Rupees 38,815 compared with the previous Fusly. It was however reduced by remissions to Rupees 3,759,497 or Rupees 73,354 less than the corresponding result of the preceding year. It is thus classified under the different systems of revenue administration which have prevailed in the several Districts.

Items.		No. of Villages.	Settlement of Fusly 1263.						Comparison between Fusly 1262 and 1263.
			Ganjam.	Vizagapatam.	Rajahmundry.	Masulipatam.	Guntoor.	Total.	
1	2	3	4	5	6	7	8	9	
Ryotwar.	Ryotwar in the present and past Fuslies.	1,342	298,014	36,492	15,183	53,617	1,123,388	1,526,694	—11,903
	Joint Rent in the past year but Ryotwar in the present.	24		21,021				21,021	— 2,953
	Cosht rent in do. but do. in do.	15	9,436					9,436	— 318
	Single or villager rent in do. but do. in do.	7	3,724	3,606				7,330	— 1,890
	Villages newly brought under cultivation.	2	103					103	+ 103
	Total.....	1,390	311,277	61,119	15,183	53,617	1,123,388	1,564,584	—16,961
Joint Rent.	Joint rent in the past and present Fuslies.	1,465		43,509	1,297,731	615,666	8,258	1,965,164	—62,634
	Ryotwar in the past year but Joint rent in the present.	69		10,896	39,028		53,395	103,319	+ 11,946
	Single Village rent in do. but do. in do.	9		3,555		11,579		15,134	+ 237
	Total.....	1,543		57,960	1,386,759	627,245	61,653	2,083,617	—50,431
Cosht Rent.	Cosht rent in the present and past Fuslies.	485	85,896					85,896	— 6,962
	Ryotwar in the past year but Cosht rent in the present.	7	5,176					5,176	+ 191
	Single Village rent in do. but do. in do.	108	17,543					17,543	— 497
	Share in do. but do. in do.	3	2,560					2,560	+ 1,185
	New Villages.	20	121					121	+ 121
	Total.....	623	111,296					111,296	— 5,962
	Grand Total.....	3,556	422,573	119,079	1,351,942	680,862	1,185,041	3,759,497	—73,354

Or the different systems may be thus briefly summed up.

	Villages.	Settlement.
Ryotwary as in past year.....	1,342	1,526,694
Accessions from other systems, &c.....	48	37,890
	1,390	1,564,584
Joint rents as in past year.....	1,465	1,965,164
Accessions from other systems, &c.....	78	118,453
	1,543	2,083,617
Cosht rents as in past year.....	485	85,896
Accessions from other systems, &c.....	138	21,400
	613	111,296
Total...	3,556	3,759,497

This diversity of systems is an evil, but will cease on the assessment being finally fixed on the land. The falling off of Rupees 62,634 in the revenue realized under Joint Rents is from the large remissions made under the circumstances of the season, viz. Rupees 47,261 in Masulipatam, chiefly on account of wet lands left uncultivated for want of water for irrigation:—Rupees 12,629 in Rajahmundry for waste and short produce, and Rupees 3,341 in Vizagapatam for deficient harvests. There is a considerable increase of nearly 12 per cent. observable in the villages transferred from Ryotwary to Joint Rents. This has occurred chiefly in the Mungalherry Talook of Guntoor, which suffered severely in previous years from repeated inundations of the Kistna in conjunction with a high assessment, and has arisen from the stimulus given by the reduction for the time of the rates of silt relatively with the collective demand combined with a good harvest of the Jonna crop.

Masulipatam .. 47,261
Rajahmundry .. 12,629
Vizagapatam.... 3,341

63,231
Increase... .. 597

62,634

No. 16, Money items of Demand.

Poollary.

Vizagapatam 234
Rajahmundry ... 3,802
Masulipatam 494
Guntoor 126,591

Total 131,121

Statement No. 17. Land revenue settlement.

27. One of the chief of these items is the Poollary or revenue derived from grazing lands. This is merged in the general settlement under Joint Rents—but in the Ryotwary District of Guntoor it has gradually grown into a heavy additional burden to the ryots, who besides this, retain pasture lands at the full assessment to the extent of Rupees 70,000. The question is one of much importance as affecting the well being of the Ryots, and will be brought specially under the consideration of Government.

28. The result of the land revenue settlement is shewn in comparison with that of the previous year in the following abstract of Statement No. 17. It amounts to 6,671,710 Rupees, and is 76,866 Rupees below that of the preceding year.

Items.	Fusly 1262.	Fusly 1263.	Difference.	Centage.
	Rs.	Rs.		
Assessment on lands under the occupation of Ryots	4,113,009	4,142,952	+ 29,943	·73
Deduct fields not cultivated.....	16,181	7,309	— 8,872	54·83
Remaining cultivation	4,096,828	4,135,643	+ 38,815	·95
Remission	263,978	376,146	+ 112,168	42·49
Actual cultivation.....	3,391,977	3,202,791	— 189,186	5·58
Waste brought to account	440,873	556,706	+ 115,833	26·27
Total.....	3,832,850	3,759,497	— 73,353	1·91
Money items of demand	517,474	510,672	— 6,800	1·31
Total Ryotwar and joint and Cosht Rents.....	4,350,322	4,270,169	— 80,153	1·84
Rents for more than one year.....	125,643	129,034	+ 3,391	2·70
Peshcush of Zemindary and Proprietary Estates....	2,272,611	2,272,507	— 104	·1
Grand Total...	6,748,576	6,671,710	— 76,866	1·14

The proportion of waste land brought to account is large. In the Villages under Joint Rents, the sist is often distributed on the waste as well as the cultivated land, so that the reduction of sist in the latter is a fair set off against the charge on the waste. From the accounts received, it would appear that more than one half of this item is the assessment on land kept for pasture, and that the remainder is charged on uncultivated land, from which the ryot has little profit for the year, though the renovation of the land by lying fallow turns to his advantage in the following season. The total sist of waste lands is in the proportion of $17\frac{1}{2}$ per cent. to that of the cultivated lands, and on the Joint Rent settlement alone, it is

	Retained for pasture.	Remaining waste from other causes.	Total.
Ganjam.	12,314	...	12,314
Vizagapatam.	1,067	4,565	5,632
Rajahmundry.	135,366	69,628	204,994
Masulipatam.	79,073	105,314	184,387
Guntoor.	70,512	78,867	149,379
Total ...	298,332	258,374	556,706

as much as 23 per cent., which excessive rate however is accounted for in the foregoing observation. Of the Rents for more than one year Rupees 110,908 is the amount of the quinquennial lease of the Palcondah* Talook in Vizagapatam held by Messrs. Arbutnot and Co. The remainder is the rent of 23 Villages in the hilly parts of Ganjam and Masulipatam let on a short term of years for their improvement.

	<i>Peshcush.</i>
Ancient Zemindaries.....	1,548,275
Proprietary Estates.....	724,232
Total.....	2,272,507
Fusly 1262...	2,272,611
Difference..	104

29. The Peshcush of Zemindary and Proprietary Estates amounts to (Column 10 of Statement 17) 2,272,507 Rupees, being 104 Rupees under that of Fusly 1262, owing to the lapse of the Vodapaud village in Ganjam for arrears of revenue. The revenue from Extra Sources, which will be treated of more fully in the latter part of this report, amounts to Rupees 2,035,699 or 134,433 Rupees less

than in Fusly 1262, the difference being in the item of Salt. In the Sevai Jumma or extra revenue uniformity of entry has not yet been secured in the accounts from the several Districts, notwithstanding repeated instructions have been issued on the subject, and some discrepancies will be found between the D. C. and Balance sheets and other accounts of this item.

30. The total revenue demand for Fusly 1263 is thus.

Nos. 18 and 19. Demand Collection Balance.	Rs.
From Land Sources.....	6,671,710
Extra Sources.....	2,035,699
Extra Revenue.....	59,990
Total.....	8,767,399

Of which there was collected within the Fusly..... 8,441,278
And subsequently to 28th February 1855..... 162,877
Leaving an outstanding balance of..... 163,244

The particulars of which are as follows :

Zemindary and Proprietary Estates.....	40,133
Rents for more than one year.....	619
Ryotwary, &c.....	114,753
Extra Sources of Revenue.....	3,041
Extra revenue or Sevai Jumma.....	4,698

Hautgur in Ganjam.....	38,495
Puchipentah in Vizagapatam.....	100
Waltair... Do.....	630
Bundapuram—Rajahmundry	908
	40,133

The balances against the Zemindary and Proprietary estates noted in the margin are explained as follows :
The recent purchase of

* A separate Report is furnished on the settlement of this Estate.

the Hautgur estate is under discussion in the correspondence noted in the margin, and the

From Collector 13th November 1854.

To Government 22d do.

From do. 13th February 1855.

To Acting Collector 19th February

From do. 1st March

To Govt. 26th do.

adjustment of the arrears will depend upon the issue. The balance on the small hill estate of Pachipentah, the collection of which could not be enforced at the time, will be shortly recovered. The balance on the Waltair estate is on account of Mohturfa included in

the Proprietor's Peshcush but left in aleyance in consequence of the Ryots refusing to pay this tax, which the Proprietor cannot legally enforce as has been noticed in the late Commissioner's Report on the Mohturfa revenue of the Circars. The Bundapuram estate was purchased by Government on its sale for arrears of revenue, but it was found that the Zemindar had collusively augmented the share of Peshcush allotted to it upon a former subdivision of his property. The case is now under enquiry.

	Rupees.
Ganjam	11,636
Vizagapatam.	3,310
Rajahmundry.	36,091
Masulipatam.	12,548
Guntoor. . . .	51,168
	114,753

31. The outstanding Ryotwary balance in the several Districts is shewn in the margin. It has been occasioned by the unfavorable character of the season. The balance in Ganjam has arisen partly from the corn rents, alluded to in para 21, having been commuted at the high prices existing at the time, while the ryots did not in many instances, from the subsequent fall in the market, realize their profits at the same standard, and were consequently unable to meet the demand.

A portion of the balance in this District also belongs to the Rents and to Quit rents on Enams, which the parties were not able to make good under the circumstances of the season. The balance in Vizagapatam is on some of the more depressed ryots, and one large renter who suffered great loss of produce. In Rajahmundry, the balance has accrued on lands not influenced by the anicut, and seems to indicate that more liberal remissions should have been granted in such localities. In Masulipatam, the balance is moderate, and is due by some of the poorer ryots, and on account of quit rent of uncultivated Enams. The amount in Guntoor, includes the following items,

	Rupees.
Vundra and of Currums allowed pending arrangements for their remuneration.....	12,041
Allowances to Village Moonsiffs Do. Do.....	8,595
Quit rent of uncultivated Enams.....	13,652
	34,288

The remaining sum of Rupees 16,880, is a balance, occasioned chiefly by the loss of the coarse paddy crops on unirrigated land. The percentage of the total balance of Land revenue in the several Districts, at the close of the Fusly, and up to 28th February last is as follows.

Percentage of Balance.

	At end of Fusly.	On 28th Feby.
Ganjam, - - - - -	6.79	5.51
Vizagapatam, - - - - -	3.55	.33
Rajahmundry, - - - - -	4.6	1.80
Masulipatam, - - - - -	4.12	1.19
Guntoor, - - - - -	4.24	3.63

Abkarry.....	2,196
Small farms.....	74
Mohturfa.....	771
	3,041

The balance in the Revenue from Extra sources, is chiefly in the Abkarry in Ganjam and Rajahmundry. Steps are being taken for its adjustment, of the balance in Sevai Jummah, about 2,000 Rupees is interest on arrears of Peshcush, on the Hautgur Estate in Ganjam, and will shortly be adjusted, together with the other items under this head.

Nos. 20, 21, 22.
Arrears.

32. The arrears of former years, after deducting the sums liquidated and remitted in the same, amounted at the close of Fusly 1263, to Rupees 72,29,786 of which 65,87,824 Rupees belong to the Zemindary Estates of Masulipatam, purchased by Government, and comprize both the arrears of

Peshcush with interest, and the balances due by the ryots during the Zemindar's management. The following sums have since been remitted under the orders of Government, on the dates noted opposite to the same.

	Rupees.	
30th June, 1854.....	25—	Sanction was granted for Rupees 97 of which Rupees 72 were written off within Fusly 1263.
29th Sept. „	164,600	
6th Nov. „	29,693—	Rupees 738 were collected out of the amount of Rupees 30,431 sanctioned.
28th „ „	20,937	
7th Dec. „	15,932	
3d March 1855.....	5,983,246—	Sanctioned amount Rupees 5,988,882 of which 234 Rupees belong to Fusly 1263 and Rupees 5,407 is the difference between the D. C. sheets and Jumma-bundy account.
	6,214,433	

This leaves of the old arrears Rupees 1,015,353, which has further been reduced to

Items.	Land Revenue.	Mohiturf.	Abkary.	Sundry farms.	Sevai Jumma.	Total.
Parties dead.. .. .	1,488	12	0	0	0	1,500
Do. Absconded.	4,290	7	11	0	0	4,308
On account of poverty.. . . .	37,348	143	0	12	18	37,521
Loss of lands by Godavery channels...	1,719	0	0	0	0	1,719
Quit Rent on waste Enams.. . . .	58	0	0	0	0	58
Other causes.	0	4	0	8	0	12
	44,903	166	11	20	18	45,118
<i>Particulars.</i>						
Ganjam.	2,164	26	0	8	0	2,198
Vizagapatam.	1,590	31	0	0	0	1,621
Rajahmundry.	41,149	98	0	4	18	41,269
Masulipatam.	0	0	0	0	0	0
Guntoor.. . . .	0	11	11	8	0	30

Rupees 1,000,775, by the collection of Rs. 14,578 up to 28th February last. The sum of Rs.* 45,117-10-10 has, after investigation by the Collectors, been pronounced hopeless, for the reasons assigned in the margin—the authority of Government is now requested for writing off the same, viz. Rupees Forty-five thousand one hundred and eighteen.

Statement No. 23. 33. The advances for cultivation amounting to Rupees 117,156 were unusually large, and were occasioned by the depressed state of the ryots in the season under review. In Guntoor, nearly Rupees 15,000 were disbursed in consequence of the severe losses experienced by the inundation of the Kistna. A balance of Rupees 1,079 remained on 31st December 1854, but will be shortly recovered. The limitation of these advances to the smallest possible amount will be kept in view.

Statement No. 24. 34. The collections within the Fusly 1263, compared with those of the previous year, shew a decrease of Rupees 49,637 which was occasioned by the adversity of the season. The deficiency in the collections of revenue from extra sources is in the item of Salt. The revenue current and arrears was realized without recourse to coercive measures, except in the few following instances.

Districts.	Number of Ryots.	Amount of balance.	Property disposed of.		
			Real.	Personal.	Total.
		Rs.			
Ganjam .. . . .	.....	.....	.....	.....	.....
Vizagapatam	5	34	22	.....	22
Rajahmundry	4	46	4	36	40
Masulipatam	2	947	40	1,061	1,101
Guntoor	15	285	222	.....	222
Total.....	26	1,312	288	1,097	1,385

* Vide Nos. 20 and 22.

No. 25.
Comparison of former Peshcush with
present net revenue of lapsed Ze-
mindary Estates.

35. The general result of this comparison as shewn
in the following abstract is that the present revenue
falls short of the Peshcush by nearly Rupees 100,000.

Items.	Number of Estates or Talooks.	Peshcush.	Net Reve- nue after deducting charges for Fusly 1263.	Difference.	Centage.
Estates of which the Net Revenue exceeded the Peshcush	85	1,391,987	1,730,826	338,839	24.34
Do. do. do.	107	2,474,190	2,040,226	433,964	17.54
Total.....	192	3,866,177	3,771,052	95,125	2.46

The greatest deficiency, as observed by the Government in their view of the previous year's Report, is in Guntoor, where it may be remarked the charges bear a higher percentage on the collections than in the Estates in the other Districts. This is partly owing to the larger allowances to the Ex-Zemindars. The severe inundations of the Kistna in the few past years and excessive rates of assessment have had the effect of depressing the revenue in some of these estates.

36. These valuable products were grown on 70,000 acres of Government, 45,000 acres of Enam, and nearly 20,000 acres of Zemindary land, in the following proportions, Sugar Cane, 12,245, Cotton 119,431, and Indigo 2,888 acres, together 134,564 acres. The Cane is grown in Ganjam, Vizagapatam and Rajahmundry, and is almost unknown in the other 2 Districts. In the former Districts, its cultivation has received encouragement from the large Sugar works of Messrs. Binny and Co. at Aska; similar Factories belonging to Messrs. Arbuthnot and Co. exist at Bimlpatam near Vizagapatam, and at Rajahmundry, but it is understood that palmyra jaggery, as well as Sugar Cane, is extensively used at these. The exportation to Europe of Sugar and Rum for the last 2 years was as follows:

Districts.	Sugar.		Rum.	
	Fusly 1262.	Fusly 1263.	Fusly 1262.	Fusly 1263.
	lbs.	lbs.	Gallons.	Gallons.
Ganjam,	4,322,475	3,710,825	57,535	.....
Vizagapatam, . . . . .	.....	7,648,400	.....	.....
Rajahmundry,	2,575,940	3,409,723	900	43,413
Total.....		14,768,948		43,413

From Government 8th November 1854.
To Actg. Collector 16th do.
From Do. 31st January 1855.
To Government 28th Feby. „ No. 30.

The fluctuation in the sugar trade in Ganjam has come under the notice of the Government in the correspondence noted in the margin. The lands suited for the growth of cane are those of the best kind which bear a high assessment. In some parts of Ganjam however it is grown on lands paying only the ordinary rates of dry land assessment. The cotton cultivation prevails largely in Guntoor where it occupies about 100,000 acres chiefly in the Palnad tract.

No. 27. 37. The aggregate collections, current and arrears, were 86,91,155
Collections & charges. Rupees, and the charges as follows.

	<i>Charges.</i>	<i>Per centage of collecti ons.</i>
Management	927,767	10.69
Maramut	75,942	0.88
Yeomahs and other allowances	179,846	2.6
Extra charges	28,370	0.31
Total...	12,11,925	13.94

Money remissions amounting to Rupees 43,537 as per Statement No. 15 and allowances to village establishments are not included in the charges of management, which are greatly increased this year by the larger manufacture of salt. The maramut charges in Masulipatam for Fusly 1263 not having been adjusted, are not debited for that year; and in Ganjam the account of Fusly 1262 contained the maramut charges for 2 years which explains the decrease under this head in Fusly 1263. The decrease in Yeomahs &c. is owing to the suspension of payment of the Yeomiah to Nazim-ud-dowlah Rustamja Davood Ali Khan of Masulipatam, owing to family disputes, and that in extra charges, is in consequence of the previous year's account including the purchase money of Estates bought by Government, while no similar charge occurred in Fusly 1263.

<i>No. 28.</i>	
<i>Irrigation revenue and charges.</i>	
Godavery	Rupees 616,674
Kistna	495,137

38. The charges of irrigation do not include the sums expended on the Godavery and Kistna anicut works. They amount to 12 $\frac{1}{4}$ per cent of the revenue of land under the influence of the works, on which the expenditure was made and to Rupees 3 $\frac{1}{2}$ per cent on the revenue of the whole wet cultivation area.

39. No complete returns were received of the sales of land bearing assessment. Such lands it is thought are not generally saleable though a few instances of such transfers are reported in Masulipatam and Guntoor as follows.

Districts.	Dry land.	Wet.	Total.	Profit after the payment of assessment.	Purchase money.
	Acres.	Acres.	Acres.	Rs.	Rs.
Masulipatam... ..	5	54	59	21	125
Guntoor.....	10	2 $\frac{1}{2}$	12 $\frac{1}{2}$	14	78

<i>No. 29.</i>	40. The lapsed Enams are thus particularized.
<i>Lapsed Enams.</i>	

	<i>Acres.</i>	<i>Sist.</i>
		<i>Rs.</i>
On failure of issue.....	143	282
On expiry of grant	12	25
On service being discontinued.....	99	95
On invalidity of title.....	226	462
On failure of payment of quit rent... ..	842	1,113
On discovery of recent origin.....	21	113
	1,343	2090

The investigation of the titles of Enams upon every change of incumbency as prescribed in the C. O. of 27th July 1848 has been much neglected in the Northern Circars, returns of such lapses being regularly received only from Ganjam and not at all from Masulipatam and Guntoor. The items belonging to the latter District included above arose from a separate enquiry of arrears

To Govt. 19th Oct. 1854.
From do. 7th Dec. 1854.

No. 1597.

of quit rent disposed of in the correspondence noted opposite. The Collectors will again be instructed to pay that attention to the subject, which it deserves. It has already been remarked that a large proportion of Enam lands are held on invalid titles, every year, during which the general investigation of these tenures is deferred, adds to the difficulty of their disposal and the system of Joint Rents is particularly favorable to the growth of abuses in these alienations, so that

it is important that as changes of incumbency take place, those which are held on invalid titles (many cases of which description will be palpable without any protracted investigation) should at once be disposed of.

41. The following Statement shews the cases of delinquencies of village servants that have been visited with suspension or dismissal from office under Regulation VI of 1831.

Districts.	No. of Villages.	Dismissed.				Suspended.			
		Moonsiffs and Headmen.	Curnums.	Other servants.	Total.	Moonsiffs, &c.	Curnums.	Other servants.	Total.
1	2	3	4	5	6	7	8	9	10
Ganjam.....	...	...	...	...	...	...	...	...	...
Vizagapatam.....	...	...	...	...	...	...	...	...	...
Rajahmundry.....	25	11	...	2	13	10	22	...	32
Masulipatam.....	33	2	14	1	17	1	26	...	27
Guntoor.....	25	4	34	3	41	20	85	23	128
Total...	83	17	48	6	71	31	133	23	187

REVENUE FROM EXTRA SOURCES.

42. The several items of extra sources of revenue are compared for Fuslies 1262 and 63 as follows.

Items,	Demand for Fusly 1262.	Demand for Fusly 1263.	Difference.	Centage.
	Rs.	Rs.	Rs.	Rs.
Salt.....	1,524,056	1,391,108	- 132,948	8.72
Frontier duty.....	45,431	50,130	+ 4,699	10.34
Abkarry.....	261,905	274,154	+ 12,249	4.68
Sundry small farms.....	32,738	34,392	+ 1,654	5.05
Mohturfa.....	149,014	146,225	- 2,789	1.87
Sea Customs.....	90,142	70,759	- 19,283	21.50
Stamps.....	66,846	68,930	+ 2,084	3.12
Total...	2,170,132	2,035,698	- 134,434	10.69

Of these items the Frontier duty was abolished by an order of Government under date 8th August 1854.

43. The particulars of the Salt revenue are given in the following abstract.

Items.	Fusly 1262.	Fusly 1263.	Difference.
	Maunds.	Maunds.	Maunds.
Home consumption ...	551,515	539,213	- 12,302
Exports to other districts. ...	136,205	202,653	+ 66,448
Do. to foreign Countries ...	867,471	655,573	- 211,898
Do. by Sea. ...	19,916	105,400	+ 85,484
Total.....	1,575,107	1,502,839	- 72,268
Wastage... ..	36,805	64,082	+ 27,277
Total.....	1,611,912	1,566,921	- 44,991
Remaining in store.....	1,710,235	3,358,398	+ 648,163
Grand Total.....	3,322,147	4,925,319	+ 1,603,172

Quantity exported to foreign states.

Fuslies.	Maunds.
1255	7,15,475
6	5,82,538
7	7,09,734
8	7,46,285
9	6,64,115
60	7,42,076
1	7,05,029
2	8,67,471
3	6,55,573

The deficiency in the exports to foreign states may be accounted for by the circumstance of a larger quantity having been sold for that purpose in the previous Fusly than for many years past, so as to leave the foreign markets well stored, and to diminish the demand in the present year which was also characterized by a long drought and want of forage as well as great mortality from epidemic disease among cattle as well as men; which circumstances alone were sufficient to have seriously impeded the Salt traffic. The deficiency in the Home consumption may be in a measure ascribed to the distress and scarcity prevailing in the season. The increase in Exports to other Districts is alleged to be owing to the merchants in Ganjam having entered their purchases destined for foreign states as if intended for the Jeypoor

territory in Vizagapatam, the accounts of sales in that District seem to support this conclusion, the deficit in those of foreign states being Rupees 80,000 against the increase of Rupees 63,260 for other Zillahs. The increased exports by sea were undertaken under the rules laid down in

No. 131.

Extract Minutes Consultation 30th January 1854 to meet the demand in the Calcutta market, and at the same time with the view to the importation of grain into the Circars in the time of scarcity and consequent high prices.

Ganjam decrease.....	32,674
Vizagapatam „	791
Rajahmundry „	23,259
Guntoor „	212,219
	<u>268,943</u>
Masulipatam increase.....	135,995
Net decrease...	<u>132,948</u>

44. The extreme fluctuations in the Salt revenue of Masulipatam and Guntoor were occasioned by the total failure of the manufacture of Fusly 1261 in the former district, and to the trade being turned to the Guntoor stores in the following Fusly in consequence of the deficiency of the Salt in Masulipatam. In the Fusly under review the traffic has reverted to its usual course.

Frontier duty.

Fusly 1262.....	Rs. 45,431
„ 1263.....	„ 50,130
Increase.....	<u>4,699</u>

45. The increase of Rupees 4,699 in the Frontier duty is owing to the larger importation of opium, tamarinds and timber from the Nizam's country.

Abkarry.

* Ganjam.....	Rs. 1,393
Rajahmundry.....	„ 803
	<u>2,196</u>

46. The Abkarry revenue and the terms on which it is rented are particularized below, the whole was collected up to 31st January with the exception of Rupees 2,196* which will, if necessary, be reported on hereafter.

Items.		Beriz for Fusly 1263.	Increase.
		Rs.	Rs.
Ganjam...	...	64,841	4,080
Vizagapatam...	...	62,134	1,102
Rajahmundry...	...	81,450	3,955
Masulipatam...	...	45,000	3,000
Guntoor...	...	20,729	112
Total...		274,154	12,249
Particulars.			
Annual rent...	...	103,324	5,254
Biennial do. from Fusly 1263 to Fusly 1264...	...	73,430	3,995
Triennial do. from „ 1261 to „ 1263...	...	45,000	3,000
Do. do. from „ 1262 to „ 1264...	...	52,400	.....

Sundry small farms.

47. The rents of sundry small farms are classed as follows.

Items.	Demand of Fusly 1263.	Comp. with Fusly 1262.
	Rs.	Rs.
Fisheries...	19,197	- 1,052
Soapnuts...	3,718	+ 2,559
Palmyra and Date trees...	8,221	+ 29
Sundries...	1,328	+ 118
Darsee Cocherlacota russums...	1,928	.....
Total...	34,392	+ 1,654

To the Collector of Nellore, 5th April 1854.

From Do. 25th July „

To Government 3d August „

From Do. 29th „ „ No. 1020.

Proceedings to the Collectors of Guntoor and Nellore 7th September 1854.

The fluctuations are of an ordinary character. The last item has been given up. It formed the subject of the correspondence noted in the margin. The

whole of this revenue has been collected with the exception of Rupees 74-0-0 outstanding on 28th February last.

Moturfa.

48. The Mohturfa

	Comp. with F. 1262.
Shops ...	40,977 + 230
Looms ...	52,005 + 824
Sheep, goats and cattle ...	21,464 - 1,156
Trades and professions..	31,998 - 2,653
Total...	147,441 - 2,755
Deduct	
Curnum's commission...	1,219 + 34
	146,225 + 2,789

tax amounts to Rupees 146,225 being Rupees 2,789 in excess of that of Fusly 1262. The fluctuations which are given in the margin are of the usual nature.

Sea Customs.

49. The sea customs amount to Rupees 70,759 against Rupees 90,142 in the preceding Fusly. The deficiency of Rupees 19,383 was occasioned by the smaller exportation of grain &c., to Europe and other countries in consequence of the failure of the crops.

Stamps.

50. The stamp revenue does not call for notice.

51. The collections ordinary and extraordinary of all branches of extra revenue and the charges are as follows.

Items.	Collec- tions.	Charges.	Percent- age.	Comparison of charges with those of F. 1262.
	Rs.	Rs.	Rs.	Rs.
Salt..	1,390,809	203,775	14.65	+ 74,530
Frontier duty ...	48,433	7,859	16.23	+ 116
Abkarry ...	271,630	164	0.6	+ 22
Sundry farms ...	34,442	239	0.69	+ 239
Mohturfa ...	142,856	11,025	7.72	- 4,259
Sea customs ...	83,297	9,237	11.9	+ 268
Stamps ...	72,233	10,855	15.3	+ 1,854
Total...	2,043,700	243,154	11.90	+ 72,770
Comparison with Fusly 1262.	Increase...	72,770	.....	.....
	Decrease...	146,344	.....	.....

The increase in the salt charges is owing to the larger quantity of salt manufactured in Fusly 1263 in conformity with the rule recently laid down for retaining always on hand sufficient to meet 2 years demand. A charge of Rupees 1,600 was entailed in the exportation of salt by sea.

(Signed) J. GOLDINGHAM,

Commissioner.

No. 1.—Sub-division of the Districts.

Names of Districts.		Number of Government Talooks in each District.	Zemindary Estates.	Proprietary Estates.	Total permanently settled.	Grand Total.
1		2	3	4	5	6
1	Ganjam.....	5	18	31	49	54
2	Vizagapatam.....	3	18	24	42	45
3	Rajahmundry.....	14	13	66	79	93
4	Masulipatam.....	12	12	21	33	45
5	Guntoor.....	14	.....	.....	.....	14
Total.....		48	61	142	203	251

No. 2.—Number of Villages in each District and the tenure under which they are held.

Names of Districts.	Government Talooks.															
	Fully assessed Villages.							Mokhassa and Agraharums held on favorable Assessment.	Total.	Moturfa Villages.	Zemindary and Proprietary Villages inclusive of favorable Rents.	Pailput or Numsubdary Villages.	Rent free Villages.	Grand Total.	Hamlets.	Total.
	Ryotwar.	Joint Rent.	Cosht Rent.	Single Rents.	Rents for more than one year.	Total.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
1 Ganjam.....	429	...	623	109	46	1,207	140	1,347	34	2,599	.....	321	4,301	1,320	5,621
2 Vizagapatam.....	73	66	...	105	170	414	162	576	...	1,970	.....	143	2,689	902	3,591
3 Rajahmundry.....	5	799	...	15	...	819	22	841	3	408	441	25	1,718	996	2,714	
4 Masulipatam.....	61	627	...	12	14	714	188	902	...	550	.....	73	1,525	725	2,250
5 Gunttoor.....	822	51	.....	.....	.....	873	139	1,012	5	1	.....	10	1,028	819	1,847
Total.....	1,390	1,543	623	241	230	4,027	651	4,678	42	5,528	441	572	11,261	4,762	16,023	
Fusly 1262.....	1,373	1,560	502	300	225	3,960	690	4,650	...	4,949	.....	528	10,127	2,695	12,822
Increase.....	17	121	...	...	5	67	.....	28	42	579	441	44	1,134	2,067	3,201
Decrease.....	.....	17	.....	59	.....	.....	39	.....	.....	.....	.....	.....	.....	.....	.....

NOTE.—The following Statement is added in explanation of certain discrepancies between the accounts of Fusly 1262 and 1263.

Items.	Fusly 1262.	Fusly 1263.	Comparison.		Gross increase.					Gross decrease.		
			Increase.	Decrease.	Omitted in the last year's account.	Transferred from Mokassa to Sary or Assessed.	New villages formed.	Purchased by Government.	Total.	Irregularly included in last year's account.	Transferred from Mokassa to Sary or Assessed.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Fully assessed Villages.....	3,960	4,027	67	...	47	21	3	1	72	5	...	5
Villages held on favorable tenures.....	690	651	...	39	...	...	...	...	...	10	29	39
Total.....	4,650	4,678	67	39	47	21	3	1	72	15	29	44
Moturfa Villages.....	...	42	42	...	42	...	...	...	42	...	...	...
Zemindary and Proprietary Villages including those held on favorable tenures.....	4,949	5,528	579	...	582	...	...	...	582	3	...	3
Pailput or Numsubdary Villages.....	...	441	441	...	441	...	...	...	441	...	...	...
Rent free Villages.....	528	572	44	...	54	...	...	...	54	10	...	10
Total.....	10,127	11,261	1,134	39	1,166	21	3	1	1,191	28	29	57
Hamlets.....	2,695	4,762	2,067	...	2,069	...	...	...	2,069	2	...	2
Grand Total.....	12,822	16,023	3,240	39	3,235	21	3	1	3,260	30	29	59
Net 3,201										3,201		

Commissioner's Office, Vizagapatam,
5th Ma 1855.

J. GOLDINGHAM,
Commissioner.

Number and description of the Works of Irrigation.

Names of Districts.	Tanks.	River Channels.	Spring Channels.	Anicuts.	Wells.			Temporary Wells.
					Old.	New.	Total.	
1	2	3	4	5	6	7	8	9
1 Ganjam, - - - - -								
2 Vizagapatam, - - - - -	559	98	15	6	...	...	...	...
3 Rajahmundry, - - - - -	1,680	1,071	122	49	3,416	...	3,416	...
4 Masulipatam, - - - - -	2,785	366	5	29	4,843	3	4,846	...
5 Gunttoor, - - - - -	436	10	851	269			2,071	9,881
Total.....								

For the columns left blank, returns have not been received.

Commissioner's Office, Vizagapatam, }
5th May 1855. }

J. GOLDINGHAM,
Commissioner.

No. 4.

Return of Ploughs and Cattle.

Names of Districts.	Ploughs.	Cattle used in Agriculture.	Cows.	She Buffaloes.	Sheep and Goats.
1	2	3	4	5	6
1 Ganjam, - - - - -	30,962	69,026	23,313		9,486
2 Vizagapatam, - - - - -	7,803	21,806	12,621	8,916	12,568
3 Rajahmundry, - - - - -	54,531	1,30,200	94,519	55,107	40,738
4 Masulipatam, - - - - -	44,995	81,468	1,03,364	53,911	1,36,712
5 Gunttoor, - - - - -	55,669	1,33,394	3,05,272	1,87,240	4,99,218
Total.....	1,93,960	4,35,894	8,44,263		6,98,722
Fusly 1262.....	1,81,894	4,47,699	8,62,152		7,13,707
Increase.....	12,066
Decrease.....	11,805	17,889		14,985

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J. GOLDINGHAM,
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Return shewing the population.

Districts.	Hindus.	Mussel- mans, &c.	Total.		
			Males.	Females.	Total.
1	2	3	4	5.	6
1 Ganjam...	9,21,832	5,098	4,75,445	4,51,485	9,26,930
2 Vizagapatam...	12,38,590	15,682	6,45,323	6,08,949	12,54,272
3 Rajahmundry..	9,91,210	20,826	5,14,703	4,97,333	10,12,036
4 Masulipatam..	4,97,796	23,070	2,79,204	2,41,662	5,20,866
5 Guntoor...	5,34,725	35,358	2,90,526	2,79,557	5,70,083
Total.....	41,84,153	1,00,034	22,05,201	20,78,986	42,84,187

No. 6. Return of Ryots and Puttas.

Districts.	Ryots.					Puttas.		
	Holding separate puttas.			Not holding separate puttas.	Total.	Individual.	Joint.	Total.
	Resident.	Non-resident.	Total.					
1	2	3	4	5	6	7	8	9
1 Ganjam.....	19,512	...	19,512	1,064	20,576	19,512	608	20,126
2 Vizagapatam....	2,566	498	3,064	...	3,064	2,970	94	3,064
3 Rajahmundry.....	27,625	5,118	32,743	3,215	35,978	312	854	1,166
4 Masulipatam.....	25,944	7,664	33,608	7,565	41,173	25,553	3,762	29,315
5 Guntoor.....	41,246	10,898	52,144	2,968	55,112	52,144	7,511	59,655
Total....	1,16,893	24,178	1,41,071	14,812	1,55,883	1,00,491	12,829	1,13,320
Fusly 1262.....	1,12,571	21,392	1,33,963	9,049	1,43,012
Increase.....	4,322	2,786	7,108	5,763	12,871

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No. 7.

Rent Roll.

Districts.	Above 1,000 Rs.		Above 750 Rs.		Above 500 Rs.		Above 250 Rs.		Above 100 Rs.		Above 50 Rs.		Above 10 Rs.		Below 10 Rs.		Total		Joint.		Total	
	Ryots.	Amount of Assessment.	Ryots.	Assessment.	Ryots.	Sist.	Ryots.	Sist.	Ryots.	Sist.	Ryots.	Sist.	Ryots.	Sist.	Ryots.	Sist.	Ryots.	Sist.	Number of Pottas.	Amount of Sist.	Number.	Sist.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
						Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		
1 Ganjam.....					1	536	26	8,708	252	35,055	1,001	67,145	6,820	1,55,359	5,694	24,544	13,794	2,91,347	608	19,929	14,402	3,11,276
2 Vizagapatam.....					1	554	20	6,550	227	32,786	543	37,453	1,389	36,700	428	2,437	2,608	1,16,480	71	2,706	2,679	1,19,186
3 Rajahmundry.....	16	23,142	7	6,213	53	31,337	417	1,37,147	2,303	3,37,986	4,279	2,99,113	15,700	3,80,176	9,968	52,257	32,743	12,67,371	.....	1,44,653	.....	14,12,024
4 Masulipatam.....			2	1,706	4	2,409	72	22,414	698	99,243	1,929	1,31,296	11,154	2,58,698	11,694	48,159	25,553	5,63,925	3,762	1,20,852	29,315	6,84,777
5 Guntoor.....					5	3,023	57	17,861	1,052	1,45,428	3,985	2,70,252	24,677	5,72,532	22,240	1,07,336	52,016	11,16,432	2,968	1,49,893	54,984	12,66,325
Total.....	16	23,142	9	7,919	64	37,859	592	1,92,680	4,532	6,50,498	11,737	8,05,259	59,740	14,03,465	50,024	2,34,733	1,26,714	33,55,555	4,38,033	37,93,588

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No. 8.
Register of Rain.

Districts.		S. W. Monsoon.						N. E. Monsoon.							
		May 1853.	June "	July "	August "	Sept. "	Oct. "	Total.	Nov. "	Dec. "	January 1854.	February "	March "	April "	Total.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.
1	Ganjam.....	1·188	4·562	3·313	6·500	5·875	11·437	32·875	.....	.....	.....	·688	812	437	1·937
2	Vizagapatam.....	1·056	2·194	1·425	5·831	2·200	5·488	18·194	·406	.....	.....	1·919	681	356	3·362
3	Rajahmundry.....	1·110	2·359	4·156	3·828	2·281	5·813	19·547	·781	.....	.....	1·594	938	328	3·641
4	Masulipatam.....	·762	2·938	3·562	5·063	·744	4·800	17·869	·581	.....	.....	·863	.....	1·469	2·912
5	Guntur	1·047	2·609	2·797	7·000	·938	2·500	16·891	·750	.....	.....	·219	.....	140	1·109
Total...		5·163	14·662	15·253	28·222	12·038	30·038	105·376	2·518	.....	.....	5·283	2·431	2·730	12·962
Average.....		1·32	2·932	3·051	5·644	2·408	6·008	21·075	·504	.....	.....	1·056	·486	·546	2·592
Average of Fusly } 1262.		3·081	7·864	9·992	11·537	·624	1·315	1·598	·005	·307	1·100	4·949

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No. 9.
Freshes of the Chief Rivers.

Months.		Kishna.						Godavery.							
		Flowed from 10 to 15 feet on the Register.	From 15 to 20 feet.	From 20 to 25 feet.	From 25 to 30 feet.	From 30 to 35 feet.	From 35 to 38 feet.	Total days.	Flowed from 8 to 12 feet on the Register.	From 12 to 15 feet.	From 15 to 20 feet.	From 20 to 25 feet.	From 25 to 30 feet.	From 30 to 35 feet.	Total days.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15
		days.	days.	days.	days.	days.	days.	days.	days.	days.	days.	days.	days.	days.	days.
1	May..... 1853. ....	...	...	...	...	...	...	...	31	...	...	...	...	...	31
2	June..... „	7	...	...	4	...	...	11	29	1	...	...	...	...	30
3	July..... „ .....	...	...	6	7	9	9	31	...	7	11	2	8	3	31
4	August..... „	8	15	5	1	...	...	29	15	10	6	...	...	...	31
5	September.. „	12	13	5	...	...	...	30	4	12	5	2	7	...	30
Total.....		27	28	16	12	9	9	101	79	30	22	4	15	3	183
		NOTE.—Water enters the channels when at 10 feet on the Register.						NOTE.—Water enters the channels when at 8 feet on the Register. The crest of the anicut coincides with 12 feet on the Register.							

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No. 10.
Hygeian Statistics.

Districts.		Number of Government vil- lages.	Persons.								Cattle.			Sheep and Goats.
			Cholera.		Small Pox.		Fever and other diseases.		Total Individuals.		Agricultural Cattle.	Other Cattle.	Total deaths of cattle.	
			Cases.	Deaths.	Cases.	Deaths.	Cases.	Deaths.	Cases.	Deaths.				
1		2	3	4	5	6	7	8	9	10	11	12	13	
1	Ganjam.....	515	5,665	3,930	4,119	1,777	1,115	588	10,899	6,295	4,894	5,670	10,564	...
2	Vizagapatam.....	237	2,992	2,590	2,601	471	163	142	5,756	3,203	1,955	1,431	3,386	...
3	Rajahmundry.....	805	6,914	4,831	8,669	2,280	6,831	2,492	22,414	9,603	11,122	10,666	21,788	...
4	Masulipatam.....	677	4,785	3,661	4,502	760	2,392	1,310	11,679	5,731	6,404	15,795	22,199	...
5	Guntoor.....	680	...	3,170	...	1,085	...	1,018	...	5,273	8,855	44,941	53,796	33,873
Total.....		2,914	...	18,182	...	6,373	...	5,550	...	30,105	33,230	78,503	1,11,733	...

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No. 11.—*Prices of grain per Madras Garce.*

Districts.	White paddy in wet lands.				Produced in Dry Lands.											
					Black paddy.				Jonna.				Varega.			
	Average of 10 years.	1262 Fusly.	1263 Fusly.	Increase.	Average of 10 years.	1262 Fusly.	1263 Fusly.	Increase.	Average of 10 years.	1262 Fusly.	1263 Fusly.	Increase.	Average of 10 years.	1262 Fusly.	1263 Fusly.	Increase.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1 Ganjam	48	44	79	35	...	...	...	...	...	...	...	...	...	...	...	...
2 Vizagapatam.	62	45	105	60	...	...	...	...	...	...	...	...	...	...	...	...
3 Rajahmundry	68	57	92	35	61	52	88	36	69	68	121	53	...	...	...	...
4 Masulipatam.	80	67	105	38	66	55	92	37	93	101	135	34	...	...	...	...
5 Guntoor	98	80	120	40	75	74	111	37	105	106	153	47	75	74	112	38
Average	71	58	100	42	67	60	97	37	89	92	136	44	75	74	112	38

NOTE.—During the last 10 years Jaggery was sold in Ganjam and Vizagapatam at the rate of 9 Rupees per Pooty containing 500 lbs. and in Rajahmundry at 13 Rupees.

The average price of Cotton which was 12 Rs. per Pooty in Guntoor for the last 10 years has now risen to 16 Rupees.

No. 12.—*Dittum or Land in Occupation.*

Districts.	Fusly 1262.		Fusly 1263.		Comparison.			
					Increase.		Decrease.	
	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
1	2	3	4	5	6	7	8	9
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1 Ganjam.....	1,88,105	4,41,595	1,89,692	4,63,990	1,587	22,395	...	...
2 Vizagapatam.....	23,144	1,37,789	23,689	1,35,895	545	—	...	1,894
3 Rajahmundry	4,37,924	14,19,365	4,38,538	14,27,413	614	8,048	...	...
4 Masulipatam.....	5,12,177	7,64,093	5,20,901	7,94,185	8,724	30,092	...	...
5 Guntoor.....	6,93,844	13,50,167	6,99,384	13,21,469	5,540	...	...	28,698
Total.....	18,55,194	41,13,009	18,72,204	41,42,952	17,010	60,535	...	30,592
Net Increase....					29,943			
Dry.....	14,37,863	25,78,574	14,46,651	25,62,471	8,788	...	...	16,103
Wet.....	3,92,555	14,20,982	3,96,830	14,44,285	4,275	23,303	...	...
Garden.....	18,643	91,637	20,151	1,02,490	1,508	10,853	...	...
Dry lands converted into Wet.....	3,680	14,505	5,888	23,105	2,208	8,600	...	...
Dry lands converted into Garden.....	1,068	3,049	1,207	5,541	139	2,492
Garden lands converted into Wet.....	1,385	4,262	1,477	5,060	92	798

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NOTE.—There is a difference in the sums entered for Fusly 1262 in the statements of the past and present years, as the account of the former included also the particulars of the single rented villages, whereas that of the present year is confined to the particulars of the three items of Ryotwar, Joint Rents and Cosht Rents while the item of single Rent is entered under the head of items of money collections as provided in the Board's forms. Moreover several sums properly belonging to items of money collections were improperly entered under other heads in the past year's account. These irregularities have been rectified in the present year's statements.

This remark applies to the succeeding Statements No. 13 to 17.

Dittum Cultivation and Waste.

Districts.	Fusly 1262.			Fusly 1263.			Difference between Columns 4 and 7.	
	Assessment of the entire Dittum extent.	Deduct Assessment of lands cultivated.	Remainder to be re-mitted on account of caboolaty waste.	Assessment of the entire Dittum extent.	Deduct Assessment on lands cultivated.	Remainder to be re-mitted on account of caboolaty waste.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9
	Rupees.	Rupees.	Rups.	Rupees.	Rupees.	Rups.	Rups.	Rups.
1 Ganjam.....	4,41,595	4,41,595	.....	4,63,990	4,63,990	.....	.....	.....
2 Vizagapatam.....	1,37,789	1,37,789	.....	1,35,895	1,35,895	.....	.....	.....
3 Rajahmundry	14,19,365	14,19,365	.....	14,27,413	14,27,413	.....	.....	.....
4 Masulipatam.....	7,64,093	7,64,093	.....	7,94,185	7,94,185	.....	.....	.....
5 Guntoor.....	13,50,167	13,33,986	16,181	13,21,469	13,14,160	7,309	.....	8,872
Total...	41,13,009	40,96,828	16,181	41,42,952	41,35,643	7,309	.....	8,872
Dry.....	25,78,574	25,74,794	3,780	25,62,471	25,57,014	5,457	1,677	.....
Wet.....	14,20,982	14,10,894	10,088	14,44,285	14,43,530	755	.....	9,333
Garden.....	91,637	89,324	2,313	1,02,490	1,01,393	1,097	.....	1,216
Dry lands converted } into wet.....	14,505	14,505	.....	23,105	23,105	.....	.....	.....
Dry lands converted } into gardens.....	3,049	3,049	5,541	5,541
Garden lands do. into wet	4,262	4,262	5,060	5,060
						Net decrease.		8,872

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No. 14.—Comparative view of the Cultivation for the Current and preceding Fusly.

Districts.	Dry.			Wet and dry and Garden cultivated as wet.						Garden and dry cultivated as Garden.						Total.						Comparison.			
																						Increase.		Decrease.	
	Land.	Assessment.	Average.	Land.	Assessment.	Average.	Land.	Assessment.	Average.	Land.	Assessment.	Average.	Land.	Assessment.	Average.	Land.	Assessment.	Average.	Land.	Assessment.	Average.	Land.	Assessment.	Land.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17									
	Acres.	Rupees.	RS. A. P.	Acres.	Rupees.	RS. A. P.	Acres.	Rupees.	RS. A. P.	Acres.	Rupees.	RS. A. P.	Acres.	Rupees.	RS. A. P.	Acres.	Rups.	Acr.	Rs.						
1 Garjam.....	56,506	77,435	1 6 0	1,27,554	3,80,129	2 11 9	5,632	6,426	1 2 3	1,89,692	4,63,990	2 7 2	1,587	22,395	...	.....							
2 Vizagapatam..	*11,262	41,662	3 3 0	12,397	94,125	7 9 6	30	108	3 9 7	23,689	1,35,895	5 12 0	545	.....	...	1,894									
3 Rajahmundry.	3,04,591	9,29,222	3 0 10	1,31,061	4,76,902	3 10 2	2,886	1,289	7 6 0	4,38,538	14,27,413	3 4 1	614	8,048	...	.....							
4 Masulipatam..	4,08,167	4,08,914	1 0 0	1,09,721	3,70,392	3 0 8	3,013	14,879	4 15 0	5,20,901	7,94,185	1 8 4	8,724	30,092	...	.....							
5 Guntoor.....	6,63,244	10,99,781	1 10 6	23,365	1,50,147	6 6 2	9,725	64,232	6 6 4	6,96,334	13,14,160	1 14 2	6,576	.....	...	19,826									
Total...	14,43,770	25,57,014	1 12 3	4,04,098	14,71,695	3 10 3	2,186	1,06,934	5 ...	4 18,69,154	41,35,643	2 3 5	18,046	60,535	...	21,720									
Fusly 1262....	14,35,615	25,74,798	1 12 9	3,95,935	14,29,661	3 9 10	19,558	92,373	4 11 7	18,51,108	40,96,828	2 3 4									
Increase...	8,155	8,163	42,034	...	1,728	14,561	...	18,046	38,815									
Decrease...	17,780									

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* The area in Vizagapatam is believed to be greatly under estimated.

Vide remark in No 12.

J. GOLDINGHAM,
Commissioner.

Remissions on the Cultivation.

Items.	Particulars.	Fusly 1862.	Fusly 1863.	Comparison.	
				Increase.	Decrease.
	1	2	3	4	5
		Rupees.	Rupees.	Rpees.	Rs.
Occasional remissions or those granted at the Jamabundy with reference to the state of the season, including some usual remissions.	Shamilat Bunjer or portions of holdings				
	1 left waste.....	1,06,462	1,99,953	93,491	...
	2 Shavy or withered crops.....	33,842	60,375	26,533	...
	3 Pauny Boodty } Lands inundated.	739	986	247	...
	4 Payamalee....	3,499	3,607	108	...
	5 Fussulcaminee or 2d crop not cultivated...	580	699	119	...
	6 Cowle remissions.....	18,011	13,718	...	4,293
	7 Teazgaree or remission to privileged classes	25,370	25,645	275	...
	8 Miscellaneous remissions.....	808	423	...	385
	Total...	1,89,311	3,05,406	1,20,773	4,678
Fixed remission.	Reductions for highly assessed lands.....	22,048	18,458	...	3,590
Items allowed on the collection from the entire Beziriz of Villages.	Share of the shrotriems &c., proceeds.....	7,371	7,745	374	...
	Allowance for Village Officers.....	44,248	43,537	...	711
	Remission allowed to the Zemindars &c.....	1,000	1,000	...	...
		52,619	52,282	374	711
	Grand Total.....	2,63,978	3,76,146	1,21,147	8,979
Net Increase 1,12,168					

No. 16. Money Items of demand.

	Fusly 1862.	Fusly 1863.	Comparison.	
			Increase.	Decrease.
1	2	3	4	5
1 Jody or Quit rent on ancient Shrotriems, Enams, &c.....	2,72,966	2,69,693	...	3,273
2 Teerwa jasty on Enam lands irrigated by the Godavery Anicut.....	791	1,003	212	...
3 Cuttoobady remitted by the late Zemindars charged.	3,025	2,328	...	697
4 Baudoo Enams in dispute.....	1,053	2,700	1,647	...
5 Charged on wet and dry Enam lands for irrigation at the public cost.....	2,178	2,621	443	...
6 Topadayem or tax on Topes.....	32,769	31,379	...	1,390
7 Grazing tax.....	1,34,190	1,31,122	...	3,068
8 Revenue from Hill Villages.....	2,494	2,616	122	...
9 Quit rent on ground occupied by houses, &c.....	343	347	4	...
10 Rents for one year.....	65,986	65,372	...	614
11 Miscellaneous Items.....	1,677	1,491	...	186
Total...	5,17,472	5,10,672	2,428	9,228
Net Decrease 6,800				

Commissioner's Office, Vizagapatam, }
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J. GOLDINGHAM,
Commissioner.

Vide remark in No. 12.

Statement shewing the particulars of the Settlement.

Districts.	Total Dittum.	Deduct caboolaty waste.	Actual cultivation.	Deduct remissions on cultivated and bunjer lands and money allowances.	Remaining Ryotwar and joint rent land revenue.	Money items of demand.	Total land Revenue settlement.	Rented villages for more than one year.	Peisheush of Zemindaries and proprietary estates.	Total land Revenue inclusive of columns 9 and 10.	Revenue from extra sources.	Total Ordinary revenue.	Sevoy Jummah or extra items.	Total including Seyoy Jummah.	Comparison.	
															Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1 Ganjam	4,63,990	...	4,63,990	41,417	4,22,573	62,145	4,84,718	8,926	4,27,336	9,20,980	4,56,078	13,77,058	13,270	13,90,328	.....	52,922
2 Vizagapatam..	1,35,895	..	1,35,895	16,816	1,19,079	27,983	1,47,062	1,10,958	9,76,845	12,34,865	2,70,465	15,05,330	6,327	15,11,657	.....	8,230
3 Rajahmundry.	14,27,413	..	14,27,413	75,471	13,51,942	1,12,132	14,64,074	.....	5,91,188	20,55,262	4,27,513	24,82,775	19,160	25,01,935	....	32,931
4 Masulipatam...	7,94,185	...	7,94,185	1,13,323	6,80,862	86,511	7,67,373	9,150	2,77,138	10,53,661	4,11,711	14,65,372	14,939	14,80,311	1,28,329	.....
5 Guntoor... ..	13,21,469	7,309	13,14,160	1,29,119	11,85,041	2,21,901	14,06,942	.....	....	14,06,942	4,69,932	18,76,874	6,294	18,83,168	....	2,38,110
Total...	41,42,952	7,309	41,35,643	3,76,146	37,59,497	5,10,672	42,70,169	1,29,034	22,72,507	66,71,710	20,35,699	87,07,409	59,990	87,67,399	1,28,329	3,32,193
Fusly 1262..	41,13,009	16,181	40,96,828	2,63,978	38,32,850	5,17,472	43,50,322	1,25,643	22,72,611	67,48,576	21,70,132	89,18,708	52,555	89,71,263	.....	.....
Increase....	29,943	...	38,815	1,12,168	.....	.....	.....	3,391	.....	....	.....	.....	7,435	....	.....	.....
Decrease...	.....	8,872	.....	....	73,353	6,800	80,153	.....	104	76,866	13,433	2,11,299	....	2,03,864	....	2,03,864

J. GOLDINGHAM,

Commissioner's Office, Vizagapatam,

5th May, 1855.

Commissioner.

Vide remark in No. 12.

Current Demand and Collections for Land and Extra Sources.

Items.		Total demand for Fusly 1263.	Collections within Fusly.	Balance.	Subsequent collec- tions up to the end of February 1855.	Balance.	Percentage.
1		2	3	4	5	6	7
Land Revenue.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue.	Peishcush.	22,72,507	21,26,700	1,45,807	1,05,674	40,133	1.76
	Rents for more than one year..	1,29,034	1,28,281	753	134	619	.48
	Ryotwar &c....	42,70,169	41,23,651	1,46,518	31,765	1,14,753	2.69
	Total....	66,71,710	63,78,632	2,93,078	1,37,573	1,55,505	2.32
Extra sources.	Salt.....	13,91,108	13,85,034	6,074	6,074	.....	...
	Sayer	50,130	48,095	2,035	2,035	.....	...
	Abkarry	2,74,154	2,68,492	5,662	3,466	2,196	.80
	Sundry small farms and licences....	34,392	30,032	4,360	4,286	74	.22
	Moturpha.....	1,46,226	1,41,009	5,217	4,446	771	.52
	Sea Customs.	70,759	69,955	804	804	.....	...
	Tobacco.. ....	.....	.....	.....	.....	.....	...
	Stamps....	68,930	68,421	509	509	.....	...
Total....		20,35,699	20,11,038	24,661	21,620	3,041	.15
Total Ordinary Revenue... ..		87,07,409	83,89,670	3,17,739	1,59,193	1,58,546	1.82
Sevoy Jummah or extra items....		59,990	51,608	8,382	3,676	4,706	7.83
Total....		87,67,399	84,41,278	3,26,121	1,62,869	1,63,252	1.87

No. 19. Demand and Collections of Land Revenue (Ryotwar and Rents.)

Districts.	Total demand for Fusly 1263.	Collection within the Fusly.	Balance.	Subsequent collection to the end of Febru- ary 1855.	Balance.	Percentage of co- lums 2 and 3.	Percentage of co- lums 2 and 6.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.		
Ganjam...	1,84,718	4,70,261	14,457	2,821	11,636	2.98	2.40
Vizagapatam	1,47,062	1,41,846	5,216	1,906	3,310	3.55	2.25
Rajahmundry... ..	14,64,074	14,24,546	39,528	3,437	36,091	2.70	2.46
Masulipatam	7,67,373	7,39,768	27,605	15,057	12,548	3.59	1.63
Guntoor... ..	14,06,942	13,47,230	59,712	8,544	51,168	4.24	3.63
Total.....	42,70,169	41,23,651	1,46,518	31,765	1,14,753	3.43	2.69
Fusly 1262.....	43,50,322	41,72,841	1,77,981	46,615	1,31,366	4.9	3.2
Increase.....	.....	.....	31,463	14,815	16,613	.....	.....
Decrease.....	80,153	48,690	.....	.....	.....	.....	.....

Commissioner's Office,
Vizagapatam,
5th May, 1855.

J. GOLDINGHAM,

Commissioner.

No. 20. *Arrears at the beginning of Fusly 1263 (1853-54) Collections and Balance.*

Items.	Arrears in the beginning of Fusly 1263.	Within Fusly 1263.		Balance.	Subsequently to the end of 1855.		Balance.	Particulars.			
		Collections.	Remissions.		Collections.	Remissions.		Recoverable.	Doubtful.	Remission recommended to Government.	Irrecoverable.
1	2	3	4	5	6	7	8	9	10	11	12
Peishcush - - - - -	22,27,314	1,67,361	.....	20,59,953	5,585	20,52,278	2,090	2,090	.....	.....	.....
Rent for more than one year - - - - -	622	135	.....	487	.....	.....	487	30	341	116	.....
Ryotwar including rent for one year, &c. - - - - -	12,03,752	57,867	69,327	10,76,558	8,714	4,20,677	6,47,167	8,608	5,93,772	44,787	.....
Total. - - - - -	34,31,688	2,25,363	69,327	31,36,998	14,299	24,72,955	6,49,744	10,728	5,94,113	44,903	.....
Salt. - - - - -	5,372	5,372	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sayer - - - - -	342	290	52	.....	.....	.....	.....	.....	.....	.....	.....
Abkarry - - - - -	2,889	2,629	.....	260	111	.....	149	138	.....	11	.....
Sundry small farms and licences - - - - -	3,625	3,388	2	235	36	.....	199	75	104	20	.....
Moturpha - - - - -	2,578	1,763	19	796	18	24	754	89	549	166	.....
Sea Customs - - - - -	2,546	2,546	.....	.....	.....	.....	.....	.....	.....	.....	.....
Stamps - - - - -	305	305	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, - - - - -	17,657	16,293	73	1,291	165	24	1,102	252	653	197	.....
Grand Total. - - - - -	34,49,345	2,41,656	69,400	31,38,289	14,464	24,72,979	6,50,846	10,980	5,94,766	45,100	.....
Seoy jumma or extra items. - - - - -	41,02,865	8,221	3,147	40,91,497	114	37,41,454	3,49,929	.....	3,49,911	18	.....
Total. - - - - -	75,52,210	2,49,877	72,547	72,29,786	14,578	62,14,433	10,00,775	10,980	9,44,677	45,118	.....

Particulars of arrears of Land Revenue (Ryotwar and Rents) for each District.

Districts.	Balance at the end of Fusly 1263.	To the end of February 1855.		Balance.	Particulars.			Amount now proposed for remission.
		Collections.	Remissions.		Recoverable.	Doubtful.	Irrecoverable.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Ganjam. - - - -	7,446	419	3,578	3,449	804	597	2,048	2,048
2 Vizagapatam. - -	12,216	58	5,933	6,225	4,635	.....	1,590	1,590
3 Rajahmundry. - -	65,087	706	20,063	44,318	3,169	.....	41,149	41,149
4 Masulipatam. - -	4,44,252	3,611	1,89,634	2,51,008	...	2,51,008	...	...
5 Guntoor. - - - -	5,47,557	3,921	2,01,469	3,42,167	...	3,42,167	...	...
Total....	10,76,558	8,714	4,20,677	6,47,167	8,608	5,93,772	44,787	44,787

116
44,903

Details of the Ryotwar Balance proposed for remission.

Districts.	The year to which the balance proposed for remission appertains.	Particulars of remission.											
		Death.			Desertion.			Poverty.			Occupied by channels and embankments.		
		Total.			Total.			Total.			Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	A	P	Rs.	A	P	Rs.	A	P	Rs.	A	P
1 Ganjam.	From F. 1262	40	...	1	293	3	8	1,772	8	3	...	58	5
2 Vizagapatam .	„ 1256 to 1262	44	13	10	144	7	10	1,400	14	11	...	1,590	4
3 Rajahmundry.	1262	1,403	8	2	3,852	6	5	34,173	12	1	1,719	3	1
4 Masulipatam .	.....	...	...	...	...	...	...	...	...	...	...	...	...
5 Guntoor. ....	.....	...	...	...	...	...	...	...	...	...	...	...	...
Total...	.....	1,488	6	1	4,290	1	11	37,347	3	3	1,719	3	1

J. GOLDINGHAM,

Commissioner's Office, Vizagapatam,

5th May, 1855.

Commissioner.

No. 23.

Advances for Cultivation.

Districts.	Amount sent to the Talook out of that sanctioned.	Collections.			Balance.
		Within the Fusly inclusive of the amount returned.	To the end of December, 1854.	Total.	
1	2	3	4	5	6
	Rupees.	Rupees.	Rs.	Rupees.	Rs.
1 Ganjam.....	16,500	16,500	.....	16,500	.....
2 Vizagapatam.....	5,570	5,570	.....	5,570	.....
3 Rajahmundry.....	65,000	64,731	97	64,828	172
4 Masulipatam.....	15,100	15,019	81	15,100	.....
5 Guntoor.....	14,986	13,980	99	14,079	907
Total.....	1,17,156	1,15,800	277	1,16,077	1,079

J. GOLDINGHAM,

Commissioner.

Commissioner's Office,
 Vizagapatam,
 5th May, 1855. }