

SETTLEMENT REPORT OF THE

SUNDRY SOURCES OF REVENUE.—37. The following Statement will exhibit the items of Sundry Sources of Revenue.

Items.	Dowle of last year.	Dowle of current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkarry	96,498	1,05,756	9,258	...
Moturpha	51,818	45,990	...	5,828
Salt	7,21,982	7,26,731	4,749	...
Sea Customs	3,815	11,331	7,516	...
Stamps	28,242	46,669	18,427	...
Total.....	* 9,02,355	9,36,477	34,122	...
As per Report of last year... ..	9,04,279			
<i>Deduct</i>				
On account of Taluqs transferred to Godavery District... ..	1,924			
Remainder...	* 9,02,355			

ABKARRY.—38. It will be observed that there was an increase of Rupees 9,258 in the Abkarry revenue. The Military Abkarry was included in the Dowle for Fasli 1269, only from 16th December 1859, when it was transferred from the Commissariat Department, up to June 1860; while in the year under report, the revenue of the entire year was brought to account; hence the increase.

MOTURPHA.—39. The Moturpha revenue shows a decrease of Rupees 5,828, which is attributable to the remission of the Moturpha previously paid by individuals assessed with Income Tax. The particulars are shown in the following Statement:—

Items.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Trades	1,577	1,520	...	57
Looms	29,687	29,709	22	...
Professional tax	21,351	15,555	...	5,796
Sundry taxes	194	201	7	...
Total.....	52,809	46,985	29	5,853
<i>Deduct.</i>				
Karnams' fees	991	995	4	.....
Remainder...	51,818	45,990	25	5,853
			Deduct increase...	25
			Net decrease...	5,828

SALT.—40. There is an increase of Rupees 4,749 in the revenue of salt. Though there was a decrease of 73,000 Indian maunds in the salt sold to Brinjaries, there was an increase in the Home sales to the extent of 40,000 Indian maunds, as well as an increase in the selling price.

41. The quantity of salt stored during the season under report was 4,95,267 Indian maunds; but owing to the unfavorable nature of the season the quality was not very good. The annexed Memorandum shows the quantity sold, and that remaining in store at the close of the Fasli.

KISTNA DISTRICT.

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Memorandum.

Quantity of Salt in store at the commencement of the Fasli, viz. :—

	I. Mds.	I. Mds.
In store	15,40,057	
Wastage not sanctioned at the commencement of the Fasli... ..	18,438	
		15,58,495
Salt stored in this year, including excess found in the measurement ... ..	.....	4,96,269
		20,54,764
<i>Deduct quantity sold.</i>		
Home sales	2,48,427	
Exported to other Districts	16,068	
Do. to Nizam's dominions... ..	3,61,805	
Do. by Sea .. ..	...
	6,26,300	
Wastage written off for Fasli 1269 under the sanction of Government..	18,438	
		6,44,738
	Remainder...	14,10,026
In hand... ..		13,88,709
Wastage to be written off under sanction of Government... ..		21,317

SEA CUSTOMS.—42. It will be observed that there is an increase of Rupees 7,516 in the revenue of Sea Customs, which is attributable to the collection of duty on the goods, chiefly rice and oil seeds, exported to Bourbon and other ports. The increase is also owing to the large export of paddy, horsegram, Bengal gram, oil seed, &c. to Foreign ports. The annexed Statement will exhibit that the amount of duties collected on Export and Import.

Items.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Export.....	1,964	9,514	7,550	...
Import.....	1,851	1,817	.....	34
	3,815	11,331	7,550	34
	Deduct decrease.....		34	
	Net increase.....		7,516	

The following Comparative Statement will show the value of the entire Import and Export trade of the District:—

Goods.	EXPORTS.		IMPORTS.	
	Fasli 1269.	Fasli 1270.	Fasli 1269.	Fasli 1270.
	RS.	RS.	RS.	RS.
Paddy, Jonna, &c... ..	78,509	2,41,996	1,64,914	89,425
Lamp oil seed, Gingely oil seed, &c....	1,90,586	3,46,136	...	112
Pulse... ..	4,60,622	5,23,210	10,425	3,519
Gruff Goods... ..	4,51,150	5,92,566	8,05,599	11,02,102
Sugar... ..	...	...	11,052	6,939
Total...	11,80,867	17,03,908	9,91,990	12,02,095

STAMPS.—43. It will be seen that there is an increase of Rupees 18,427 in the Stamp Revenue, which is owing to the operation of Act No. XXXVI of 1860, and to the anticipation that Act No. XIV

SETTLEMENT REPORT OF THE

of 1859 would have been brought into operation on the 31st May 1861, to avoid which a very large number of suits were filed in the Courts before that date.

ABSTRACT OF LAND REVENUE AND SUNDRY SOURCES.—44. The demand on all items shows an increase of Rupees 1,24,831 as particularized in the following Statement :—

Items.	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue...	27,74,298	12 2	28,55,248	4 7	83,947	8 5	...	...
<i>Sundry Items.</i>								
Abkarry...	96,498	4 0	1,05,756	9 4	9,258	5 4	...	...
Moturpha...	51,817	15 11	45,989	14 3	...	...	5,828	1 8
Salt...	7,21,982	6 1	7,26,731	7 1	4,749	1 0	...	...
Sea Customs...	3,814	12 9	11,330	10 3	7,515	13 6	...	...
Stamps...	28,242	4 0	46,669	7 0	18,427	3 0	...	...
Total...	9,02,355	10 9	9,36,477	15 11	34,122	5 2	...	...
Grand Total...	36,73,654	6 11	37,91,726	4 6	1,18,071	13 7	...	...
<i>Extra Revenue.</i>								
Land...	10,117	5 9	17,394	12 4	7,277	6 7	...	...
Sundry Items...	569	2 3	57	15 3	...	...	511	3 0
Total...	10,686	8 0	17,452	11 7	6,766	3 7	...	...
<i>Interest.</i>								
Land Revenue...	2,050	3 5	1,887	11 0	...	...	162	8 5
Sundry Items...	87	2 4	242	11 3	155	8 11	...	...
Total...	2,137	5 9	2,130	6 3	...	...	615	6
Grand Total...	*36,86,478	4 8	38,11,309	6 4	1,24,831	1 8	...	...
<i>Particulars.</i>								
As per last year...	38,06,430	0 8						
Deduct on account of the Taluqs transferred to Godavery District...	1,19,951	12 0						
Remainder...	*36,86,478	4 8						

EXTRA REVENUE. *Land Revenue.*—45. It will be observed that there is an increase of Rupees 7,277 under this head, which is owing to Rupees 4,273 due for Tirvajasty on the Zemindary lands for Fasli 1269, having been omitted from the dowl of that Fasli. This increase is also attributable to certain items, which had been undisposed of for a long time, having been adjusted and transferred to this head.

Sundry Items.—A decrease of Rupees 511 is observable under this head. The amount of penalties, &c., sent by the Civil Court was brought to account under this head, in the late Guntoor District, up to 15th December 1859; but in the year under report, the amount in question was carried to account under the head of "Superintendent of Stamps;" hence the decrease.

Rs.
Decrease.....162
Increase.....155

Net decrease... 7

Interest.—The decrease under this head was upon Zemindary balances; the increase upon Abkarry.

DEMAND, COLLECTION AND BALANCE OF ALL SOURCES.—46. The following Statement will show the Demand, Collection and Balance of Land Revenue and Sundry Sources in comparison with last year.

KISTNA DISTRICT.

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ITEMS.	Fasli 1269.				Fasli 1270.				Subsequent Collection up to 31st August 1861	Balance.	COMPARISON BETWEEN COLUMNS 2 AND 5.		
	Fasli 1269.		Fasli 1270.		Fasli 1269.		Fasli 1270.				Increase.	Decrease.	Centage.
	Demand.	Collection within the Fasli.	Balance.	Demand.	Collection within the Fasli.	Balance.							
1	2	3	4	5	6	7	8	9	10	11	12		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Land Revenue....	2,48,886	2,46,104	2,782	2,46,178	2,39,201	6,977	6,738	239	...	2,708	1		
{ Zemindary Permanent Peish-	25,22,413	24,89,869	32,544	26,09,070	25,65,970	43,100	9,837	33,263	86,657	...	3		
{ cush.....													
{ Government Taluqs.....													
{ Total....	27,71,299	27,35,973	35,326	28,55,248	28,05,171	50,077	16,575	33,502	83,949	...	3		
Sundry Sources	96,498	94,486	2,012	1,05,756	94,404	11,352	4,220	7,132	9,258	...	10		
{ Moturpha.....	51,818	51,516	302	45,990	45,386	604	184	420	...	5,828	11		
{ Salt.....	7,21,982	7,21,982	...	7,26,731	7,26,731	...	...	...	4,749	...	...
{ Sea Customs.....	3,815	3,815	...	11,331	11,331	...	...	...	7,516	...	200	
{ Stamps.....	28,242	28,242	...	46,670	46,670	...	...	...	18,428	...	67	
{ Total.....	9,02,355	9,00,041	2,314	9,36,478	9,24,522	11,956	4,404	7,552	34,123	...	4		
{ Total.....	36,73,654	36,36,014	37,640	37,91,726	37,29,693	62,033	20,979	41,054	1,18,072	...	3		
Extra Revenue.....	10,687	10,289	398	17,453	15,765	1,688	390	1,298	6,766	...	60		
Interest Account.....	2,137	1,775	362	2,130	2,130	...	...	...	...	7	...	
{ Total.....	12,824	12,064	760	19,583	17,895	1,688	390	1,298	6,759	...	50		
Grand Total.....	36,86,478	36,48,078	38,400	38,11,309	37,47,588	63,721	21,367	42,352	1,24,831	...	3		

Net Increase... 99,510

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47. The total demand of the District is Rupees 38,11,309; of this Rupees 37,47,588 was collected before the end of the Fasli, leaving a balance of Rupees 63,721; of this Rupees 21,369 has been collected subsequently up to 31st August last. The remaining balance is Rupees 42,352. The whole Abkarry balance has also been collected, and measures have been taken for the collection of the remaining items as early as practicable.

ITEMS.	Arrears outstanding at the commencement of Fasli 1270.	DEDUCT.			Remaining balance at the close of the Fasli.	Subsequent collection up to 31st Augt. 1861.	REMAINING BALANCE.			
		Collections within the Fasli.	Remissions.	Total			Collectable Arrears.	Doubtful.	Irrecoverable.	Total.
	2	3	4	5	6	7	8	9	10	11
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1										
Zemindary Estates.....	2,782	2,782	...	2,782	...	...	11,134	...	1,23,838	1,34,972
Ryotwari, &c.....	1,78,350	23,408	17,568	40,976	1,37,374	2,402	11,134	...	1,23,838	1,34,972
Total Land Revenue...	1,81,132	26,190	17,568	43,758	1,37,374	2,402	11,134	...	1,23,838	1,34,972
Abkarry.....	2,012	2,012	...	2,012	...	...	287	...	...	299
Moturpha	615	298	18	316	299	...	287	...	12	299
Total...	2,627	2,310	18	2,328	299	...	287	...	12	299
Grand Total...	1,83,759	28,500	17,586	46,086	1,37,673	2,402	11,421	...	1,23,850	1,35,271
Extra Revenue.....	5,157	723	293	1,016	4,141	35	3,802	...	304	4,106
Interest Account.....	420	349	...	349	71	...	18	...	53	71
Total...	5,577	1,072	293	1,365	4,212	35	3,820	...	357	4,177
Grand Total...	1,89,336	29,572	17,879	47,451	1,41,885	2,437	15,241	...	1,24,207	1,39,448

PARTICULARS.

As per account sent to the Inam Commissioner on the 8th May for remitting the disputed Badegalu on Inams and Agraharams in the late Guntoor District under the orders of Government, dated 5th November 1860, No. 2,045..... 1,15,728 7 4
 Amount now recommended for remission..... 8,479 0 0
 1,24,207 0 0

KISTNA DISTRICT.

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STATEMENT showing Taluqwar and Itemwar, the amount now recommended for remission.

TALUQS.	Ryotwari arrears.			Inam Cnttu- badi Badigas.	Moturpha.	Extra Revenue.	Interest.	Total.	REMARKS.
1	2			3	4	5	6	7	
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1 Bapatla.....	3,539	10	9	...	...	...	...	3,539	10 9
2 Ponnur.....	689	13	11	...	...	...	...	689	13 11
3 Repalli... ..	2,108	13	0	...	...	...	...	2,108	13 0
4 Tenalli.....	433	4	1	...	...	...	...	433	4 1
5 Chandavole... ..	416	7	2	...	...	...	...	416	7 2
6 Guntoor.....	157	7	2	...	5	9 0	...	163	0 2
7 Mangalageri.....	39	0	9	...	...	...	...	39	0 9
9 Tumurkota.....	...	...	...	9	13 9	...	19 3 4	29	1 1
10 Martur.....	59	5	6	...	...	...	...	59	5 6
11 Narsarapetta ..	3	1	5	...	...	...	...	3	1 5
12 Krosur.....	60	14	1	...	...	...	...	60	14 1
13 Sattanapalli... ..	15	4	10	...	...	...	...	15	4 10
14 Gudivadah.....	184	1	5	...	0	6 0	...	184	7 5
15 Kaikalur... ..	...	...	...	...	0	8 0	20 15 3	21	7 3
16 Nandigamah.....	...	...	...	4	0 0	...	...	4	0 0
17 Jaggiapetta... ..	...	...	...	396	2	0	...	396	2 0
18 Bandar.....	169	12	9	...	5	13 0	...	175	9 9
20 Bezorah.....	...	...	...	10	8	0	...	10	8 0
21 Vinukonda.....	95	2	1	...	...	...	...	95	2 1
22 Gollapalli... ..	...	...	...	...	...	1	0 0	1	0 0
23 Abkarry.....	...	...	...	...	...	...	32 10 0	32	10 0
Total...	7,972	2	11	420	7	9 12 4	0 20 3 4 53 9 3	8,478	11 3

Particulars of the said amount of Rupees 8,478-11-3 recommended to be remitted.

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Fasli 1269.....	7,536	4	9	410	9	0	5	15	0	16	1	4	...	...	...	7,968	14	1
" 1268.....	178	7	4	...	...	...	5	13	0	...	...	...	...	...	...	184	4	4
" 1267.....	90	6	2	...	...	...	0	8	0	4	2	0	...	...	...	95	0	2
" 1266.....	34	15	0	...	...	...	...	...	...	...	...	...	...	...	...	34	15	0
" 1265.....	83	3	8	...	...	...	...	...	...	...	...	...	...	...	...	83	3	8
" 1264.....	6	6	2	...	...	...	...	...	...	20	15	3	...	...	...	27	5	5
" 1263.....	4	0	0	...	...	...	...	...	...	...	...	...	...	...	...	4	0	0
" 1262.....	...	0	12 6	9	14	9	...	...	...	...	...	...	...	...	...	10	11	3
" 1260.....	25	4	4	...	...	...	...	...	...	...	...	...	...	...	...	25	4	4
" 1259.....	12	7	0	...	...	...	...	...	...	...	...	...	...	...	...	12	7	0
" 1258.....	...	...	...	...	...	...	...	...	...	32	10	0	...	...	...	32	10	0
Total...	7,972	2	11	420	7	9 12 4	0	20	3	4	53	9	3	...	...	8,478	11	3

48. Of this the sum of Rupees 8,058-3-6 entered in columns 2, 4, 5 and 6 is irrecoverable, being the arrears due from the deceased, deserted and poor Ryots, especially on the sandy tracts in the late Guntoor District, and also on account of the sist due on the Seri lands, which have been taken up by Kistna channels. The amount of Rupees 420-7-9 (column 2) is the arrear due on Inams reverted to Seri.

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49. The Board in their Proceedings, No. 2,610, dated 22d May 1861, paragraph 10, remarked on the large balance of arrears outstanding on the District: most part of it was due by Inamdars in the late Guntoor District, who did not pay the Jodi on the plea that the Zemindars had unduly increased it. The Inam Commissioner inquired into these balances and recommended their remission.

Proceedings of Government, dated 5th November 1860, No. 2,045.

COERCIVE MEASURES EMPLOYED IN COLLECTING REVENUE.—50. In 36 villages of 8 Taluqs, pro-

TALUQS.	Arrears of Demand.	Property valued when attached.	Sale Proceeds.
	RS.	RS.	RS.
Bapatla... ..	1,241	196	228
Repalli	402	68	92
Chandavole .. .	83	5	7
Remaining five Taluqs...	1,726	269	327
	1,194	1,121	40
	2,920	1,390	367

perty amounting to Rupees 1,390, belonging to 160 Ryots, was attached for arrears amounting to Rupees 2,920 due by them; but property, amounting to Rupees 367 only was sold. The greater portion of this as specified in the marginal note, was due from sandy tracts in the Bapatla, Repalli and Chandavole Taluqs.

ITEMS.	Fasli 1269.	Fasli 1270.	Net increase.
	RS.	RS.	RS.
Collections.. .. .	36,76,464	37,78,997	1,02,533
Charges.. .. .	3,27,153	4,81,287	1,54,134

CHARGES.—51. The marginal statement will exhibit the amount of collection and charges compared with the preceding year.

52. The net increase in the amount of charges is due chiefly to the payment of Rupees 1,08,320 to the Davarakota Zemindar, and to certain items which were disbursed, and entered as "Advances" up to last year, before being passed by the Civil Auditor, having been this year entered as "Actual charges," under instructions from the Accountant General, dated 28th March 1861, No. 2,881.

53. The causes of increase or decrease in the chief items entered in Statement No. 14, are given below.

No. 1, *Salaries, &c. of Collectors.*—The decrease in this item is attributable to the following causes:—

Rupees 12,523, were charged in Fasli 1269 in the late Guntoor District, up to 15th Dec. 1859.

„ 23,349, were charged as per orders from the Accountant General, being salaries of European Officers appointed to this District, and disbursed elsewhere.

„ 20,613. The salary of the Collector was not charged in the year under review.

„ 3,517. The salary of the Salt Deputy Collector was transferred to "Salt" in this year.

60,002 Total.

4,338 Deduct excess charge in this year on account of the Sub-Collector's salary, &c.

55,664 Remainder, net decrease.

No. 2, *Huzoor and District Establishments.* No. 3, *Saderward.*—The salaries of the Huzur Establishment and Saderward of the late Guntoor District were included in the charges of Fasli 1269 up to the amalgamation of the two Districts; but as the amount of salaries of the extra Establishment of the late Masulipatam District was included in the "Actual charges" in the current year, whereas it was entered under advances in last year, there was a net increase in both these items.

No. 4, *Extra Revenue charges*.—The increase in the Extra Revenue charges was Rupees 40,810; of this, a sum of Rupees 20,037 disbursed in Fasli 1267, on account of the salaries of the Curnums and Moonsiffs in the late Guntoor District, was entered under Advance in that Fasli; but in the year under report the said amount, as well as the sum of Rupees 19,963, paid to the same servants in the current Fasli, was entered under Actual charges, making in all Rupees 40,000. The remaining Rupees 810 is due to Sundry items.

No. 5, *Tent allowance*.—There is a decrease of Rupees 1,914 in the amount of the usual tent allowance. In that year a sum of Rupees 801 was charged in the late Fasli 1269. Guntoor District prior to its abolition. The amount of Rupees 368, being the extra tent allowance of the Salt Deputy Collector, was included under the head "Salt" in this year. The time occupied by the Collector's circuit was also short; hence the decrease in question.

No. 6, *Medical Revenue charges*.—The increase in this item is attributable to the pay of the Dresser having been disbursed for a greater period in the year under report, than in the preceding year.

No. 7, *Law charges*.—Under this head a decrease of Rupees 3,677 is observable. The marginal note will exhibit the items disbursed under the Orders of Government on account of suits in Courts.

Fasli.	Rs.
1269 ..	4,820
1270 ..	1,143

Decrease .. 3,677

Government Orders.		Amount disbursed.	
6th August 1860..	.. .. .	Rupees	318 3 7
16th February 1860, No. 244 ..	.. .. .	"	66 4 7
25th March 1861, No. 693..	.. .. .	"	686 13 9
8th December 1860, No. 2,444 ..	.. .. .	"	60 0 0
On account of certain sundry suits ..	.. .. .	"	11 4 0
Total Rupees		1,142	9 11

Nos. 9 and 10 were not incurred in the current year.

Nos. 11, 12, 13, 14, 15, 17 and 18.—These items were disbursed in Fasli 1269 as per sanction of Government entered opposite to the several items in the Statement, and were entered under "Advances" in that year; but they were included in the year under report under the head of "Actual charges."

No. 16 is a new charge explained in the Statement.

No. 19, *Abkarry*.—The increase of Rupees 654 in this item is due to the salaries of the Abkarry Establishment having been disbursed for the whole period in the year under review, while they were charged in last year (1269) only for about half the period.

No. 21, *Moturpha*.—The decrease in this item is owing to the non-entertainment of the Moturpha Establishment in the year under report.

Nos. 24–30, *Salt*.—The increase in these items is attributable to their having been included in the year under review under the head "Salt," while they were entered up to last year under "Land revenue."

Nos. 27 and 28, *Do*.—The increase in these items is attributable to their having been included in the Actual charges in this year, while they were charged to Advance fund in last year.

No. 31, *Sea Customs*.—This is due to the salary for May not having been disbursed within the year.

No. 34, *Stamps*.—The decrease is due to the reduction of commission from Rupees 5 to Rupees 3, and to the payment of salaries instead of commission.

No. 35, *Do*.—Less amount of refund was made in the year under report than in last year, under certificates granted by Courts.

VILLAGE ACCOUNTS.—54. The Village and Taluq accounts were prepared as directed in the Manual. They were examined during the Jamabundy Settlement in each Taluq. If any village accounts were found incorrect, or not prepared, the Curnums were fined, and Taluq servants were ordered to examine the accounts frequently.

55. The practice of sending the monthly Cultivation Account No. 1 to the Taluq Kacheri at the close of every month, as prescribed in the Manual, and as directed in the Board's Circular

Order, No. 1,067, dated 28th March 1859, has been observed since Fasli 1269. It is generally accurately prepared, and is useful as a check against fraud.

STATISTICS.—56. The general statistics of the District are under preparation.

LANDS ACQUIRED BY PUBLIC SERVANTS.—57. None have taken up any lands for cultivation during the year under report.

SUBORDINATE OFFICERS.—58. I have much pleasure in acknowledging the valuable assistance afforded me by Mr. Reid, the Acting Sub-Collector, who conducted the duties of a very large Division in a most efficient manner; by Mr. Melville, the Acting Head Assistant; by S. Narnayengar, Deputy Collector in charge of the Treasury; by Mr. Marjoribanks, for a time Acting Deputy Collector in charge of the Palnad and Vinukonda Taluqs, and since transferred to the Salt Department; and by D. Purushottamaiya, Head Serishtadar. The duties of all these officers have been performed in a most satisfactory manner.

59. I must not omit to mention, with sincere regret, the death of Mr. M. D'Conceicao, Salt Deputy Collector, who died suddenly in May last; in him the Government have lost a most zealous and devoted servant.

SUB-DIVISION REPORT.—60. Mr. Reid having left the District at the close of the Fasli, no separate report for the Sub-division is submitted.

MASULIPATAM,
18th September 1861.

(Signed) G. THORNHILL,
Acting Collector.

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(Signed) G. THORNHILL,
Acting Collector.

SETTLEMENT REPORT

OF

NELLORE.

1. I have the honor to report on the Settlement and Collection of the Revenue, in the District of Nellore for 1860-61, and submit the prescribed Statements, Returns, &c.

VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—2. In accordance to the orders* of Government, the amalgamation of the 17 taluks into which

* 2nd June 1860, No. 913, R. D. this District has hitherto been divided, was carried out in the

year under review; and, with the Dupad villages transferred from Kurnool, the 17 taluks were reduced to nine. Of these nine taluks, Guduru, Rapuru, Nellore, Atmakuru, Kavali, and Udayagiri form the principal division, and Kandukuru, Kanigiri and Ongole, the Sub-division. The Jamabandi of Kanigiri, I however made myself this year, as it contains the Dupad villages; leaving the Officiating Sub-Collector to make the Jamabandi of one of the taluks of the principal division instead. And, thus arranged, I also show in the margin, the names of the villages and dates, at which the settlement was made, and Pattas

By whom.	Names of Taluqs.	Villages at which the settlement was made and dates by which closed.
By the Collector.	Guduru	Yeruru ... 28th March 1861.
	Rapuru	Podalakuru ... 11th February "
	Nellore	Veguru ... 17th March "
	Atmakuru	Atmakuru ... 2nd "
	Kanigiri	Kanigiri ... 11th January "
By the Assistant Collector.	Udayagiri	Udayagiri ... 24th " "
By the Acting Sub-Collector.	Ongole	Addanki and Kot-tapatnam ... By the end of March 1861.
	Kandukuru	Singarayakonda and Ramapatnam ...
	Kavali	Kavali and Chen-nayapalem ...

issued; the full details being given in Statement No. 1.

VARIATIONS IN THE NUMBER AND TENURES OF VILLAGES WITH REMARKS ON THE NUMBER OF PATTAS THAT MAY NOT HAVE BEEN RENEWED.—3. The variations in the number of villages and their tenures during the last year are exhibited below:—

Villages.	As per last Fasli 1269.	As per present Fasli 1270.	Increase.	Decrease.
Smalley's surveyed	86	86	.....	.....
Smalley's Makta	381	381	.....	.....
Traver's Makta	127	127	.....	.....
Settled by Mr. T. V. Stonhouse	67	67	.....	.....
Ryotwar transferred from Kurnool	.....	96	96	.....
Rents for one year	1	5	4	.....
Rents for more than one year	56	68	12	.....
Amani, or the division of produce	1	6	5	.....
Shrotriem	262	243	.....	19
Amaram	18	18	.....	.....
Kattubadi	8	8	.....	.....
Sarva Inams	19	20	1	.....
Zemindari	777	777	.....	.....
Polliput	22	22	.....	.....
	1,825	1,924	118	19
Net Increase.....			99	.....

SETTLEMENT REPORT OF THE

Sanitary condition.—2nd.—Cholera, ague, and small-pox prevailed in some places. In the town of Venkatagiri, ague prevailed to such a great extent, as to induce many to leave the place for more healthy localities. The cattle of the district suffered also from murrain, but not to a great extent.

1859-60.....	11,746
1860-61.....	10,544
Decrease.....	1,202

3rd.—The Vaccine operations of the district, under the supervision of the Zillah Surgeon, in the year under review are compared with last year's in the margin. Altogether 9,815 cases, it is reported, have proved successful.

PRICES OF GRAIN.—5. The prices of grain were higher than in the preceding year, and much above the commutation standard. The marginal figures represent the average prices of the past Fasli calculated on the wholesale returns of all the taluks in accordance to the instructions laid down by the Board. And the increase over the last year is attributable in some measure to the unfavorable character of the season, and the consequent falling off in the general out-turn of the crops. It, however, must here be remarked, that in calculating the commutation rates above given, the rates of Kanigiri were not taken into account, as no information on that point was available at this office. But in computing the average prices, the market rates of Kanigiri were taken into consideration. And the averages now given cannot, for other reasons, exactly agree with those given in the monthly Returns, forwarded during the year, as expected by the Board. During the year, the number of taluks has been reduced from 17 to 9. The monthly Returns sent to the Board showed the average of so many taluks, as there happened then to be. For the present Return, the averages of only 9 taluks have been taken; and with these varying numbers it is clear the averages will not correspond.			
	Fasli	Fasli	Commutation
	1269	1270.	rates.
	RS.	RS.	RS.
Wet.....	122	128	86 per garce.
Dry.....	138	157	128 do. do.

Circular, 17th June 1861, No. 3,140, paragraph 3.

Per Cent. on
holdings Rs. 7.

Items.	Dry.		Wet.		Garden.		Total.	
	Acres.	Assessment. RS.	Acres.	Assessment. RS.	Acres.	Assessment. RS.	Acres.	Assessment. RS.
<i>Items.</i>								
Ryots' Holdings in Fasil 1270.	3,56,613	4,98,522	1,38,631	7,19,958	19,680	1,04,990	5,14,324	13,23,470
<i>Deduct</i>								
Lands given up in Fasil 1270.	16,390	21,667	15,749	78,000	903	4,676	33,042	1,04,343
Lands taken up in Fasil 1270.	56,851	57,103	4,476	23,744	3,584	27,579	64,911	1,08,426
Total Ryots' Hold- ings in Fasil 1270.	3,97,074	5,33,958	1,27,358	6,65,702	21,761	1,27,893	5,46,193	13,27,553
Increase.	40,461	35,436	0	0	2,681	22,903	43,142	58,339
Decrease.	0	0	11,273	54,256	0	0	11,273	54,256
					Net increase.		31,869	4,083

RYOTS' HOLDINGS.—6. The extent of land held during the year under report, as compared with the previous year, is given in the margin. It will be seen that the dry land occupied was 3,97,074 acres, assessed at 5,33,958 Rupees, or 40,461 acres assessed at 35,436 Rupees in excess of the previous year. The garden land was 21,761 acres, bearing an assessment of Rupees 1,27,893 or 2,681 acres, yielding Rupees 22,903 more than in the previous year. The increase in both cases being owing partly to the transfer of Kanigiri in which the area in occupancy was 32,146 acres of dry land, and 3,054 acres of garden land, assessed at Rupees 26,354 and 24,743 respectively, and partly to the recent reductions of assessment, the enhancement of market prices, and the Ryots having in parts been led to anticipate a better season.

2nd.—By the transfer of Kanigiri 348 acres of wet land, paying a revenue of Rupees 3,285, have been added to the irrigable area in occupation. But this is but a small set off against the large relinquishments made in the other

taluks chiefly in the beds of tanks.* And the net decrease,

under the head of irrigated lands, amounts, on the whole, to 11,273 acres, bearing an assessment of Rupees 54,256. The extent to which the dry and garden lands have been relinquished calls for no special remark.

Kanigiri Taluk transferred.

	Acres.	Assessment. RS.
* Dry.	27,245	23,545
Garden.	2,936	24,168
	30,181	47,713

considerable decrease 20,831 acres, assessed at Rupees 1,04,476 in wet cultivation, and Rupees 5,651 in the amount of Tirvajasti and Fasiljasti, is attributable to the unfavorable nature of the season.

ACTUAL CULTIVATION.—7. As exhibited below, the actual cultivation in all three descriptions of lands amounted to 4,57,523 acres, assessed at Rupees 11,15,835, including Tirvajasti and Fasiljasti. The increase of 33,132 acres in dry cultivation, and of 2,389 acres in garden cultivation* is chiefly owing to the transfer of Kanigiri; and the

SETTLEMENT REPORT OF THE

Items.	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
	Acres.	rs.	Acres.	rs.	Acres.	rs.	Acres.	rs.
Dry.....	3,08,788	4,40,446	3,41,920	4,72,091	33,132	31,645	0	0
Wet.....	1,16,208	6,08,565	95,377	5,04,089	0	0	20,831	1,04,476
Garden.....	17,837	98,219	20,226	1,19,250	2,389	21,031	0	0
Total.....	4,42,833	11,47,230	4,57,523	10,95,430	35,521	52,676	20,831	1,04,476
Additional assessment and 2nd crop.....	0	26,056	0	20,405	0	0	0	5,651
Total...	0	11,73,286	0	11,15,835	0	0	0	1,10,127
				Net increase.	14,690		Net decrease.	57,451

		Waste charged.	Waste remitted.	Total.
		rs.	rs.	rs.
Whole fields left waste.. . . .	Dry.....	41,083	4,712	45,795
	Wet.....	2,858	1,34,665	1,37,523
	Garden.....	3,443	3,416	6,859
	Total.....	47,384	1,42,793	1,90,177
Where a portion of a field had been left waste.....	Dry.....	15,217	855	16,072
	Wet.....	536	23,553	24,089
	Garden.....	1,336	450	1,786
	Total.....	17,089	24,358	41,947
Grand Total.....		64,473	1,67,651	*2,32,124

* Per centage for waste on total holdings Rupees 17½.

Board, as contained in their Circular Proceedings of date the 17th June 1858, paragraph 2, were carefully attended to.

2nd.—The waste charged as compared with the corresponding items in last year is shown below:—

	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	rs.	rs.	rs.	rs.
Dry.....	50,523	56,300	5,777	0
Wet.....	20,902	3,394	0	17,508
Garden.....	4,318	4,779	461	0
Total.....	75,743	64,473	6,238	17,508
			Net decrease.	11,270.

3rd.—The increase of Rupees 6,238 shown above includes the sum charged to the Ryots of Kanigiri, to the extent of 2,204 Rupees under Dry, 27 Rupees under Wet, and 488 Rupees under Garden lands. The decrease of 17,508 Rupees under the head of Wet is owing to the badness of the season.

4th.—The amounts of remission allowed on whole fields, left uncultivated, are given below:—

	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	rs.	rs.	rs.	rs.
Dry waste.....	6,867	4,712	0	2,155
Wet.....	71,144	1,34,665	63,521	0
Garden.....	1,600	3,416	1,816	0
Total.....	79,611	1,42,793	65,337	2,155

5th.—Of the total sum, which includes 1,400 Rupees allowed in Kanigiri, Rupees 1,40,731 was remitted for the reason given in accounting for the decrease in waste charged, and only Rupees 560 for Pattadars deceased

Items.	Dry.	Wet.	Garden.	Total.
	RS.	RS.	RS.	RS.
For want of rain.....	3,162	1,34,321	3,248	1,40,731
Death and desertion.....	446	77	37	560
For other reasons.....	1,104	267	141	1,502
Total....	4,712	1,34,665	3,416	1,42,793

&c., and Rupees 1,502 for other reasons, as shown in the margin. These details are given at the foot of Enclosure B to Statement No. 3, as directed in the Board's Proceedings of the 7th July 1860, paragraph 16, No. 3,145. The "other reasons" being numerous, and the

item small, it seems unnecessary to go into details on this point. And the only item that seems to call for special remark is the remission under the head of "Garden" which is apparently in opposition to orders, but not so in reality. Where "Garden waste" has been remitted, it has been garden dependent for its supply either on tanks or channels, and therefore justly entitled, it was considered, to a remission of assessment where that supply was not forthcoming.

PARTICULARS OF REMISSIONS.—9. Statement No. 4 exhibits the particulars of the remissions that were made during the year under review. The total sum remitted, it will be seen, was Rupees 53,443, or Rupees 11,384 in excess of the former year. This increase was caused partly

* Trijai. by the unfavorable character of the season, partly by the remissions of $\frac{1}{4}$ rd* and $\frac{1}{4}$ th†
† Choudayi. the assessment that had to be granted in Kanigiri, and partly by cowle remissions on cowles having still some time to run out. The details are shown below :—

	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1 Shamilat Banjer... ..	20,887	24,858	3,971	.....
2 Shavi.	1,592	6,045	4,453	.....
3 Panibudti... ..	4,515	.....	.....	4,515
4 Tirva Kammi.	1,491	850	.....	641
5 Discretionary remission....	289	41	.....	248
6 Payamali... ..	417	.....	.....	417
7 Trijai... ..	.....	8,432	8,432	.....
8 Choudayi... ..	.....	5,859	5,859	.....
9 Kattagutta... ..	.....	238	238	.....
10 Dasabandham... ..	.....	61	61	.....
11 Paimayashi Kammi. ....	.....	16	16	.....
12 Remissions to Shrotriendars... ..	.....	483	483	.....
13 Cowle remission... ..	12,832	6,530	.....	6,302
14 Tammavaram Munsiff's salary.	36	30	.....	6
	42,059	53,443	23,513	12,129
	Net increase.		11,384	

1st.—The remission, on account of portions of fields left waste, although prohibited by Government under dates the 18th* June and 25th July† 1859, were granted by me where the fields were very large, or, in irrigated lands, the Ryots had manifestly cultivated up to the quantity of water available; the nature of the season rendering this course imperative. These details are given at the foot of Statement No. 4, as required by the Board.

2nd.—The remission on withered wet crops amounted to 6,045 Rupees; and, considering the badness of the season, I regret that, consistently with the rules, I could not make it larger. The instructions of the Board on this subject were strictly followed out, and remissions were only granted in those cases, in which the stubble being on the land, afforded tangible proof of the actual loss sustained. Where the profits computed to have been realised by the Ryots from the present

	RS.
Fasli 1269... ..	1,592
" 1270	6,045
Increase... ..	4,453

high prices, compensated either wholly or in part the loss on the withered crop, a proportionate decrease was made in the remissions claimed. And, again, where the villagers had failed to supply the customary labor for clearing channels, the remissions were refused, although claimable with reference to both the preceding considerations; and in this way the amount of Shavi remissions was greatly reduced. But, as regards the first and second considerations, I am by no means satisfied with present arrangements, and I propose to bring the whole subject before the Board directly.

3rd.—The Board will observe that under the head of Panibudti there were no remissions in the year under review. And all who hold lands liable to be submerged, having been invited to throw them up, and having freely availed themselves of the advice given, I am not aware of any reasons that could justify the re-appearance in our accounts, hereafter, of remissions under this head.

4th.—The remission granted as Tirva Kammi was Rupees 850 against Rupees 1,491 in last year; and I am sorry that this remission, which is contrary to the orders of Government, should still have to be shown. But causes, that could not be avoided, have rendered it necessary, and the details are subjoined:—

	RS.	A.	P.
Tanks breached, and the villages (2) in bad condition...	150	4	9
Ryots in indigent circumstances...	14	7	1
Under a canal an aqueduct on which is in bad order...	425	12	1
In accordance to the local usage of the Dupad villages in Kanigiri for failure of supply from tanks and wells...	223	13	3
Do. do. remitted in consideration of repairs made to a ruined well...	35	5	10
Total.....	849	11	0

I have given out that these remissions will in no case be given again, and I hope that they will not be seen in next year's Report.

5th.—The item of discretionary remissions is extremely small, being only Rupees 41, and calls for no special remark.

6th.—No remissions as might be expected were found necessary this year on account of Payamali, or land washed away by floods.

7th.—The next five items are remissions granted in the new taluk of Kanigiri. Trijai is a reduction for one-third of the assessment on all garden lands. Choudayi, or one-fourth of the ordinary assessment, is the remission on all dry and wet lands assessed above a certain rate. Kattagutta is the permanent remission granted to certain Ryots in consideration of their having reclaimed lands overgrown with jungle, and constructed Irrigation works, &c., at their own expense. And Dasabandham and Paimayashikammi are deductions made in the assessment with reference, in the former case to the construction of tanks only, and in the latter case to errors in measurement, all of which remissions, being the custom of the taluk to which the Dupad villages hitherto belonged, were continued by me as usual.

8th.—A sum of Rupees 483 was remitted to certain land-holders of the Kanigiri taluk styled Shrotriendars, although the tenure of their villages is different from that of the Nellore Shrotriems. The villages, where these remissions were made, are entered in the list of Government villages, and have been duly surveyed and assessed. The Ryots cultivating in these villages are allowed, according to local usage, the usual remissions of one-fourth or one-third of the assessment; and the remainder is divided into half, or one-quarter and three-quarter shares, as the case may be, between the Government and the so-called Shrotriendars, who frequently are the village officers also, and collecting the assessment on the village, retain their own share and pay the balance into Government.

NELLORE DISTRICT.

9

Fasli 1269.	Fasli 1270.	Decrease.
RS.	RS.	RS.
12,532	6,530	6,302

9th.—The remissions on progressive Cowle amounted, as shown in the margin, to Rupees 6,530, and are old grants having still some time to run.

PARTICULARS OF SUNDRY ITEMS.—10. The particulars of Sundry Items are given at the back of Statement No. 4. They amount to Rupees 1,86,735, of which Rupees 1,433 belong to Kanigiri.

For the sake of easy reference, the items in which a decrease is observable, compared to last year, are entered in the margin.

Items.	Fasli 1269.	Fasli 1270.	Decrease.
	RS.	RS.	RS.
Inam Bedigas.....	26,294	24,478	1,816
Russums.....	13,188	12,043	1,145
Fruit trees.....	1,765	1,532	233
Pullari, Kancha and Amanat	1,07,297	1,05,903	1,394
Chayroot.....	1,359	1,128	231
Firewood.....	3,317	390	2,927

1st.—A decrease of Rupees 1,816 in quit-rent on Inams was caused by the Inams having been left waste for want of water, and the quit-rent remitted.

2nd.—The decrease of Rupees 1,145 under the head of Stalakarnums' Russums is attributable to the same cause as decreased the quit-rents.

3rd.—The net decrease of Rupees 233 under Palmyra and fruit trees was occasioned by land with palms on it having been taken up for cultivation, and on the other hand there having been a small rise in the rent of fruit trees.

4th.—In conformity to the orders of Government, dated 2nd May 1860, No. 701, the pasture lands, or Kanchas as they are called here, were let at public auction, taluk by taluk, at the same time and place; and the revenue realised was Rupees 8,629, against Rupees 8,556 in the previous year. This added to the other items of Pullari gives a total of Rupees 1,05,903, or 1,394 Rupees less than in the former year, a net decrease attributable partly to remission allowed on grazing lands brought under cultivation, and partly to remission of Amanat Sist, which were given in full or in part, as the state of the season and circumstances of the village rendered necessary.

5th.—The amount of Chayroot shows a decrease of Rupees 231, which is owing to the failure of seasonable rains, and the consequent absence of bids for renting. The decrease of Rupees 2,927, under the head of Firewood, is the result of conservancy arrangements, which it is hoped will place the Government woods and forests on a more satisfactory footing hereafter, and is chiefly occasioned by all cutting being prohibited, at present, in the jungles near Ramapatam, which were being rapidly destroyed.

	Kuttubadi	Attached Kandrigas.	Inam Tafrik.
	RS.	RS.	RS.
Fasli 1269...	1,329	3,937	.....
" 1270..	1,491	4,137	951
Increase.....	162	200	951

11. Under the heads of Kuttubadies, attached Kandrigas, and Inam Tafrik, there was an increase of 162, 200, and 951 Rupees, respectively. The increase in the first and third items occurred in

consequence of the transfer of the Dupad villages, and the increase in the second item resulted from the out-turn of the Kandrigas under Amani management having proved larger than in the last year.

2nd.—The Inam Tafrik is an item that appears for the first time in the accounts of this District. It is levied in the Dupad villages at the rate of 5 per cent. on the ordinary rates of assessment, from Ryots cultivating Inams in addition to Patta lands, and at 10 per cent. from those who cultivate Inams only.

EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS, AS SUGAR-CANE, COTTON AND INDIGO.—12.

Items.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Sugar-cane...	13	13	...	...
Cotton..	13,104	13,730	626	...
Indigo..	27,968	14,443	..	13,525
Total...	41,085	28,186	626	13,525

The Statement No. 7 exhibits the cultivation with special products as shown in the margin, and calls for little remark. The adverse season has told, it will be seen, on Indigo, as might be expected.

ABSTRACT STATEMENT OF THE GENERAL RESULT OF THE LAND REVENUE SETTLEMENT COMPARED WITH THE PRECEDING FASLI.—13. A Comparative Statement of the Land Revenue Demands of the present and past Faslis is given below, as required in paragraph 17 of the Circular Order, No. 3,467, dated 2nd September 1859.

SETTLEMENT REPORT OF THE

Items.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Assessment on the lands in occupation at the ordinary rates of assessment... ..	18,23,470	13,27,553	4,083	.....
Amount remitted on fields left wholly uncultivated... ..	79,611	1,42,793	63,182	.....
Remainder.....	12,43,859	11,84,760	.....	59,099
<i>Particulars of the Remainder.</i>				
Assessment on lands actually cultivated... ..	11,47,230	10,95,430	.....	51,800
Do. on lands not cultivated, either wholly or in part... ..	96,629	89,330	.....	7,299
Total.....	12,43,859	11,84,760	.....	59,099
Additional assessment, or second crops in irrigated lands... ..	9,348	3,553	.....	5,795
Additional assessment where water has been temporarily supplied for irrigation... ..	16,708	16,852	144	.....
Total.....	12,69,915	12,05,165	144	64,894
Remissions as per Statement No. 4, and paragraph 9 of this Report... ..	42,059	53,443	11,384	.....
Remainder.....	12,27,856	11,51,722	11,240	61,894
Add Sundry Items as per Statement No. 4, and paragraph 10 of this Report... ..	1,93,419	1,86,735	.....	6,684
Total.....	14,21,275	13,38,457	11,240	71,578
			Net Decrease....	82,818
<i>As per Statement No. 10.</i>				
Amani... ..	35	1,792	1,757	.....
Rents for one year... ..	400	2,620	2,220	.....
Rents for more than one year... ..	37,407	44,856	7,449	.....
Shrotriems... ..	81,390	69,107	.....	12,283
Peshkush... ..	4,20,462	4,20,462	.....	.....
Total.....	5,39,694	5,38,837	11,426	12,283
Grand Total of Land Revenue.....	19,60,969	18,77,294	186	83,861
			Net Decrease....	83,675

2nd.—The gross decrease in the Land Revenue amounts, it will be seen, to Rupees 82,818, and, as already stated, is the result in part of the large remissions rendered necessary by the unfavorable character of the season, and in part to the large number of relinquishments given in, in the year under notice. Neither do the figures given show the true extent to which the demand in the current year has been reduced by the above causes, for the demand, as given, includes the new taluk of Kanigiri, which gave us a net increase of 41,848 Rupees, as exhibited in column 26 of Statement No. 3, and which sum should be excluded from the demand of the current year to

Twenty resumed Shrotriems.....	RS. 12,316
Reduction for land taken for roads.....	85
Total.....	12,401
Deduct on account of the village of Kopalli, transferred to this Dis- trict with the Dupad villages.....	118
Remainder..	12,283

secure a fair comparison. The increase of Revenue under the heads of "Amani" and "Rents," is owing to the increased number of villages brought under those tenures (see paragraph 3). As shown in the margin there is a large decrease of Rupees 12,283 in quit-rent on Shrotriems, which was caused chiefly by the resumption of 20 villages for arrears of Revenue, and the reduction of Jodi on 3 villages of the Sub-division, in compensation for lands taken up for roads.

Items.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkarry.....	36,124	36,124	...	...
Moturpha.....	16,384	16,527	143	...
Salt.....	6,16,048	8,62,043	2,45,995	...
Sea Customs.....	335	110	...	225
Frontier duties.....	...	...	...	...
Stamps.....	25,457	41,710	16,253	...
Income tax.....	...	39,048	99,048	...
Total..	6,94,348	10,55,562	3,61,439	225
		Net Increase.	3,61,214	

SUNDRY SOURCES OF REVENUE.—14. A Comparative Statement of sundry items is given in the margin. Exclusive of Kanigiri the decrease in Moturpha is 1,842 Rupees, which has been caused by the exemption of persons paying Income tax. Including the Moturpha of Kanigiri, amounting to 1,985 Rupees, the increase is only Rupees 143.

2nd.—In the Salt Revenue there is a net increase of Rupees 2,45,995 as detailed in Enclosure A. to Statement No. 10, and in the annexed Abstract:—

Items.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Home consumption... ..	2,19,507	2,49,961	30,454	...
Inland consumption... ..	3,67,390	5,83,631	2,16,241	...
Export by sea... ..	29,151	28,451	...	700
Total...	6,16,048	8,62,043	2,46,695	700
Extra Revenue... ..	139	349	210	...
Total...	6,16,187	8,62,392	2,46,905	700
		Net Increase.	2,46,205	...

3rd.—Considering the importance of the interests involved, and the amount of Revenue depending on the operations in the Salt Department, I deemed it advisable to call on the Deputy Collector in charge to submit a report on the Salt Department, in the same manner as the Sub-Collector reports on the Sub-division of the District entrusted to his immediate care. And Narayana-sami Mudali, the Deputy Collector in charge of the Salt Department, has reported so fully and clearly on the operations of the year under review in the Salt Department that, forwarding his report and the Statements attached, it will only be necessary to refer briefly to those points, to which I would specially call the attention of the Board, and those points on which the Board would probably wish for special comments from myself.

4th.—Following the course adopted by the Deputy Collector in detailing his proceedings, I would beg to call the especial attention of the Board, in the first place, to the very marked improvements in the dates by which manufacture has been commenced and completed, and the Salt stored in 1860-61, compared with previous years. Beginning to scrape in April and May, in former years, the storage was not completed till October and November: in one case, till January in the following year, the Salt having been out the whole of the monsoon. Whilst, in this year, beginning to scrape in February, our storage was completed by the 14th August, though the quantity of Salt stored was above the average. In fact the storage was completed considerably before they had finished their scraping in most of the previous years, and the good effects of this timely harvesting, I need not dwell on.

5th.—The same working to time is equally observable in the payments of the manufacturers' share, which will not be without its effects on the manufacturers. By the 14th August the store-age was closed, by the 28th idem orders had been issued for the payment of the whole of the manufacturers' share, save Rupees 1,030-5-1, the accounts for which had been received, but returned for correction.

6th.—Again, I would respectfully call the Board's attention to the very satisfactory decrease in the amount of wastage. Whilst, as regards the wastage recommended to be written off, this will be brought forward subsequently in its proper place.

7th.—In addition to the causes given by the Deputy Collector, as having contributed to create the large increase of 1,99,286 maunds in the quantity of Salt sold for the Home and Inland trade, and of Rupees 2,23,187 in the general receipts, irrespective of the recent rise in price, I am of opinion, from the chief increase being in the north, that it is partly owing to our having drawn away a portion of the Kistna trade; that it is not an increased consumption, but an increase in the circle of our customers. And on this point the Collector of the Kistna District seems to be of opinion that other causes have had their effect, of which however no proof whatever has as yet been afforded.

8th.—In regard to the point mooted by the Deputy Collector of the decrease to be anticipated in the sales of Marine Salt, if the rise in price on the coast is not followed by similar measures in the interior, with reference to earth Salt, I think the attention of the Board may be most fitly given. No doubt carriage is the great item of cost. But every rise of price on the coast will have its effect; and the sales of earth Salt cannot, I think, be too closely watched; for we should, assuredly, so arrange our fiscal system, that the wholesome Salt should be the cheaper article in the market.

9th.—The cotton road, to which the Deputy Collector refers, is already in hand. And, with reference to the comments passed on the character of his subordinates, I beg to state that I fully agree in them, but think, as the men are in employment, it would scarce meet with the approval of Government were I to act on those opinions, and that the best way will be to wait, till the establishment is reorganized, which measure may, I presume, be expected to be carried out shortly.

10th.—In Enclosure A. to Statement 10, the Extra Revenue of Salt under Fasli 1269 is entered at 6,16,048 Rupees, which differs from the entry of the last Report by 139 Rupees, in consequence of this sum, being the amount of fines and gain by retail, having been transferred * Clause 2. to the head "Sundry Items," as shown in paragraph 14* of this Report.

11th.—A decrease of 225 Rupees has occurred under the head of Sea Customs, in consequence of goods having been exported on a small scale, and the details on which point are given by the Deputy Collector in his Report.

12th.—The Stamp Revenue shows an increase of 16,253 Rupees over that of the last year, which is of course attributable to the sale of Stamps having increased under Act XXXVI of 1860, and the Stamp penalties amounting to Rupees 1,342 having been transferred from the Judicial to this head as per orders of 25th February 1860.*

* Circular No. 2,102 from the Accountant General, Fort Saint George.

13th.—With regard to the Income Tax, it has not been possible to institute a comparison.

14th.—From my special report on this subject under date the 9th instant, and in accordance to the Board's Miscellaneous Circular of 30th May last, No. 2,744, the Board will have learnt that the total demand under this head, for the year under review, has been fixed at Rupees 99,048; and as the Board will probably wish to know how this demand has been apportioned in the annexed Statement, I beg to give the amount of demand for each taluk, and for the four Magisterial Sub-divisions of the Venkatagiri Zemindari. The taluks, the Board will observe, have been arranged according to classes; and the amount of Income Tax has been compared with the population and Revenue from other sources, so far as these data are available, and the collections under Schedules 3 and 4 are concerned. Whilst, of course, it must be kept in mind, that the Income Tax year falls one month later than the revenue year, with reference to which all other items in this report are calculated.

Names of Taluks and the Class.	1	2	3	4	5	Per Centage of Income Tax		Remarks.
						On Population.	On Revenue.	
		Sq. Miles.	No.	RS.	A. P.	RS.	RS.	
2. Nellore	...	640	1,37,156	3,36,886	12 5	16,414	4 1	
3. { Ongole	...	835	1,47,652	2,50,405	2 10	20,064	0 0	
3. { Kandakuru	...	731	94,803	2,04,735	12 4	2,919	13 0	
3. { Guduru	...	689	73,811	1,83,590	7 2	6,152	10 6	
4. { Arnakuru	...	500	79,311	1,44,978	6 7	5,930	3 0	
4. { Kavali	...	598	49,737	1,21,651	15 7	4,383	2 0	
5. { Rapuru	...	644	46,948	1,00,461	1 4	4,509	3 4	
5. { Udayagiri	...	862	73,678	81,264	15 5	2,736	2 0	
5. { Kanigiri	...	990	1,01,998	44,047	10 0	2,856	12 0	
Total...		6,489	8,05,094	14,68,022	3 8	65,966	1 11	
<i>Divisions.</i>								
1. Venkatagiri	...	456 1/2	68,824	* 8,00,000 0 0	8 1	18,284	8 1	
2. Poluru	...	442	22,161		5 0	1,268	5 0	
1. Podile	...	631	41,777		2 0	689	2 0	
1. Darsi	...	588	56,008		0 0	2,588	0 0	
Total...		2,117 1/2	1,88,770	8,00,000	0 0	22,829	15 1	
<i>Grand Total...</i>								
Income Tax under Schedules 3 and 4	...	8,606 1/2	9,93,864	22,68,022	3 8	88,796	1 0	
Total...		10,251	12 5	
Total...		99,047	13 5	

* This is an estimate, and, if correct as regards the Zemindari, is incorrect as regards the Sub-divisions, as it includes the Land Revenue paid by the late Gopulapuli Division now included in the Kanigiri taluk, the Ongole villages, &c., the Income Tax on which is included in the said Taluk Returns, as regards those that live there.

† Whilst the total Zemindari per centage on the population, 12 per cent., is high, because the above population is not included, though the Income Tax on those villages is, as regards the Zemindar.

15th.—Till this Statement was made out, on getting to this portion of the report, I had been working in entire darkness, as to the relative incidence of the tax as compared with Revenue from other sources, and population. And, although neither of these comparisons are what can be in any way considered reliable data, still, to a certain extent, they indicate how far we have succeeded in a just apportionment of a newly imposed tax. Where they do not tally, I can explain the cause. And the general agreement they exhibit, which is a matter of sincere satisfaction to myself, will I hope, be gratifying to the Board also.

16th.—Taking first the population, and excluding the Venkatagiri Zemindar, it will be observed that the incidence of the tax varies from two Annas in Ongole to something less than half an Anna a head in Kanigiri, the former taluk having the thriving ports of Kottapatnam and Itanukala, and the latter being an inland taluk with no great quantity of trade, and not quite so well off as Udayagiri, an adjacent inland taluk, in which it will be observed the tax averages $3\frac{3}{4}$ per cent., or rather more than half an Anna a head. Whilst, taking the assessment on the Zemindar of Venkatagiri, and his Zemindari generally, so far as shown by the four Magisterial Sub-divisions, we have an average of 12 per cent. on the population, or slightly below 2 Annas a head.

17th.—Taking again the Revenue from other sources, exclusive of Abkarry, Salt, Stamps, &c., and comparing the newly levied tax with the standing imposts thus represented, there are no deviations that cannot be accounted for. With three exceptions, the average, it will be observed, varies not more than 1 per cent. It is $4\frac{3}{4}$ in the well-to-do taluk of Nellore, 4 per cent. in Atmakur, also on the river, $3\frac{1}{4}$ and $3\frac{1}{4}$ in the coast taluks of Kavali and Guduru, and $3\frac{1}{4}$ in Udayagiri, which, though comparatively a poor inland taluk, properly stands high when the Income tax is compared with the Land Revenue, because it contains a large number of the Kalahastri villages, the Land Revenue on which is of course not exhibited. It is a similar cause that raises the average of the Income tax to $6\frac{1}{4}$ in Kanigiri, which contains besides the 99 poor villages received from Kurnool, the remainder of the Kalahastri villages to the north, and what was formerly the Gogalapalli division of the Venkatagiri Zemindari. Whilst, on the Zemindari, the assessment of which I have estimated at 8 lacs, if the lands were held direct of Government, the average, in like manner, falls low, viz., $2\frac{1}{4}$ per cent., because the Income tax on the outlying portion is included in the Ryotwar taluks. In Rapuru the average rises partly with reference to the large number of villages held on favorable tenure, but more, I fear, with reference to other reasons, viz., a vacant Tahsildarship; and the correction of this assessment shall have my close attention, which also would have been given to the revision of the assessment of the taluk of Kandakuru, had not the extension to this Presidency of Act XXI of 1861 prevented it.

18th.—In Nellore the assessment has been fixed too low: many have got off for a fraction of what they ought to have been assessed in. But the Tahsildar of Nellore had, comparatively, a difficult duty to perform. He has performed it fairly. And it is only in Kandakuru that the interests of Government have been grossly betrayed. In Ongole the classifiers supplemented lists, that perhaps the Tahsildar might himself have completed, had he had time; whilst the rates he fixed were decidedly fixed with great care, and knowledge of the circumstances of those assessed. In Kandakuru, on the other hand, all was unsatisfactory. The classifiers gave few additional names. The Tahsildar under-rated the people as much as it was in his power, without making the imposition of the tax a manifest farce. And, if it had not been the first year of the tax, it would have been my duty to recommend that Kasikala Raghupute Row, the Tahsildar of Kandakuru, and at present in the 3rd class, should be removed and degraded. But, with the exception of this man's taluk, and with the exception previously referred to, the imposition of the new tax has, I believe, been very fairly apportioned. It is much pleasure to me to make this report to the Board, and the importance of the subject will, perhaps, be considered to justify the length to which these remarks have extended.

15. The particulars of Land and Sundry Items entered in Enclosure A to Statement No. 10 are entered below in Abstract. The total there given includes, I must remind the Board, 43,951 Rupees, the revenue of Kanigiri.

Items.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Peshkash...	4,20,462	4,20,462	...	...
Shrotriums...	78,439	66,156	...	12,283
Amaras...	2,624	2,624	...	...
Kattubadies...	327	327	...	...
	81,390	69,107	...	12,283
Rent for more than one year...	37,407	44,856	7,449	...
One year's rent...	400	2,620	2,220	...
Ryotwar...	14,21,275	13,38,457	...	82,818
Amani...	35	1,792	1,757	...
Total Land Revenue...	19,60,969	18,77,294	11,426	95,101
Abkarry...	36,124	36,124	...	...
Moturpha...	16,384	16,527	143	...
Salt...	6,16,048	8,62,043	2,45,995	...
Sea Customs...	335	110	...	225
Frontier duties...	...	...	...	...
Stamps...	25,457	41,710	16,253	...
	6,94,348	9,56,514	2,62,391	225
Total Land and Sundry Sources...	26,55,317	28,33,808	2,73,817	95,326
Net Increase...	...	...	1,78,491	...
Income Tax...	...	99,048	99,048	...
	26,55,317	29,32,856	2,77,539	...

N. B.—The items of Ryotwar, and rents for one year as given here will not agree with the items so exhibited in the monthly accounts, the cause of which is given in the 3rd paragraph of this report.

EXTRA REVENUE.—16. The items composing this branch of revenue are given in Statement No. 9, and Abstract thereof, as compared with the former year, is appended below :—

Items.	Fasli 1264.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Extra Revenue.....	7,124	5,859	...	1,265
Interest.....	566	485	...	81
Total.....	7,690	6,344	...	1,346

2nd.—The decrease, which would have been greater by Rupees 97, but for the transfer of Kanigiri, is owing to there having been no adjustment from the head of Deposit this year, as was

the case in the year preceding, and the receipts under the head of Dowle Izapha having been smaller than in the former year.

3rd.—The decrease of Rupees 81 in the item of Interest is caused by the punctual payment of Peshkash on the part of Zemindars. In the comparative Abstract above given, and Statement No. 9, the amount of Sevayi Zama for Fasli 1269 has been entered at Rupees 7,124, which differs from that given in the margin of paragraph 15 of my last Settlement Report, where it was stated at 6,985 Rupees; this difference being caused by the item of 139 Rupees in the Salt Department above referred to, and included in the figures now given in conformity to the orders of the Board of the 19th June 1861, No. 3,140.

DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF REVENUE.—17. The Statement No. 11, exhibits a detailed account of Demand, Collection and Balance of all Sources of Revenue for the current year, an abstract of which is given below :—

Items.	Demand for Fasli 1270.	Collections up to the end of June.	Collections to the end of August.	Total Collections.	Balance.
	RS.	RS.	RS.	RS.	RS.
1. Land Revenue.	18,77,294	16,06,092	2,42,503	18,48,595	28,699
2. Sundry Sources of Revenue... ..	9,56,514	9,49,629	5,719	9,55,348	1,166
Total... ..	28,33,808	25,55,721	2,48,222	28,03,943	29,865
3. Extra Revenue... ..	5,859	5,542	95	5,637	222
4. Interest... ..	485	353	...	353	132
	28,40,152	25,61,616	2,48,317	28,09,933	30,219
Per centage.... ..	...	...	...	...	RS. A. P. 1 1 0
5. Income Tax.... ..	99,048	...	...	91,693	7,355
	29,39,200	...	...	29,01,626	37,574

Faslis.	Balance Rs.
1264....	1,07,194
1265....	84,264
1266....	60,087
1267....	74,930
1268....	55,580
1269....	44,069

2nd.—The balance outstanding up to the date of the Jamabandi report for the past six Faslis is shown in the margin. Whilst the outstanding balance for the current year, it will be seen, amounts only to Rupees 37,483, for realising which measures have been taken, and which exhibits a gradual and steady reduction in the amount of arrears outstanding, that will, I trust, have the Board's approval.

3rd.—Of the said arrears, Rupees 561 is due under the head of Permanently settled by the Zemindar of Mutyalapadu. Again, Rupees 3,498 stands against Shrotriums, a separate report on which will be shortly submitted. Rupees 1,539 is due by renters for more than one year, and 100 Rupees by renters for one year. Under the head of Ryotwar the arrears amount to Rupees 22,251, or 1½ per cent. of the Demand. Rupees 750 stands against Amani villages; whilst 110 Rupees appear under the head of Abkarry, being the remission claimed by renters for having shut up their shops in consequence of the passage of troops.

4th.—These claims will be inquired into and disposed of at an early date.

5th.—The Moturpha balance is Rupees 1,056. This has been caused by the collection having been held in abeyance for some months, for reasons already stated in accounting for the non-issue of Pattas. Rupees 132 is under the head of Interest. It is due by the Zemindars of Venkatagiri and Choondi, and will be shortly realized.

NELLORE DISTRICT.

17

6th.—The balance under the head of Income tax is Rupees 7,355, which speaks well for the readiness with which the District has met the imposition of a new tax; and which balance will of course be realized shortly, and, it will be observed, is under 7½ per cent., or in other words 92½ per cent. of the tax have been collected it may be said in the year.

DEMAND, COLLECTION AND BALANCE OF ARREARS.—18. Statement No. 13 shows Faslīwar the old balances still outstanding with particulars, and I append below an Abstract.

Items.	Balances outstanding at the end of Fash 1269.			Amount remitted in Fash 1270.			Remainder.			Collections to the end of Fash 1270.			Collections in the months of July and August.			Total Collections.			Balance outstanding at the close of August.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1																					
Peshkash	7,296	5	7	18,338	14	7	7,296	5	7	4,998	10	8	1,212	2	2	6,210	12	10	1,085	8	9
Shrotriens	45,075	13	2	579	8	0	26,736	14	7	13,010	4	8	197	11	8	13,208	0	4	13,528	14	8
Rent for three years...	1,210	14	6	...	...	...	631	6	6	631	6	6	...	...	...	631	6	6	...	...	...
Rent for one year...	829	0	8	...	...	...	829	0	8	71	1	9	...	...	...	71	1	9	...	...	...
Ryotwar	96,878	7	3	4,702	0	9	92,176	6	6	84,907	9	2	343	4	0	85,250	13	2	6,925	9	4
Stalakarums	3,381	15	9	503	2	2	2,878	13	7	2,247	2	11	13	14	6	2,261	1	5	617	12	2
Division of produce...	98	1	2	59	9	3	38	7	11	38	7	11	...	...	...	38	7	11	...	...	...
	1,54,770	10	1	24,183	2	9	1,30,587	7	4	1,05,904	11	7	1,767	0	4	1,07,671	11	11	22,915	11	5
Abkarry	665	1	10	...	...	...	665	1	10	665	1	10	...	...	...	665	1	10	...	...	...
Moturpha	1,404	15	9	87	1	11	1,317	13	10	1,101	10	8	11	13	0	1,113	7	8	204	6	2
Sevaya Jama...	1,567	9	5	294	10	6	1,272	14	11	300	6	0	41	5	8	341	11	8	931	3	3
Interest	24	5	9	...	...	...	24	5	9	24	5	9	...	...	...	24	5	9	...	...	...
	3,662	0	9	381	12	5	3,280	4	4	2,091	8	3	53	2	8	2,144	10	11	1,135	9	5
	1,58,432	10	10	24,564	15	2	1,33,867	11	8	1,07,996	3	10	1,820	3	0	1,09,816	6	10	24,051	4	10

SETTLEMENT REPORT OF THE

It will be seen from column 3 that the sum remitted was Rupees 24,564-15-2, which is less than the amount of remission sanctioned in Extract Minutes of Consultation, dated 22nd April 1861, No. 907, by Rupees 111-6-5, subsequently realized as detailed below :—

					RS.	A.	P.
Shrotriern	...	...	...	...	83	3	1
Roytwar Stalakarnums	...	...	...	...	26	11	7
Moturpha	...	...	...	...	1	7	9
Total...					111	6	5

RECOMMENDATION REGARDING IRRECOVERABLE ARREARS FOR REMISSION.—19. The sum of Rupees 24,051 shown in column 8 of the above abstract as outstanding on the 31st August last be classed as follows :—

Items.	Balance outstanding at the close of August last.	Recoverable.	Doubtful.	Irrecoverable.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Peshcush	1,085 8 9	...	1,085 8 9	...
Shrotrierns	13,528 14 3	1,208 2 7	5,952 3 8	6,368 8 0
Rent for one year	757 14 11	757 14 11	...	...
Ryotwar	6,925 9 4	1,829 8 7	879 2 0	4,216 14 9
Stalakarnum	617 12 2	86 9 3	154 4 9	376 14 2
Total Land Revenue Balance	22,915 11 5	3,882 3 4	8,071 3 2	10,962 4 11
Moturpha	204 6 2	134 15 7	...	69 6 7
Extra Revenue	931 3 3	804 14 11	...	126 4 4
	1,135 9 5	939 14 6	...	195 10 11
Grand Total...	24,051 4 10	4,822 1 10	8,071 3 2	11,157 15 10

The sum of Rupees 4,822-1-10 shown as recoverable will be realized as early as possible.

Of the amount of Rupees 8,071-3-2 entered as doubtful, Rupees 1,085-8-9 stands against the

Names.	Arrears.	Chittewar's Poliput. It is entered as "doubtful," as it is possible that the collections on account of the Russums, now that peons are not to be paid, will leave a surplus for the payment of these arrears. Rupees 6,105-0-2 is outstanding on Shrotrierns, as exhibited in the margin.
	RS. A. P.	
1. Gangavaram	698 0 9	
2. Ambapuram	1,018 11 9	
3. Poterreddypollem	144 14 11	
4. Valicherla	748 9 3	
5. Sujjapuram	1,137 11 7	
6. Valeegantipollem	1,334 7 7	
7. Cherovella Kandigra	158 10 5	
8. Timmiapollem	752 13 9	
9. Tippireddypalli	64 0 6	
10. Tokalapudy	20 15 6	
11. Ragana Ramapuram	26 0 2	
	6,105 0 2	

This sum refers chiefly to cases in which remission has been claimed for lands taken up for public purposes, and for lands rendered unfit for cultivation by the operations of the Public Works Department. The Shrotrierns have been all examined personally, and the cases will be finally disposed of as soon as I can visit the Shrotrierns.

	RS.	A.	P.
Boundary disputes.....	396	14	1
Waste Kandrigas and Inams.....	421	0	11
Alteration in rates of assessment.....	21	1	0
Lands to be sold by auction.....	41	10	3
Total.....	880	10	3

Irrecoverable.

Faslis.	Jodi.			Stalak- nums.			Russums.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1265...	78	5	8	1	3	6	..	...	...	79	9	2
1266...	185	11	0	1	13	8	..	...	...	187	8	8
1267...	403	7	5	7	2	3	5	12	5	416	6	1
1268...	490	12	9	6	0	2	5	12	5	502	9	4
1269...	5,210	3	2	99	14	5	68	5	3	5,378	6	10
	6,368	8	0	116	2	0	79	14	1	6,564	8	1

No.	Names.	Arrears.			Total.			No.	Names.	Arrears.			Total.		
		Rs.	A.	P.	Rs.	A.	P.			Rs.	A.	P.	Rs.	A.	P.
1.	Bandepulli...	296	1	5				18.	Dharmavaram Kuruguntavari						
2.	Narikellapalli ...	820	5	9					Khandriga.....	118	5	6			
3.	Devarapalem ...	72	4	8				19.	Dharmavaram Ghadiyaramvari						
4.	Anantapuram ...	283	4	6					Khandriga.....	469	9	2			
5.	Ramachendrapuram.....	71	12	5									587	14	8
6.	Nagamambapuram.....	0	0	6				20.	Nellaballi.....				556	11	0
7.	Venkanapuram..	351	14	10				21.	Vogurupadu ..	52	4	9			
8.	Alurupadu.....	731	11	8				22.	Gotlapalem..	302	6	0			
9.	Pallapoli.....	884	6	2									354	10	9
10.	Yarraballi	170	10	9				23.	Sangella Iskapalivari Khandriga.	11	4	10			
11.	Pancheti Khandriga.....	120	7	9				24.	Vobanapalem ..	155	5	10			
12.	Turpu Yarraballi	332	15	8				25.	Muppalla Kesavamvari Khandriga.....	10	2	11			
13.	Dubagunta.....	97	10	1									176	13	7
14.	Mannangidinna	191	12	7									6,564	8	1
15.	Narayanapuram.	102	2	3											
16.	Allimadugu.....	244	0	8											
17.	Petluru Chamartwari Khandriga	86	12	5											
					4,888	6	1								

Fasli.	18		19		Total.	
	Dharmavaram Kurugantavari Khandriga.		Dharmavaram Ghadiyaramvari Khandriga.			
	RS.	A. P.	RS.	A. P.	RS.	A. P.
1266	...	...	134	2 1	134	2 1
1267	67	9 6	135	14 5	203	7 11
1268	9	3 7	17	3 3	126	6 10
1269	41	8 5	82	5 5	123	13 10
	118	5 6	469	9 2	587	14 8

Names.	Arrears.
21. Vagurupadu.....	52 4 9
22. Gotlapalem.....	302 6 0
	354 10 9

The next five and last villages are villages which the Shrotriendars have declared their willingness to take back under the terms offered by Government in their Proceedings, under date the 24th December 1859, in the 1st clause of the 16th paragraph, viz., remission of all arrears. On two of these villages arrears were written off last year as requested in the 18th paragraph of my Report to the extent of Rupees 1,585-8-10, and on these two villages, one of which was put in the possession of the Shrotriendars from the commencement of Fasli 1270, a sum of Rupees 354-10-9 has to be written off for arrears of Fasli 1269

The Ryotwar balance under the head of "Doubtful" including Stalakarnums amounts to Rupees 880-10-3, as particularized in the margin, and is chiefly composed of boundary disputes, which the survey at present in progress will shortly put an end to.

The Shrotriem balance of Rupees 6,564-8-1 shown Fasliwar in the margin is due on 25 Shrotriems, the names of which I also give in the margin, numbered for the convenience of reference. The final resumption of the first 17 villages was reported last year; and the arrears on these villages for the year just closed is Rupees 4,886-5-1, the demand being

calculated at the rates of the previous quit-rents. Hereafter the Demand will of course be the sum for which the villages are rented, till such time as the villages are surveyed, and the Ryotwar Settlement introduced.

On two villages similarly resumed last year by the Sub-Collector, but too late to be included in my report the arrears, as shown in the margin, extend over four Faslis, and amount altogether to Rupees 587-14-8.

In April last I resumed the Shrotriem of Nellaballi, in consequence of the Shrotriendar having failed to perform the conditions on which the Shrotriem was restored to him on the 11th July 1860. The details of arrears are shown in the margin.

No. 20, Nellaballi.			
Fasli.		Arrears.	
	RS.	A.	P.
1267..	169	0	4
1268...	376	2	6
1269...	11	8	2
	556	11	0

which of course could not be included in my Report on that year. The village of Vogurpadu, having been rented out for three years in 1269, must continue for the present under existing arrangements, and is the village of the two, now referred to, that has not been put in possession of the Shrotriendars,

No.	Names.	Fasli 1265.			Fasli 1266.			Fasli 1267.			Total.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
23.	Tangilla Iskapallivari Khandriga.....	11	4	10	...	...	...	...	...	...	11	4	10
24.	Vobanapolli.....	58	1	5	53	6	7	43	13	10	155	5	10
25.	Muppalla Kasaramvari Khandriga.....	10	2	11	...	...	...	...	...	...	10	2	11
		79	9	2	53	6	7	43	13	10	176	13	7

though they are willing to take it back; whilst on the three villages noted in the margin, which were restored last year to the Shrotriendars, by the Sub-Collector on the same terms, the arrears are Rupees 176-13-7, which completes the total arrears entered under the head of

Shrotriem as irrecoverable, viz., Rupees 6,564-8-1, and which sum may be briefly classified as Rupees 6,032 15 9 on 20 Shrotriems finally resumed; and Rupees 531 8 4 on 5 restored, or to be restored to the Shrotriendars.

6,564 8 1

After a close inquiry made during the Jamabandi, I beg to recommend a sum of Rupees 4,673-5-10, the details of which are here given, to be written off under the head of Ryotwary balance as irrecoverable:—

Fasli.	Ryotwar.			Ryotwary Stalakarnums.			Dovul Izapa Extra Revenue.			Moturpha.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1263... ..	2	0	4	...	...	...	...	...	...	...	...	...	2	0	4
1264... ..	1	13	5	...	...	...	...	...	...	...	...	...	1	13	5
1265... ..	16	6	0	...	...	...	...	...	...	0	12	0	17	2	0
1266... ..	25	7	10	...	...	...	...	...	...	0	4	0	25	11	10
1267... ..	372	9	3	1	14	2	105	6	10	0	4	2	480	2	5
1268... ..	574	4	3	20	6	8	15	8	6	3	2	0	613	5	8
1269... ..	3,224	5	8	238	7	4	5	5	0	65	0	53	533	2	5
	4,216	14	9	260	12	2	126	4	4	69	6	74	673	5	10

	RS.	A.	P.
Death.....	91	1	11
Absconded.....	359	7	0
Poverty.....	552	15	4
Other reasons.....	3,669	13	7
	4,673	5	10

The items which compose this sum are given in the margin. The first three items need no special remark. The fourth item requires some explanation which I beg to give as follows:—

	RS.	A.	P.
Fasli 1267.....	116	3	5
„ 1268.....	50	9	10
„ 1269.....	87	1	2
	253	14	5

1st.—There is a balance of Rupees 253-14-5 on boundary disputes spread over the three years noted in the margin. In some cases the balance is only nominal, the assessment having been paid by one of the parties claiming the land, and entered notwithstanding in the village of the other party to keep the claim alive. These balances are of course irrecoverable. Whilst with regard to others, as the settlement of the dispute cannot take place before the close of the current year, the realization of the arrears will be confined, I presume, to two years back; and, therefore, the whole arrears under this head up to Fasli 1269, inclusive, are entered as irrecoverable.

2nd.—A sum of Rupees 1,098-1-8 is outstanding against 14 attached Khandrigas situated in 13 villages under the management of Government, and is irrecoverable as the actual out-turn falls short of the Jodi.

Third.—Rupees 87-9-7 is due on Inams which have been attached and finally resumed, as the Inamdars were unable to pay the arrears.

Fourth.—Rupees 826-4-6 is included under this head, being the usual remission of assessment on lands taken up by the village servants, in lieu of the Manyams taken up for public works, or become unfit for cultivation, &c. This item also include an assessment erroneously charged on certain Manyam lands, under the impression that they were in excess of their real extent.

Fifth.—There is a balance of Rupees 184-12-11 on account of Pullari. It is caused chiefly by loss of cattle and remissions usually allowed to certain classes.

	RS.	A.	P.
Shavi.....	210	6	10
Tiruvajasti.....	45	6	5
Lands unfit for cultivation.....	168	12	0
Waste charged.....	179	10	4
Russums on waste.....	236	14	0
Loss by sale of attached lands.....	152	3	9
Deficiency of fields, &c.....	225	13	2
	<u>1,219</u>	<u>2</u>	<u>6</u>

Rupees 1,219-2-6 comprised the ordinary items noted in the margin. Last year no Shavi was given, but, subsequently, finding that the crops under the Virana Kanapur tank had withered, in consequence of the tank breaching, remitted the assessment to that amount; and other items seem to call for no particular remark, and have all been carefully inquired into.

Faslis.	Maunds.	Seers.	Chittahs.
1263.....	17,208	27	8
1264.....	11,352	17	4
1267.....	4,646	12	12
1268.....	11,528	21	2
1269.....	2,079	14	12
	<u>46,815</u>	<u>13</u>	<u>6</u>
Thrown in water.	60	0	0
Washed away by gale at Gun-gapatam.....	354	0	0
	<u>414</u>	<u>0</u>	<u>0</u>
	<u>47,229</u>	<u>13</u>	<u>6</u>

The wastage of Salt for the last five Faslis is shown in the margin, and the wastage of each division for the same period is given below :—

Names of Divisions.	Wastage.		
	Mds.	Seers.	C.
Padarti... ..	9,915	23	1
Pakala... ..	2,152	3	0
Iskapalli... ..	4,576	28	11
Krishnapatnam... ..	28,862	5	8
Dugarazapatnam... ..	613	23	7
Tada... ..	695	9	11
	<u>46,815</u>	<u>13</u>	<u>6</u>
Salt thrown in water.	60	0	0
Washed away... ..	354	0	0
	<u>414</u>	<u>0</u>	<u>0</u>
	<u>47,229</u>	<u>13</u>	<u>6</u>

The above wastage has occurred in the course of sales from the effects of the heavy rains and other causes, which have been duly inquired into, and are detailed at length in the Report of the Deputy Collector in charge of the Salt Department. And, with reference to the above remarks, I do myself the honor to request that the Board will be pleased to recommend and obtain the permission for writing off, as "irrecoverable," the said total sum of Rupees 11,157-15-10, shown under this head in the Statement in the 19th paragraph, column 5, and Mds. 47,229, S. 13, C. 6, of Salt shown by the Deputy Collector under the head of Wastage.—*Vide* paragraph 6 of the Report on the Salt Department under date the 28th August 1861.

SETTLEMENT REPORT OF THE

EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF REVENUE.—20. The

Division.	Real. property.	Personal. property.	Total.
Principal Division.	RS. 601	RS. 2,198	RS. 2,799
Sub-division.	492	4,418	4,940
	1,093	6,576	7,669

value of the property attached for arrears of revenue is shown in the margin. Of this amount landed property to the extent of Rupees 605, and personal property valued at Rupees 417 have been as yet sold, and the proceeds realised, particulars of which are given in Enclosure A, Statement 13.

Items.	Fasli 1269.	Fasli 1270.	Decrease.	Increase.
	RS.	RS.	RS.	RS.
Sibbandi and Saderward.	2,43,591	2,04,205	39,386	..
Extra charges.	63,559	1,23,010	..	59,451
	3,07,150	3,27,215	39,386	59,451
		Net increase.		20,065

CHARGES.—21. Statement No. 11 shows the collection and charges of the year under review, an abstract thereof is given in the margin. The decrease in the former item has been caused partly by the recent reduction of the Huzur and Taluk Establishments, partly by the introduction

of the new Police, and partly by changes in the arrangements for payment of salaries. The increase of extra charges is owing chiefly to the increased payments, which have had to be made for the manufacturers of salt.

WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUK ACCOUNTS.—22. The Village and Taluk accounts have been prepared in the year under review, according to the orders of the Board. Due inquiry was made at the Jamabandi and, on the whole, the progress in this respect is satisfactory.

LANDS ACQUIRED BY PUBLIC SERVANTS.—23. Full details as to lands acquired by public servants have not yet been received and this subject shall therefore be reported on separately.

REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—24. I have lately been engaged drawing out a table, with the assistance of my English Record-keeper, of the Revenue of this District, since its cession to the English Government; and as this year the Revenue is higher than in any preceding year, of which the accounts have been made out as yet, it is only right, before I proceed to remark on the conduct of my subordinates, that I should submit the requisite explanations with reference to my own conduct in this respect. I have throughout this Report, shown the year just closed to have been a bad year. And although the explanations of the rise, notwithstanding in the Revenue, are of course equally to be gathered from the preceding paragraphs, still to have drawn the highest Revenue known, in what is confessedly a bad year, is a matter that calls for special reference and explanation; and, if I simply throw together the causes that have led to this result, the Board will, I think, at once see that the rise is no undue pressure on the Ryots.

In the 1st place the 99 Dupad Villages were a direct increase this year to the resources of the District of Rupees..... 44,048

In the 2nd place on Stamps there was a total increase owing to the operation of Act XXXVI of 1860 of Rupees..... 16,253

NELLORE DISTRICT.

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No. of years in each Series.	Years.		Revenue.	Average Revenue.
	A. D.		Rs.	Rs.
10	From 1801-2 to 1810-11	20,40,512
9	" 1811-12 to 1819-20	.....	.....	26,09,457
3	" 1828-29 to 1830-31	.....	.....	25,53,769
10	" 1831-32 to 1840-41	.....	.....	23,26,658
10	" 1841-42 to 1850-51	.....	.....	25,70,801
1	In 1851-52	.....	26,40,262	.....
1	" 1852-53	.....	25,13,704	.....
1	" 1853-54	.....	18,75,335	.....
1	" 1854-55	.....	22,36,183	.....
1	" 1855-56	.....	24,68,614	.....
1	" 1856-57	.....	25,03,575	.....
1	" 1857-58	.....	22,15,933	.....
1	" 1858-59	.....	25,80,481	.....
1	" 1859-60	.....	26,63,008	.....
9	From 1851-52 to 1859-60	.....	.....	24,11,677
	Highest Revenue in any of the above Series.	.....	.....	.....
	In 1821-22	.....	28,28,860	.....
	Revenue of the current year.	.....	.....	.....
	In 1860-61	.....	29,39,200	.....
	Excess	.....	1,10,340	.....

N. B.—The averages have been struck on the accounts of the years made out as yet.

3rdly, Under Act XXXII of 1861, our Revenue was increased by an Income Tax of Rupees..... 99,048 And 4thly, in the Salt Department a rise in the Revenue of Rupees..... 2,45,995 make a total rise of Rs. 4,05,344

of which the greater portion has little or no direct connection with the land. In fact, in the Land Revenue there has been a large decrease. Last year, the assessment on the land in occupation was Rupees 13,23,470. The assessment on the total extent relinquished was Rupees

1,04,343; or in other words, the Ryots had, after the fashion of those at sea, reduced the surface liable to be acted on by the weather, to the extent of upwards of a lac. They had got rid of the outlying lands, that with good weather are a great gain, but, when the weather changes, may be a source of serious loss. And, with their holdings thus reduced, as regards spread and consequent assessment they have been further helped by remissions for withered crops in the irrigated lands, and remissions for lands untilled elsewhere, &c., to the total amount of Rupees 1,74,546;* which will, I trust, be conclusive proof, that the Land Revenue indicates properly the unfavorable nature of the year which has just closed; and the rise in the total revenue of the District is due to causes, the influence of which might properly be left under the circumstances of the case.

	Rs.
* Remission where the fields were left wholly uncultivated	1,42,793
Do. do. partly	24,858
Do. for withered crops	6,045
Do. where water had not been supplied	850
Total	1,74,546

The Sub-division was settled by Mr. Whiteside, who, however, left the District just before the close of the year; and I have much pleasure in bringing to the favorable notice of the Board, the zeal and intelligence with which he discharged the duties devolving on him, as the Sub-Collector of the District.

In October, Mr. Barlow joined the district. Having gone Home on sick certificate before passing the prescribed examinations, on his first joining the district, I was unable to put him in charge. He has subsequently passed both the first and second examinations with much credit, and both before and after has rendered me great assistance. He made the Jamabandi of the Udayagiri taluk, and helped me with about half the villages of the Nellore taluk; and had the result of the second examination been known in time, it would have been my duty to place him in charge of the Sub-division, on Mr. Whiteside's leaving the District.

For a portion of the year, Subbaroyulu Nayudu was employed in this District as the Deputy Magistrate for the Zemindari tracts, but was not put in independent charge for reasons given in my letter of the 22nd February 1861, No. 33, and having been subsequently removed from this district, further reference to this officer is unnecessary.

SETTLEMENT REPORT OF THE

Narayanasawmy Mudali, the Deputy Collector in charge of the Salt Department, I had the pleasure of bringing to the favorable notice of the Board last year. He has since been promoted to the 3rd grade. And I would take this opportunity of urging, that if the exigencies of the public service will permit it, this officer may be retained in this district for, at least, the next three or four years. That the rise in the salt-revenues of this year, $2\frac{1}{2}$ lacs can be maintained, is of course not to be expected; but, that, under Narayanasawmy's continued superintendence, there will be a steady, and continued rise, I have not a doubt. And, here, in this District, there is an excellent opportunity of showing what can be done by a competent officer, giving the whole of his attention to what, I believe, is destined to be a much more important branch, than at present, of our Indian revenues. I would, however, fail in my duty, if I did not also here bring to the notice of the Board, how much I have depended on Narayanasawmy Mudali in the introduction of the Income Tax. Where he presided, the Panchayets did their duty. His zeal, tact, and integrity were recognized; and, where these attributes are wanting, it is impossible to succeed. There's no life in mechanism.

Last year, in reporting on the conduct of the Deputy Collector in charge of the Treasury, I stated, that I had had occasion to comment on delays in the transaction of business, and had observed, subsequently, that these remarks had been attended to. I regret, I cannot add, that the change continued. From the further experience I have had of this officer's character, I fear he is naturally indolent. Naturally indolent, his powers of prompt and independent action are here further hampered by ties arising from his having been, for several years, employed as a Clerk among those over whom he is now called to exercise the authority of a Deputy Collector. And under these circumstances, I am about to recommend that he be transferred to some other District where he may perhaps be able to discharge more efficiently, than here, the duties of the office for which he receives his present high pay.

From Baru Venkata Rao, I have received the assistance I had a right to expect from his abilities, long experience, and influence. He has discharged the heavy duties of his office most efficiently. That I have for the last two years been able to bring my Jamabundi to a close before the end of March, I owe to him; and I have much pleasure in bringing his meritorious conduct to the favorable notice of the Board.

Mr. Whiteside having left before the Jamabundi accounts could be closed, it devolves on me to remark on the character of his subordinates. The Sheristadar, who assisted him to make the Settlement, has since been promoted by me to be Tahsildar of Guduru taluq. By the honest and upright discharge of his duties, Venkatakrishnama Naidu will, I feel sure in his new charge, maintain the high character he obtained as Sheristadar of the Sub-division. And, as regards his successor Venkatachelum Naidu, I think I cannot do better than forward with this Report, unaltered, the report which he drew up for the Sub-division. It gives very clearly, though not quite with sufficient details, the result of the year's operations in the Sub-division, and it will show more clearly than any words of mine, the abilities of the public servant by whom it was drawn up.

And, in conclusion, I have much pleasure in stating that, as a whole, the conduct of the public servants of the District, in the several departments under my control, during the year under review, has been most satisfactory. The Tahsildars in charge of the nine Ryotwar taluks are on the average far superior to the ill paid Tahsildars, who had charge of the 17 taluks, into which the district was divided, previous to the introduction of the new Police, and the re-organization of the Establishments. Whilst, as regards the re-organization, after a year's experience I am of opinion the change has been most successful, and the Establishments, as they now stand, may be expected to perform the work required of them to the satisfaction, alike, of those who govern, and those who are governed.

NELLORE, }
16th September 1861. }

(Signed) J. W. B. DYKES,
Collector.

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(Signed) J. W. B. DYKES, Collector.

SETTLEMENT REPORT OF THE SUB-COLLECTORATE.

I have the honor to submit the Annual Report on the Settlement of the Land and Extra Sources of Revenue in the Sub-division, for Fasli 1270 (A. D. 1860-61), together with 14 Explanatory Statements prepared in the prescribed form.

VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—1. You are aware that, in accordance with Mr. Pelly's scheme of revision, the amalgamation of the Sub-division Taluks, which were six up to last Fasli, took place about the middle of the current Fasli. This reduced five of those Taluks into two, Ongole and Kandukur, while the remaining Taluk of Kavali was transferred to the Principal Division, and a part of the late Kaligiri Taluk attached to that Division was added to it. The amalgamation of the Sub-division Taluks having taken place in the middle of the Fasli as stated above, the final transfer of Kavali to the Principal Division was deferred to the end of the Fasli, and the settlement of this Taluk together with that of Ongole and Kandukur was conducted by Mr. Whiteside, the late Officiating Sub-Collector, in the villages entered in Column 5 of Statement No. 1.

VARIATION IN NUMBER OF VILLAGES, &c., WITH REMARKS ON PUTTAHS.—2. The villages of the Sub-division, including those of the new Kavali Taluk, are 389 in number, or 46 in excess of the number of villages for the preceding Fasli. This excess was occasioned by the transfer of a part of the Kaligiri Taluk to Kavali as stated in the preceding paragraph. Of these villages 290 are

- * 1. Mandangi Dinna, one year's rent.
- 2. Allimadugu, two years' rent.
- 3. Narayanapuram Amany.

Ryotwary, 96 are held on Shrotriem tenure, 2 are under rent, viz., one for 1 year and another for 2 years, and one under Amany. The 3 villages* under rent and Amany

were held on Shrotriem tenure up to last Fasli, and on their resumption at the commencement of this Fasli, in consequence of the failure of the Shrotriem-dars to pay the quit-rent, two of them were let out on rent, and the third held under Amany,

- † 1. Petlur Chamartiuary Kandriga.
- 2. Darmavaram Gadiyaramvary Kandriga.
- 3. Darmavaram Kurugantivari Kandriga.

because a very low rent was offered for it. These villages will be assessed eventually, and included under Ryotwary. Three other Shrotriem villages† of the Kandukur Taluk were also finally resumed during the Fasli for arrears of quit-rent, and included under Ryotwary.

The number of Land Revenue Puttahs for the Fasli, renewed and not renewed, amounts to 22,921, and exceeds the number in the preceding Fasli by 3,287, which is mainly due to the addition of a part of the Kaligiri Taluk to Kavali. By the term "not renewed" Puttahs, I mean those which, under Rules 1 and 2 of the Notice published in the District Gazette of the 5th January 1861, simply show the gross amount of assessment taken from the last year's Puttah, and any additions thereto, and they are 21,225 in number. The remaining 1,696 are the full Puttahs that were renewed under Rule 3.

You will observe from Column 4 of the Statement that no Moturpha Puttahs were issued in the Fasli. This is owing to the confusion which followed the introduction of the Income tax assessment. Several persons who had to pay Moturpha tax were relieved of it in consequence of their becoming liable to Income tax, and as the assessment of this tax was as yet in its commencement at the time of settlement, the distribution of Moturpha Puttahs was deferred till the result of the Income tax assessment could be known.

SEASON.—3. The season of Fasli 1270 was on the whole less favorable than that of the preceding one. Although the quantity of rain that fell in the Northern and Southern Taluks of the Sub-division during the Fasli, was not much below that of the last Fasli, as would be seen from

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the subjoined Comparative Statement, yet the few showers we had having fallen almost wholly in the months of August, September and October, and then ceased altogether. The agricultural operations were seriously affected.

Months.	Ongole.				Kandukur.			
	Fasli 1269.		Fasli 1270.		Fasli 1269.		Fasli 1270.	
	Measure.	Inches.	Measure.	Inches.	Measure.	Inches.	Measure.	Inches.
April... ..	5	5	4	4	5	5	0	0
May... ..	0	0	0	0	3	2	0	0
June... ..	0	3	0	0	0	0	3	0
July... ..	10	8	3	2	11	4	0	0
August... ..	7	2	13	5	4	0	3	0
September... ..	4	0	6	6	2	7	10	7
October... ..	0	3	12	3	0	4	32	7
November... ..	4	6	0	0	31	5	0	0
December... ..	5	7	0	0	1	6	1	0
January... ..	0	0	0	0	0	0	0	0
February... ..	0	0	0	0	0	0	0	0
March... ..	0	0	0	0	0	0	0	0
Total.....	38	4	40	0	60	3	50	4

The sanitary state of the Sub-division during the Fasli was not very good. Cholera, ague, fever and small pox appeared in all the Taluks, attended but with little mortality. Murrain also prevailed extensively among the cattle, and caused a great loss to the agricultural classes.

The Vaccine operations in the Sub-division not being placed under the supervision of the Sub-Collector, I have no remarks to offer on the subject.

PRICES OF GRAIN.—4. The Statement given below shows the average prices of grain during the Fasli as compared with the prices of the past Fasli :—

Grain.	Average prices in Fasli 1269.			Average prices in Fasli 1270.			Increase.		Decrease.	
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS. A. P.
Paddy, 1st sort... ..	128	15	10	128	9	7	...	...	...	0 6 3
Do. 2nd sort... ..	120	1	0	121	6	7	1	5	7	...
Cholum or Jonnaloo... ..	138	9	6	140	7	3	1	13	9	...
Gumboo or Sazza... ..	133	0	0	135	12	5	2	12	5	...
Gram... ..	152	5	2	183	4	4	30	15	2	...
Raggy... ..	117	5	8	125	14	1	8	8	4	...
Karrack or Varagaleo... ..	128	1	4	136	8	2	8	6	10	...

You will observe from this Statement that the prices of grain, particularly those of Gram, Raggy and Varagaloo, have arisen much above the prices of the preceding Fasli, and were highly remunerative to Ryots. These prices, you will find from Statement No. 2, to be vastly varying in the different Taluks, and in some instances nearly double the commutation rates.

RYOTS' HOLDINGS.—5. It will be observed from Enclosure B to Statement No. 3, that the Ryots' holdings which were 2,54,576 acres, bearing an assessment of Rupees 5,09,591 at the commencement of the Fasli, has steadily arisen during the Fasli to 2,60,680 acres with an assessment of 5,13,560 Rupees, though the season was of an unfavorable character. This may safely be attributed to the increasing value of land, consequent on the recent reduction of assessment, and the enhanced and highly remunerative prices of grain.

SETTLEMENT REPORT OF THE

ACTUAL CULTIVATION.—6. The assessment on the lands actually cultivated during the Fasli, falls short of the cultivation assessment of the preceding Fasli by Rupees 30,479-9-8, as exhibited in Enclosure A to Statement No. 3. This decrease, you will observe, has occurred chiefly in wet cultivation, and a small portion of it under Baghayet, and it is ascribable solely to the unfavorable character of the season, and the insufficiency of water in the tanks upon which they depend.

Items.	Waste remitted.				Waste charged.			
	Extent.	Assessment.			Extent.	Assessment.		
	Acres.	Rs.	A.	P.	Acres.	Rs.	A.	P.
Wet.....	7,334	40,595	0	6	151	806	10	6
Dry.....	491	570	10	8	21,189	25,498	6	10
Baghayet.....	214	1,211	12	11	320	1,646	1	9
Total....	8,039	42,377	8	1	21,660	27,951	3	1

WASTE CHARGED AND REMITTED.—7. An Abstract Statement showing the value of the waste remitted and charged during the Fasli, both for entire fields and for portions or Shamelat Banjar, is given in the margin; from this it will be observed that the total sist remitted for waste during the Fasli amounts to Rupees 42,377-8-1, and the waste charged to Rupees 27,951-3-1.

The total extent and sist given in this Statement will be found to vary with the extent and sist given in Enclosure C to Statement No. 3, under the heads Waste remitted, and charged. This difference is the result of Shamelat Banjar being included in this Statement, while it is excluded from Enclosure C according to orders. Here I beg to offer a few remarks in explanation of the several items entered in this Statement.

The large remission for waste under wet land was due to failure of water in the tanks. Care was taken to ascertain the quantity of water in the tanks, and the extent of land which it was capable of supplying. Wherever the land cultivated was not proportionate to the water in the tank, the extent which was left uncultivated from the Ryots' Kasuri was charged against them.

The small remission for dry waste was granted to a few Ryots as special cases, in consideration of the unfavorable character of the season, and the extreme inability of the Ryots to pay the sist. In all other cases remission was steadily disallowed, and the waste charged against the Ryots.

The remission under the head Baghayet was allowed only to such lands as depended upon tanks for irrigation, and the waste in such of the Baghayet lands as were irrigated by wells was invariably charged to the Ryots.

I may also remark here, that in villages in which the tanks have not received their full supply of water, by the carelessness of the village community, the Peddakapus and Kurnums, whose particular duty it is to look after the irrigation works, were charged their full waste in addition to fines imposed at the discretion of the settling officer.

PARTICULARS OF REMISSIONS.—8. From the Statement No. 4, it will be seen that excluding Shamelat Banjar, which was already explained, the only large items of remissions were Shavy and Cowle remissions. The remission granted for Shavy exceeds that of the preceding Fasli by Rupees 2,531-6-8, which is attributable solely to failure of water in the tanks, and the bad season. More than two-thirds of the extent reported to have dried up was charged to the Ryots, inasmuch as they had failed to preserve the withered stalks on the ground till they were examined by the Tahsildar or other officer deputed for the purpose, so that only such portions of Shavy as was present at the time of examination were remitted to Ryots, subject to the Rules in force in the District in respect to the granting of remissions for Shavy.

The amount of Cowle remissions falls short of the sum allowed for the preceding Fasli by Rupees 2,173-0-8, which is owing partly to no fresh Cowles having been granted during the Fasli, with a single exception, and partly to those previously granted having advanced progressively to higher and eventually to full assessment. The sum allowed under discretionary remissions is very trifling, and scarcely calls for remark.

As respects the remaining items, Payamali, Pambudti and Fasal Cummi, it will be seen that remissions were altogether withdrawn in conformity to orders.

PARTICULARS OF SUNDRY ITEMS.—9. In regard to Sundry Items, there is a very large falling off in several of the items.

The decrease in Inam Bedigas and Kattubedis, is owing to the remissions granted in the Jodi or quit-rent of the Nunjah Inams, which were not cultivated for want of water in the tanks. The decrease in Poollari or grazing tax is due to the remission of Poollari on fields which have come under cultivation. The decrease in the items of Jungle Chayroot and Palm, or other fruit trees is attributable to their having been no Darkasts or offers for them. The decrease in the Russums of Stalakarnums is the result of bad season and limited cultivation. The very great decrease in firewood exported is the consequence of Darkasts not having been received during the Fasli to cut firewood from the jungles, which grew very thin from constant cuttings.

CULTIVATION OF SUGAR-CANE, COTTON AND INDIGO.—10. From Statement No. 7, it will be observed that there is no cultivation of Sugar-cane in the Division, for reasons given in the report of the previous Fasli. In the cultivation of Cotton and Indigo, there is a large decrease this year, which may be attributed to want of seasonable rains.

LAND REVENUE AND SUNDRY SOURCES COMPARED WITH LAST YEAR.—11. An abstract Statement, showing the Land and Sundry Sources of Revenue as compared with the last Fasli, is annexed:—

Items.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Permanently settled ...	7,700 0 0	7,700 0 0	... ..	... ..
<i>Not permanently settled.</i>				
Jodi of Shrotriems and Inams.....	22,608 15 11	20,627 5 1	... ..	1,981 10 10
Rents for more than one year.....	.....	609 0 0	609 0 0	.....
Rents for one year.....	.....	810 0 0	810 0 0	.....
Ryotwar including Russums.....	5,75,265 9 11	5,44,687 11 0	... ..	30,577 14 11
Amany or Division of Produce.....	.....	148 1 7	148 1 7	.....
Total ..	5,97,874 9 10	5,66,882 1 8	1,567 1 7	32,559 9 9
Total Land Revenue..	6,05,574 9 10	5,74,582 1 8	1,567 1 7	32,559 9 9
Abkarry.....	9,552 0 0	9,552 0 0	... ..	.....
Moturpha.....	8,968 11 8	7,714 6 1	... ..	1,254 5 7
Total...	18,520 11 8	17,266 6 1	... ..	1,254 5 7
Total Revenue...	6,24,095 5 6	5,91,848 7 9	1,567 1 7	33,813 15 4

The decrease in the Shrotriem Jodi is owing to six villages referred to in paragraph 4 having been resumed during the Fasli. The decrease of Rupees 30,577-14-11 in Ryotwary Revenue is the result of the bad season. The decrease in Moturpha is attributable to the introduction of Income tax assessment, to which many of those who had hitherto paid Moturpha became liable, and were consequently freed from this tax.

SETTLEMENT REPORT OF THE

SIVAYA JAMA.—12. Statement No. 9 exhibits the particulars of Extra Revenue. The decrease of Rupees 1,207-5-9 is the result of there having been less concealment of cultivation of the preceding Fasli discovered and brought to account during this Fasli.

DEMAND, COLLECTION AND BALANCE OF CURRENT REVENUE.—13. An abstract Statement of Demand, Collection and Balance of Current Revenue is given below. It will be observed from the Statement, that the balance of Land Revenue on the 31st July is Rupees 2,521-1-7 which bears to the demand a per centage of less than half per cent. Nearly three-fifths of these arrears stand against Kavali Taluk, as will be observed from the Enclosure A to Statement No. 11, and the remaining two-fifths against Ongole and Kandukur Taluks. A great part of the arrears against Ongole and Kandukur Taluks is the assessment on lands connected with boundary disputes and other doubtful and irrecoverable sums, while strict orders were issued to collect without delay all sums of a recoverable nature.

Items.	Demand for Fasli 1270.			Collections within the Fasli.			Balance.			Subsequent collections to the end of July.	Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.		RS.	A.	P.
Land Revenue.....	5,74,582	1	8	5,60,521	14	4	14,060	3	4	11,539	1	9	2,521 1 7
Sundry do. ...	17,266	6	1	16,157	4	2	1,109	1	11	875	4	1	233 13 10
Extra do. ...	906	11	6	871	9	11	35	1	7	5	5	0	29 12 7
Interest.....	22	8	5	22	8	5	...	...	...	...	...	...	...
Total.....	5,92,777	11	8	5,77,573	4	10	15,204	6	10	12,419	10	10	2,784 12 0
Road Fund....	2,068	15	7	1,944	14	8	124	0	11	78	2	10	45 14 1
Grand Total.....	5,94,846	11	3	5,79,518	3	6	15,328	7	9	12,497	13	8	2,830 10 1

There is a balance of Rupees 233-13-10 in the item of Sundry Revenue, of which Rupees 224-2-1 would appear from Statement No. 10 to be the balance of Moturpha Revenue, and the remainder Rupees 9-11-9 of Abkarry. More than half the sum of Moturpha balance stands against Kavali Taluk, and the remainder against the other two Taluks. Orders have also been issued to collect the arrears forthwith.

14. A Statement of Demand, Collection and Balance of Arrears of the preceding Fasli is annexed.

NELLORE DISTRICT.

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Items.	For what Fasil.	Arrears at the beginning of the Fasil.			Total collected and remitted within the Fasil.			Balance at the close of the Fasil.			Subsequent collections up to end of July.			Recoverable.			Doubtful.			Irrecoverable.			Total.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Ryotwar...	From 1257 to 1269	18,900	4	2	17,032	1	1	1,868	3	1	64	1	5	432	12	5	500	8	11	870	12	4	1,804	1	8
Shrotriems...	From 1264 to 1269	6,194	3	6	4,636	3	4	1,558	0	2	46	12	0	144	3	7	...	...	...	1,367	0	7	1,511	4	2
Stalakarnam Russums...	From 1261 to 1269	421	3	5	381	6	11	39	12	6	0	0	7	7	2	11	1	8	3	31	0	9	39	11	11
Do. Shrotriems.....	From 1264 to 1269	129	15	9	109	5	9	20	10	0	...	...	...	...	...	...	...	...	...	20	10	0	20	10	0
Moturpha..	Do.	335	13	8	162	12	2	173	1	6	0	8	0	150	15	6	...	...	...	21	10	0	172	9	6
Daul Izafa on Land Revenue	From 1262 to 1263	456	0	5	72	4	9	383	11	8	...	...	...	383	11	8	...	...	...	...	...	...	383	11	8
and Moturpha..	1264 and 1265.	497	7	0	...	...	...	497	7	0	...	...	...	61	6	8	...	...	...	436	0	4	497	7	0
Interest on Land Revenue...	Do. on Shrotriems...	138	14	1	...	...	...	138	14	1	...	...	...	138	14	1	...	...	...	...	...	...	138	14	1
Do. on Shrotriems...	1268	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. on Akary...	From 1264 to 1267	2	3	7	...	...	...	2	3	7	...	...	...	2	3	7	...	...	...	...	...	...	2	3	7
Abkary Revenue...	1269	459	12	8	459	12	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Double Sist...	1267	102	7	0	...	...	...	102	7	0	...	...	...	...	...	...	...	...	...	102	7	0	102	7	0
Road Fund	From 1267 to 1269	359	8	6	278	5	5	81	3	1	...	...	...	28	1	2	...	...	...	53	1	11	81	3	1
Total.....	.....	27,997	13	9	25,132	4	1	4,865	9	8	111	6	0	1,349	7	7	502	1	2	2,902	10	11	4,754	13	8

SETTLEMENT REPORT

OF

CUDDAPAH.

1. I have the honor to submit herewith the Settlement Report for Fasli 1270 (1860-61), together with the annual Statements prepared in the prescribed form.

VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—2. The Settlement was commenced

Statement No. 1. in the Taluk of Pulivendalah on the 19th December 1860, by the 2nd class Deputy Collector, and finished by the Collector at Voilpaul in the Kalcudda Taluk on the 17th April 1861, or two months earlier than in last year. As a rectification of boundary, this District received 16 villages from Bellary, and transferred 5 to Bellary and 6 to Kurnool.

Total number of Villages...	1,344
The net increase is...	5
	<hr/> 1,349 <hr/>

A revised form of Puttah to accord with the simplified form of A Register, was issued to every ryot. The new Puttahs, of course, were adapted to the present state of holdings, and with the annotation of future alterations, when they occur, will be permanent unless when resigned or transferred. The ryots were cautioned to be careful of them, as fresh ones would not be issued without good cause shown. As regards Moturpha Puttahs, the adjustment between them and Income Tax Returns, could not be effected before the conclusion of the Settlement. The number of Puttahs, however, is given in the Statement No. 1.

LAND PUTTAHS.	
Unaltered...	61,940
Altered...	58,076
New...	3,955
	<hr/> 1,24,571 <hr/>

SEASON AND PRODUCE.—3. The average rain-fall over the District was $21\frac{1}{2}$ inches, or one-fourth less than in last year, and unequally distributed; the Sub-division, or southern Taluks having least. The fall during the north-east monsoon, which alone can be depended on for filling the tanks, was under 7 inches in October. Few large tanks were consequently filled.

The distribution of the early rains in August and September was not unfavorable for the

AVERAGE PRODUCE.	
Dry Crops.	Garden Crops.
Sajja... .. $\frac{1}{2}$	Sajja... .. $\frac{3}{8}$
Lamp oil seed... .. $\frac{1}{2}$	Jonna cr... .. $\frac{1}{8}$
Korra... .. $\frac{1}{2}$	Cholum... .. $\frac{1}{8}$
Arika... .. $\frac{1}{2}$	Gingely oil seed... .. $\frac{1}{8}$
Raggy... .. $\frac{1}{2}$	Korra... .. $\frac{1}{8}$
Horse gram... .. $\frac{1}{2}$	Indigo... .. $\frac{1}{8}$
Chitta Jonna... .. $\frac{1}{2}$	
Cotton... .. $\frac{1}{2}$	Wet Crops.
Bengal gram... .. $\frac{1}{2}$	Paddy... .. $\frac{1}{2}$
Wheat... .. $\frac{1}{2}$	Sugar-cane... .. $\frac{7}{8}$
Indigo... .. $\frac{1}{2}$	Indigo... .. $\frac{7}{8}$
Green gram... .. $\frac{1}{2}$	Raggy... .. $\frac{1}{2}$
	Jonna... .. $\frac{1}{2}$

dry crops then sown, but the short and slight north-east monsoon of October limited the later wet cultivation, and prevented more than a moiety of the 2nd crop being cultivated. Garden crops, under wells, owe less to the season, though, of course, the water in them was lower and the labour in raising it more exhausting. Their produce is rated at three-fourths of a full crop. The average produce of the various crops is marginally noted.

SANITARY STATE.—4. Fever was particularly severe, even for Cuddapah. A curious variation of its seat occurred in one Taluk; Kadiri alone having been nearly free from it. The town of Cuddapah seems to be the head quarters of the disease, which is apparently aggravated by the prevalent mode of wet cultivation by ploughing into the ground masses of fresh vegetation, which subsequently putrefies in the mud and loads the air with poison. I have taken steps to

* Proddatur.
Rajempet.
Putivendalah.
Kadiri.

prevent such local nuisances, amongst which were about a dozen Indigo rats in full work close to the town. Cholera did not prevail to much extent and was confined to 4* Taluks. Two Tahsildars died, one of cholera and another of fever,

SETTLEMENT REPORT OF

after a few day's illness. In spite of my endeavours, there has been a falling off in the number

Total number of children vaccinated in Fasli 1268...	12,364	
Total number of children vaccinated in Fasli 1269...	11,578	
Total number of children vaccinated in Fasli 1270...	9,472	{ Successful 8,168. Unsuccessful 1,304.
Decrease...	2,106	

of persons vaccinated. The operation is not popular, and the Vaccinators are neither energetic nor trustworthy. The reported cases are made under the signature of the village head, who is held responsible for their accuracy. Formerly a Taluk Peon was detached for this purpose, but as there seemed to me to be little value in such a check, I put a stop to it. I

have pointed out to the people the benefit of the operation while on my Settlement tour, but the effect was only temporary. The Zillah Surgeon considered that the efficiency of the Vaccinators was impaired by the withdrawal of the Taluk Peons, who accompanied them and added to their importance and authority in the Taluk; the reduced Taluk Establishments, however, could not now supply Peons to the Vaccinators, and I believe that the Peon was employed more in the capacity of an attendant than as a public Officer. Higher pay and better supervision are required to produce trustworthy results in vaccination. Cattle and sheep had scanty forage, but the loss among them was not so great as in last year.

PRICES OF GRAIN.—5. The price of grain of all kinds is steadily on the rise. Crops are short, and the profit from Indigo culture further lessens the cultivation of grain crops. The well-to-do cultivators make great profits, but the rise in prices bears hard on the poorest classes. The prices entered in the Statement No. 2 are retail prices, prepared as per Board's Order of 6th August 1860.

CULTIVATION.—6. An increase appears of 350 acres in dry land, bearing the high assessment of Rupees 2,500, but against this, is a decrease in wet land of 900 acres, of Rupees 1,500. The expectation of remunerative prices induced the first, and doubts of the season proving favorable, may have induced the second. Garden land shows an increase of acres 1,000 at Rupees 3,000. I obtained the Board's sanction to the Bellary practice of not charging extra assessment on dry land taken up along with garden, depending on wells, and expect that the old garden waste lands will soon be more in request. The privilege of throwing up land and having it struck out of their Puttahs, has been taken advantage of by the ryots to some extent. In dry land there is a net decrease in acreage as well as assessment, but in wet and garden there is an increase of acreage at lower assessment, yet the total net decrease of assessment under the three heads is only Rupees 16,305, about 1 per cent. of the land revenue. A Memorandum of remissions granted is given in the margin; they were unavoidable.

Ryots' holdings and waste remitted, Statement No. 3,
Enclosure B.

	Amount remitted.
* Waste from the deficiency of rain.....	Rs. 950
Waste from want of water in tanks, &c.....	72,467
Irrigation works out of repair.....	2,780
Lands flooded.....	232
Immemorial waste.....	726
Irrecoverable from Pauper ryots.....	395
Lands washed away.....	419
	<u>77,069</u>

Statement No. 3, Enclosure B.

Lands left waste without due causes.....	Rs. 35,749
Lands retained for pasture.....	6,324
Lands taken on reduced assessment and not cultivated.....	3,465
	<u>45,438</u>

Statement No. 4.

The decrease or rather the non-entry of items of land submerged and washed away, obviously requires no remark.

WASTE CHARGED.—7. In the margin are particularized the items in which remissions were disallowed.

8. I.—Shamelat Banjar, or portions of land left waste, shows a decrease of Rupees 463, assessment, Rupees 570 under last Fasli. It was granted only under cogent circumstances; as a principle this remission is disallowed.

II. There was an increase in Shavi, or remission for withered crop, from the state of the season, viz., Rupees 1,332; last year this head was only Rupees 35.

III. The decrease in Banjar cowlc arises from the expiring of some of the leases. The decrease, Rupees 188, in shrotriun fixed remissions is from less cultivation. The same reason applies to all the other items from 7 to 16 with the exception of No. 12.

SUNDRY ITEMS.—IV. The season affected to a certain extent all the sundry items. Quit-rent commutation appears as a new item to the small extent of Rupees 178.

V. More Palmyra trees and other timber were cut in this Fasli for Railway and other purposes, hence an increase will be seen under those two heads.

Statements Nos. 5 and 6.

Statement No. 7.

	Sugarcane.	Cotton.	Indigo.
	Acres.	Acres.	Acres.
Fasli 1269.....	2,756	33,367	27,991
Do. 1270.....	2,711	25,920	29,929
		Decrease.	Increase.
	45	7,447	2,838

9. Give particulars of items already explained.

EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS.—10. The extent of land cultivated with special products, such as sugarcane, cotton and indigo, is entered in the margin.

11. It was not a good season for sowing cotton, hence the decrease. The higher price of indigo led to a considerable extension of cultivation. It is frequently grown in rice land, as a second crop, when water is insufficient for rice.

MOTURPHA.—12. The net decrease of Rupees 31,600 under Moturpha arises chiefly from the introduction of the Income Tax.

Statement No. 8.

* With Statement of Demand, Collection and Balance of the Income Tax from 1st August 1860 to 31st July 1861, viz.

Demand.....	Rs.	78,730 5 9
Collection.....	„	74,195 1 8
Balance.....	„	4,535 4 1

13. Statements* Nos. 9, 10, 11, 13 and 14 have been prepared in accordance with the instructions conveyed in paragraph 6 of the Board's Circular under date the 6th September 1861, No. 4,846.

REMARKS ON SEVOY JAMA AND OTHER HEADS.—14. The Sevoy Jama items from Land, Abkarry, &c., have been entered, as per Circular Order alluded to above, under their respective major heads for May and June 1861; this as well as the decrease of cultivation, owing to the unfavorable state of the season, account for the net decrease of Rupees 7,025 in this Statement of extra Revenue.

GENERAL RESULTS OF LAND REVENUE SETTLEMENT AND ALSO THE RESULTS OF REVISED ASSESSMENT.—15. I. The general result of the Settlement shows a net decrease of Land Revenue Rupees 29,281, and Moturpha Rupees 31,514. Stamps show an increase of Rupees 10,716, owing to the new Stamp Act and duties. The extent of cultivation, &c., of the lands lying waste from 10 years and upwards is shown in the margin.

II. The explanation given in paragraph 14, in regard to the Extra Revenue, also applies to the decrease of Rupees 8,884 in the item of Extra Revenue entered in this Statement. The increase in Sayer, or Extra Revenue forms a new item, whereby an increase of Rupees 1,810 appears under that head. On the whole a net decrease of 57,104 Rupees will be seen under all sources of Revenue.

16. This account is prepared in conformity with the instructions of the Board of Revenue conveyed in their Miscellaneous Circular, No. 3,140, under date the 17th June* 1861, and the entries in this enclosure will, therefore, correspond with those in Enclosure A to Statement No. 3.

Enclosure B to Statement No. 10.

* Clause 3rd, paragraph 9.

SETTLEMENT REPORT OF

DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF REVENUE.—17. Of the current demand of all sources, viz., Rupees 20,56,804, Rupees 19,55,933 were collected before the completion of the Fasli under review. Of the remainder, Rupees 75,041 have been collected up to the end of September 1861, leaving a balance of Rupees 25,830 or 1 per cent.

Collections.
Statement No. 11, with Enclosure A.

Fasli 1269.....	19,63,096
„ 1270.. ..	19,55,933
Decrease....	7,163

18. The decrease in the collection of Revenue as per margin, is due to the decrease of cultivation and demand.

DEMAND, COLLECTION AND BALANCE OF ARREARS OF REVENUE.—19. Of the outstanding balance of arrears of Revenue at the beginning of the Fasli under report, viz., Rupees 1,42,429-13-7, subsequent collections, &c., reduced the same to Rupees 8,138-4-6 as particularized in the margin, up to the end of September 1861.

Statement No. 13.	
Balance of arrears...	1,42,429 13 7
<i>Deduct.</i>	
Collections within the Fasli 1270.. ..	1,30,548 2 6
Amount written off of the accounts as per sanction of Government, dated 22nd April 1861, No. 907.	1,848 9 1
	1,32,396 11 7
Balance...	10,033 2 0
Subsequent collections up to 30th September 1861...	1,894 13 6
Remaining Balance...	8,138 4 6

ARREARS.—20. Inquiry was made into the outstanding balances of more than three years, which amounted to only Rupees 514-7-11 which is all considered recoverable, with the exception of Rupees 9-13-9; immediate collection has been ordered. The balance of the last 3 Faslies, 1267 to 1269, was personally disposed of during the Settlement by the Collector and his subordinates, and Rupees 2,317-4-2 were considered irrecoverable, for which see remarks. I beg that these sums, viz., Rupees 2,357-1-11, be struck off the accounts.

EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED.—21. In the year now in question recourse was had to coercive process for the realization of Rupees 379, by the sale of personal and immoveable property of the value of Rupees 424; the surplus sale proceeds were returned to the defaulters.

COLLECTIONS AND CHARGES.—22. The decrease of current demand as stated above, accounts for the decrease of Rupees 3,488 in collections of current Revenue. There is a decrease of Rupees 10,330 in the refunds of charges.

Statement No. 14.

	RS.	A.	P.
Collector's salary charged and not expended...	8,333	5	4
Revenue servants do. do. ..	85	15	1
Medical Revenue do. do. ..	2	11	11
Extraordinary Revenue do. do. ..	32	10	1
	8,454	10	5

CHARGES.—23. The late Collector Mr. Murray's salary which was drawn for the whole past year, not having been charged for some months in the Fasli under report, a decrease of Rupees 3,499 will be seen under that head. The decrease of Rupees 1,481 in the Extra Revenue charges is due to the abolition of the extra Establishment, annually allowed during the time of Settlement (the Revenue accounts having been, in the interim, simplified and abbreviated); as well as to the non-payment for some months of the salary of the District Post runners, pending the fresh sanction of the Postmaster General, which was required by the Civil Paymaster. The less refunds of Stamp duty and the non-disbursement of commission of Stamp Darogah, whose office was united with that of Cash-keeper in Mr. Pelly's scheme of revised Establishment, account for the decrease of Stamp charges. The excess of Rupees 14,131 in the Huzur and District Establishments, is also on account of the revision of Establishment, which was carried out in the Fasli under review. On the whole, a net increase of Rupees 8,033 will be observed in the charges, making a total of 8½ per cent. on the amount of Revenue.

LANDS TAKEN UP AND RELINQUISHED BY PUBLIC SERVANTS.—24. The particulars of lands taken up and relinquished by public servants are shown below :—

	Number of Individuals.	Extent. Acres.	Assessment. Rs.
Lands relinquished.....	6	46	269
Do. taken up and acquired by inheritance..	23	633	864

RESULT OF THE EXAMINATION OF THE VILLAGE ACCOUNTS.—25. A brief Abstract is given

ABSTRACT.

Officers by whom Exami- nation made.	Taluqs.	Number of Villages.	Number of accounts free from defects.	Required correction.	Total number of ac- counts as per Ma- nual.
Collector... ..	Jummalamadyna	5	111	19	130
	Proddatur	2	46	6	52
	Kalundda	5	114	16	130
	Madnapalli	5	90	40	130
Acting Sub- Collector.	Royachota	3	59	19	78
	Kadiri	4	72	32	104
	Total...	24	492	132	624

in the margin of the result of the examination of village accounts. Owing to the Inam Commission taking away the Curnums from their villages for long periods, No. 1 account of cultivation has been found not fully written up in several instances for Fasli 1270. The forms in all the Village Accounts examined have been found correctly adhered to. As I have not received all the quinquennial Reports from the Taluks, I consider it preferable to send in this Report at once, and to submit the quinquennial Statements on their receipt; the strictest orders have been issued and steps taken for their preparation.

26. The Sub-Collector's report is herewith submitted.

27. The favorable mention of the valuable assistance of Messrs. Molony, Acting Sub-Collector, and McQuhae, Acting Head Assistant, as also of the Deputy Collectors, Messrs. Royappa and T. G. Ward, in last report, is equally applicable in this. Mr. Ward has much improved in the management of the Treasury and Account Department.

CUDDAPAH,
16th October 1861.

(Signed) A. WEDDERBURN, *Collector.*

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(Signed) A. WEDDERBURN, *Collector.*

SETTLEMENT REPORT OF SUB-COLLECTORATE.

1. I have the honor to submit herewith the Annual Settlement Report for Fasli 1270, with its enclosures.

	Days.
Kadiri Taluk from 24th January 1861 to 5th February 1861.. .. .	16
Royachoti Taluk from 6th to 23rd February 1861.. .. .	18
Kalkada Taluk from 2nd to 17th April 1861.. .. .	16
Madanapalli Taluk from 15th March to 16th April 1861.. .. .	33

settlement of the Cuddapah Taluk. It was settled at its Cusbah. Subsequently the Taluk of Royachoti was settled by me partly at Neelkuntrowpettah and partly at Cusbah Royachoti. The Madanapalli Taluk was next settled also by me at Cusbah Madanapalli, and the Kalkada Jamabundy was conducted by you at various places within its limits. The time occupied in the settlement was somewhat longer than it ought to be now that the accounts have been so much simplified, but the necessity of giving new Puttahs to every ryot, in consequence of the perma-

Paddacotta.
Vonavole.
Marala.
Chigoolarevu.
Murwapalu agraaharum.

2. The Taluks of this Division were settled in point of time as per margin. The Kadiri Taluk which was taken in hand first was settled by the 2nd Class Deputy Collector Royapah Puntulu whilst I was engaged in the amount striking off of the usual remissions, involved a considerable amount of labor that will not be again required. The Statement No. 1 exhibits a decrease in the number of villages in the Kadiri Taluk, the villages named in the margin having been made over to Bellary under orders of the Board of

Revenue, dated ————. The designation of the Guramcondah Taluk has also been changed to that of Kalkada under orders of Government, dated 13th September 1860.

3. The whole of the Fasli has been passed by me within the limits of the Sub-division except 11 days in July and August passed in Cuddapah, and 33 days in December 1860 and January 1861 also passed in Cuddapah, during which I was engaged in the settlement of the Taluk.

SEASON.—4. The season was, generally speaking, very unfavorable; scarcely any second wet crop was sown owing to the utter failure of the November rains. The heaviest rain in the Fasli fell during the first fortnight of October, too early to be of any use for the second wet crop, though of great service to the 1st crop then in the ground. The rains that fell in August and September were extremely partial. The Taluk of Royachoti was particularly unfortunate, and the Beriz has accordingly decreased as much as Rupees 13,997. In a season like the last, the great importance of the well irrigation forces itself into observation. The dry crops were sown in July under favorable circumstances, but suffered much from blight and insects. On the whole they are estimated to have produced but one-fourth of a full crop, though perhaps this estimate is somewhat low. The Statement below exhibits the supply of water received by the tanks of the Division during the Fasli:—

Particulars of the receipts of water.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
Tanks that received a full supply of water.. .. .	170	250	80	...
Do. do. three-quarters..... .. .	256	253	...	3
Do. do. half	420	426	6	...
Do. do. quarter	889	858	...	31
	1,735	1,787	86	34
Do. no supply of water whatever..... .. .	2,062	2,010	...	52
	3,797	3,797	86	86

The number of tanks that received a supply is somewhat larger than last Fasli, but owing to the early period at which the rain fell the water, as stated above, could not be utilized for the cultivation of the second wet crop. The wet produce of the year is computed at half of a full

Dry...	...	...	...	...	17
Lands dependant on Tanks...	...	...	...	...	84
Do. do. on Channels...	...	...	...	...	39
Do. do. on Wells...	...	...	...	...	32
					8
Total...					119
Average...					64
					7
					16

crop on the land sown, as per particulars of descriptions of cultivation in the margin. The high prices of grain which obtained throughout the Fasli, however, enabled the ryot to meet the Government demand pretty punctually and without much difficulty.

SANITARY STATE OF THE DIVISION.—5. Sanitary state of the Sub-division has been good. The most marked improvement has taken place in the usually notoriously unhealthy Taluk of Kadiri, where fever has been almost unknown though cholera has visited the Taluk rather more severely than usual. The Royachoti Taluk, generally the worst for cholera, has not been visited this year. There has been some cholera in Madanapalli and Kalkada, but it has not taken the form of a very serious epidemic anywhere, and an unusual per centage of recoveries have been reported, being at least one-third of the number attacked. Fever has not been prevalent anywhere, and but very little small pox has been reported. The statement in the margin exhibits the operations of the vaccinators. There is still a great prejudice on the part of the people against vaccination, and the operators experience much trouble in obtaining subjects in spite of every assistance that can be given them short of absolute compulsion. Considering the dryness of the season and the difficulty of getting

Statement showing the number of Children Vaccinated.

Kalkada Taluk...	...	...	...	...	1,210
Madanapalli do.	...	...	...	...	1,337
Kadiri do.	...	...	...	...	450
Royachoti do.	...	...	...	...	523
					3,520

ting water, there has not been much loss of cattle during the Fasli.

PRICES.—6. Statement No. 2 annexed exhibits the prices of the various descriptions of

	PRICE OF GRAIN.		Increase.	Decrease.
	In Fasly	In Fasly		
	1269.	1270.		
Paddy, 1st sort.....	150	176	26	0
Do. 2nd sort.....	138	160	22	0
Cholum... ..	200	215	15	0
Sujjaloo... ..	201	210	9	0
Horse-gram... ..	199	214	15	0
Raggy... ..	203	206	3	0
Aurecoloo... ..	144	168	24	0

grain during the Fasli, and the Statement in the margin shows the great rise that has taken place. These high prices have, as stated above, done much to compensate the ryot for deficiency of crop and have enabled him to meet the Government demand; but the poorer classes, especially the laborers, whose wages have not risen in proportion feel the rise very much. Deficiency of harvest for a series of years is the cause of the present high prices, and as the same obtain elsewhere the bazars are entirely supplied from local sources.

Statement No. 3 with Enclosures.

Kalkada...	...	...	...	...	4,519
Madanapalli...	...	...	...	...	2,597
Royachoti...	...	...	...	...	13,997
					21,113
Deduct.					
Increase in the Kadiri Taluk...	...	...	...	...	4,944
Net decrease...					16,169

7. The Talookwar Statement No. 3 exhibits a net decrease in the Beriz of the Division of 16,169 as per particulars in the margin. The general failure of rain is the cause; the whole decrease being upon wet land.

It will be seen that the heaviest decrease is in the Taluk of Royachoti which, as noticed above, received the smallest supply of rain.

Enclosure A. The increase of 6,310 Rupees in dry cultivation, notwithstanding a decrease of 271 acres in the area cultivated, is owing to a good deal of the worst description of land bearing a low rate of assessment having been thrown up, and better lands at a higher rate having been taken owing to the ruling high prices; it is well worth the ryots' while to pay higher assessments for better land.

II. The decrease of 10,337 in wet cultivation, is owing to failure of the rain supply; of this decrease by far the largest portion is in the Royachoti Taluk.

III. The increase of 637 on garden lands is owing to the extension of the system of well irrigation, an extended area of 212 acres hitherto waste having been brought under cultivation.

SETTLEMENT REPORT OF

IV. The decrease under the heads of Teerwajasty Rupees 3,390, and Fussuljasty Rupees 7,196, is owing to scarcity of water.

Enclosure B.

	Rs.
Particulars of relinquished Lands given up.....	24,915
Do. taken for roads or washed away.....	18
Do. left by deserted and deceased ryots.....	854
Do. exchanged for others of the same description.	1,995
Do. exchanged for others of a different description.....	295
Mistakes in calculation.....	221
Reduction in Teerwajasty on wells dug in Porumpoke.....	68
Total...	27,870
Particulars of Lands taken up.....	2,205
Do. cultivated of Ayacut Bunjer.....	15,333
Do. taken in exchange of the same description...	1,998
Do. taken in exchange for others of a different description.....	1,586
Do. occupied by wells in waste lands.....	50
In calculation.....	348
Total...	21,500

This Statement shows an amount of land of all classes of 28,311 acres, bearing assessment at 27,870 Rs. relinquished, and 27,850 acres assessed at Rupees 21,500 taken up. The particulars are noted marginally. The items of increase and decrease under the head of mistakes in calculation are in consequence of mistakes having been made in the great number of calculations required in the alteration of system, consequent on the permanent deduction of the usual remission, and the detection of mistakes in the old accounts at the time of the preparation of the A Register. The amount of assessment on waste land deducted from the Beriz, is shown by this account to be Rupees 58,236 remission granted on whole numbers, and 387 on portions of numbers. These particulars are noted below :—

Particulars of waste remitted.

	Rs.
Lands waste under tanks which received no water.....	34,557
Do. left waste under tanks that received a partial supply.....	20,680
Do. do. under irrigation works out of repair.....	361
Waste from want of sufficient water in spring channels, &c.,	2,462
Poor lands which does not bear cropping yearly.....	39
Lands occupied by sand pits and washed away.....	5
Do. waste which were granted for cowle.....	4
Do. do. by deceased and deserted ryots.....	358
Do. under attachment of Civil Courts.....	11
Remission granted on lands given at reduced assessment.....	11
Large numbers which cannot be cultivated.....	47
Lands left by poor ryots.....	20
Do. unfit for cultivation.....	68
Total....	58,623

The waste charged amounts to Rupees 29,422 as per particulars below :—

Particulars of waste charged.

	Rs.
Lands left waste from no cause although sufficient water was forthcoming in tanks, &c.,	10,562
Lands left waste for the purpose of grass plots for cattle.....	3,447
Assessment of lands on which houses, &c., have been built.....	44
Lands taken up for cultivation on reduction of assessment but left waste in breach of their agreement.....	1,184
Lands left waste which were granted for cowle.....	13
Dry, wet and garden lands left waste from no cause.....	10,185
Waste from neglect of cultivators.....	3,987
Total...	29,422

* Whole Number.....	11,834
Portions of do.	17,254

Particulars of the above.

The original Assessment.....	*29,088
Teerwajasty.....	334
* Total...	<u>29,422</u>

Statement No. 4.

8. The decrease of 91 Rupees in remissions on portions of fields left waste calls for no particular remark.

The decrease of 313 under the head of Bunjer Cowle is owing to the expiration of the terms of Cowle granted in former years. The decrease under the heads marked respectively 4, 5, 6, 9, and increase under those marked 7, 10, are owing to the fluctuation in the cultivation of the various descriptions of land to which they refer.

The decrease of 209 Rupees under the head of One-third remission, has happened on certain lands at Pedda Tippasamoodrum in the Taluk of Madanapalli which, when cultivated, are liable to one-third remission.

In this year, however, a larger proportion than usual having been left waste, owing to want of water in the tank; the remission on the waste portion has come under the head of Remission on whole numbers in Enclosure B, Statement No. 3.

The amount of remission, therefore, at one-third is less in proportion to the decrease of cultivation.

Enclosure of Statement No. 4.

9. I. The head of cultivation after the settlement exhibits a decrease of 886 Rupees, but very little cultivation having taken place subsequent to the settlement.

II. The decrease in Jody on Inam is consequent on decreased cultivation of Inam land liable to Jody.

III. Inamity Teerwajasty has decreased 183 Rupees owing to want of water.

IV. The decrease in Inamity Tuffrick is in consequence of Inamdars having cultivated their own lands more than usual.

V. The decrease in the tope rents is owing to the great deficiency of blossoms on the trees. The blossom formed early, and from its deficiency the certain failure of the crop was well known before the settlement of the rents was concluded. Numerous applications for tope land on ground assessment under the Orders of the Board of Revenue, dated 28th April 1859 having been received, it was thought not advisable to rent the topes as usual for five years. In the certainty, therefore, of a bad harvest in the only year for which they would enjoy the rent, renters were naturally shy of offering large prices.

VI. The decrease under the head of Tax on Railway beams is in consequence of decreased demand and the operations of the Forest Department.

10. Statement No. 6 calls for no particular remark.

11. Statement No. 7 shows a falling off in the amount of sugar-cane and cotton cultivation. Grain crops at present prices are found to pay as well or better, and are much less trouble than the cultivation of sugar-cane. Indigo has been attended to a little better in the Royachoti Taluk owing to high prices.

12. The whole of the items of Veesabady in Statement No. 8, except only that of wholesale grain dealers, have been affected by the introduction of the Income Tax, the net decrease being 11,372 Rupees. Almost the whole of

Statement No. 8.

this is assessment on persons who now pay Income Tax, and has therefore been deducted from the Veasabady demand, a very small portion is in consequence of death, poverty and desertion. The grain trade is now so lucrative, that new dealers are continually setting up, causing an increase under that head. The Revenue under the head of Baghire Veasabady has not suffered so much from the introduction of the Income Tax as it usually falls on persons not within the incidence of that tax. It has, however, fallen off to the net amount of 342 Rupees, of which 178 Rupees is on weavers. No further remarks on this Statement appear called for.

The Income Tax being of the nature of the taxes above remarked on will be properly noticed here. The actual collections up to the end of the Fasli amounted to Rupees 22,782. This, however, does not represent the whole demand for a year, as the Income Tax year extends

	Rs.
Income Tax Collection	*21,358
Deduct decrease in Veasabady and Baghire Veasabady	11,714
	<hr/>
	9,644
	<hr/>

for a month beyond the Fasli year. The actual profit to Government by the introduction of the tax within the Fasli under review, however, will be represented as per margin by the collections within the Fasli *minus** the decrease in Veasabady and Baghire Veasabady which may fairly be attributable thereto.

13. The decrease under the heads Sale of Palmyra trees and Tax on wood, is owing to decreased demand as noticed above, with reference to Railway beams, and as noticed below with reference to the sale of dry and unproductive trees; it is much to be feared that a good deal of timber has been cut without permission.

14. The items in this account which relate to land revenue have been already explained.

Statement No. 10.

	Rs.
Last Fasli... ..	246
Increase in current Fasli	1,465
	<hr/>
	1,711
	<hr/>

The total amount of 1,711 Rupees in column 9 is greatly in excess of the collections last Fasli on the same account. Of this increase 976 Rupees is on unclaimed Inams and is probably in consequence of an inquiry I instituted at the Jamabundy of 1269 Fasli into the holding of Service Inams which had lapsed (but the lapse

of which had not been reported) by parties not entitled to them, chiefly by village officers who should have reported the lapse. I have, however, no statement to show how much of the increase is due to this cause.

The increase in zufted Inam amounting to 212 Rupees, is chiefly on Dusvundum Inam zufted on account of the neglect of the Inamdars to keep the works in repair. The amount of increase of Inam in deposit is Rupees 277. This increase is on Inams pending the inquiry of the Inam Commission.

The revenue fines form an item of increase of 414 Rupees, chiefly in consequence of the neglect of the Village Officers in the Madanapalli and Royachoti Taluks to attend the Jamabundy Settlement, though regularly summoned. This neglect causes serious inconvenience and delay, and it was necessary to prevent its occurrence for the future. There was scarcely a Village Officer of the Madanapalli Taluk that answered to his name when called.

The amount collected on Inams of suspended and dismissed Village Officers has decreased 363 Rupees. In the previous year it was found necessary to take severe measures for neglect of duty in Police matters. This necessity has not been so great this year, as on the whole the village Reddies have behaved better.

The decrease in Maramut Tuffrick is in consequence of the amount of Tuffrick due for two years having been brought to account in the last Fasli, as noticed in the report for that year. There has also been very little work done during this Fasli on which Tuffrick is leviable.

The collections on account of the sale of unproductive trees have fallen off to the extent of 536 Rupees. The proposals for the cutting of timber have been very few, and it is much to

be feared that a great deal has been cut without permission. My attention is just now directed to this matter, and I hope to be able to put a stop to the practice.

15. The remaining items of this Statement have mostly been explained above.

The Stamp revenue has risen 6,051 Rupees in consequence of the new Stamp Act.

The Abkarry revenue remains stationary, this being the last year of the old lease.

The entire Beriz of this Sub-division is 95 Rupees in excess of last year, the deficiency in land revenue having been balanced by the receipts for Income Tax and Stamps.

16. The Demand, Collection and Balance Statement shows a balance of Current Revenue of 36,689 at the end of the Fasli. Of this sum 24,364* has been collected up to the 31st of August, and the remainder will speedily be realized. Of the old balance of 77,508 Rupees, outstanding at the close of last Fasli, 76,116 Rupees have been collected within the Fasli, and sanction has been obtained for striking Rupees 204-7-2

	Rs.
* Collection in the month of July as per entry in column 5, Statement No. 11.	13,383
Collection in August about	11,081
	<hr/> 24,364.

out of the accounts; the remainder 1,187 has been partly collected since the close of the Fasli, and the rest as far as practicable will be so without delay.

17. Statement No. 12 calls for no particular remarks.

18. The amount entered in this Statement as recoverable, Rupees 514-13-11 will be realized as early as possible.

A sum of 178-14-8 is entered as doubtful. For this amount the Board have sanctioned the sale of Puttah lands in the Royachoti Taluk, but that as much as 178-14-8 will be realized by the sale is extremely problematical, the land in general being of the poorest description. Inquiries into all the items which make up the sum of 462-8-4 entered in column 11 of this Statement were made at the Settlement, and as there appears to be no hope whatever of realizing any portion of it, I would beg to recommend that sanction be obtained for its being struck out of the accounts. No coercive process was had recourse to in the year under report.

Having now explained the items in the different Statements which accompany this report, I proceed to notice the progress that has been made in the perfection of the new forms of Village Accounts, which you are aware have been completely introduced.

19. A rough examination was made at the settlement, but the results of this examination not having been recorded, it became necessary, in order to supply the information required by you in your Official Memorandum, dated 22nd July 1861, to examine the accounts of some more villages. The names of those examined were in the Madanapalli Taluk.

1. Dakshanagudda.	1. Chinna Mandiem.	} In the Royachoti Taluk.
2. Mulleala.	2. Chundupalli.	
3. Bathoolapuram.	3. Vundady.	
4. Madanapalligudda.	1. Cavalepalli.	} In the Kadiri Taluk.
5. Cothapalli.	2. Gondlapenta.	
3. Koolagoondla in Kadiri.	4. Seugaroy Cheroo.	

I regret I cannot report that the examination disclosed very favorable results. A Memorandum showing the mistakes and defects is attached, and it will be perceived that some of them are very serious. The Curnums have, however, some right to consideration, owing to their having been engaged many of them for months in the Inamity Settlement at the Cusban, and taking this into consideration, I have not in general thought it necessary or advisable to do more than correct the errors, and point out to the Curnums that future carelessness will certainly involve punishment. You will perceive that many accounts, especially in the Madanapalli Taluk, are not written from the month of March till the close of the Fasli. This fact points clearly to

the Inam inquiry as the cause of the omission. Some of the errors you will perceive to be of slight or no actual importance, such as the omission to number the headings. The most serious errors are in the monthly collection accounts. These must be checked, as errors in these accounts open the door to fraud and embezzlement, and if they are not kept correctly the collecting Village Officers themselves may be ignorant of the exact amount they should remit to the Taluk Treasury.

20. With reference to the Miscellaneous Circular of the Board of Revenue, No. 3,946, I have the honor to inform you that the monthly Cultivation Account, Form No. 1, has been regularly sent to the Taluk Cutcherry from each village at the close of each month. This practice has been in force since the commencement of the Fasli under report. A list of villages, if any, from which these accounts have not arrived, is sent into the Huzur at the commencement of the following month, and all irregularities are then noticed. The adoption of this practice must have the effect of checking fraud, though to what extent it has had that effect I am not able to report very distinctly.

21. As regards the introduction of permanent Puttahs, you are aware that, owing to the final deduction of the usual remissions, fresh Puttahs were given to every ryot in this District for the Fasli under report; and that it is intended that these Puttahs shall be permanent, the alterations for each year being noted on the same Puttah at each settlement, when there are any alterations to note, and if not merely a confirmation of the old Puttah for the current year recorded on it. I shall have the honor, in a day or two, to forward for your information an account showing the number of Puttahs granted, the number of those which differed from the Puttahs of the preceding year and of those which continued the same.

22. The Sherishtadar of the Sub-division, V. Narainrow, has applied for pension. He continued to perform the duties of his office till the end of the settlement. There appears to be some difficulty respecting the grant of a pension, but I hope soon to hear of his obtaining it as, owing to failing health, I am of opinion that he will not be able for the future to conduct the duties with the same credit to himself and advantage to the Government as hitherto.

My present Sherishtadar, H. Kristnarow, is in office pending the settlement of the question of Narainrow's pension, and gives every promise of being a valuable acquirer as the head of the office.

BURCOILCOTA,
6th September 1861.

(Signed) F. B. MOLONY,
Acting Sub-Collector.

SETTLEMENT REPORT

OF BELLARY.

1. I have the honor to submit my report on the Jamabandi of this District for Fasli 1270, accompanied, as per enclosed list, by the usual annual accounts, which have been prepared with due reference to the instructions received from the Board of Revenue from time to time.

PLACES AT WHICH THE SETTLEMENT WAS MADE.—2. The accompanying Statement No. 1 shows the different Taluks settled by myself, the Sub-Collector, Head Assistant Collector and the Deputy Collector; as also the places at which the settlement was conducted.

3. I personally settled six Taluks, *i. e.*, Hospett, Kudligi, Adoni, Alur, Raidrug and Madaksira in the Sub-division.

4. The late Sub-Collector, Mr. Foord, settled five Taluks, *i. e.*, Bellary, Anantapur, Penakonda, Hindupur and Dhurmaverum.

5. Mr. St. Clair, the Head Assistant Collector, settled the two Taluks of Harponhalli and Huvinbadgali.

6. The settlement of the Taluks of Gutti and Tadpatri was conducted by Strinivasa Row, the 1st Class Deputy Collector.

VARIATION IN THE NUMBER OF VILLAGES, &c.—7. Agreeably to the order of Government, No. 1,741, of 21st December 1859, communicated to this office by the Board of Revenue, under date the 24th idem, No. 5,444, the Taluk of Yadaki in this District has been absorbed in the Taluks of Gutti and Tadpatri, whereby the number of Taluks in this District, *i. e.*, sixteen, has been reduced to fifteen.

8. The villages which were closer to the Kasba stations of other than their respective Taluks have been transferred to the former Taluks.

9. Sixteen villages of this District have been transferred to Cuddapah, and ten to Kurnool; five villages have been transferred to this District from Cuddapah.

10. The number of villages in this District (according to Statement No. 1), is as shown below.

As per accounts of last year.....	2,467
Transferred to the Districts of Kurnool and Cuddapah.....	26
	<hr/>
Remaining.....	2,441
Add the number of villages transferred to this District from Cuddapah..	5
	<hr/>
Total.....	2,446

The tenure of none of these has been altered.

SEASON.—11. The rain-fall in Fasli 1270 was greater by three inches than in Fasli 1269. The early rains which fell throughout the District in the months of May and June of Fasli 1269, allowed of the sowing of the early "Dry" and "irrigated" crops; the later rains, which fell in the months of October and November, admitted of the later "Dry" and "irrigated" crops being cultivated. It may be said, on the whole, that both the early and later crops yielded better in the Fasli under review than in last year, and that the ryots reaped three-fourths of a good crop in the "Dry" lands.

12. Owing to the high prices of grain, the ryots have been able to pay the Government demands with tolerable punctuality.

SETTLEMENT REPORT OF

13. Annexed is a comparative Statement of the rain-fall in the last and present years.

Early rains. May. June. July. August.	Later rains. September. October. November. December.	Situation of the Taluks. “	Early rains.		Later rains.		Total.							
			Fasli 1269.	Fasli 1270.	Fasli 1269.	Fasli 1270.	Fasli 1269.	Fasli 1270.						
			Inches. Tenths.	Inches. Tenths.	Inches. Tenths.	Inches. Tenths.	Inches. Tenths.	Inches. Tenths.						
		In three Northern Taluks.....	7	8	7	3	2	8	8	4	10	6	15	7
		In five Southern do.	9	9	11	5	5	2	6	3	15	1	17	8
		In three Eastern do.	10	6	6	5	2	9	7	4	13	5	13	9
		In four Western do.	8	0	7	3	5	7	5	7	13	7	13	0
		Average.....	9	1	8	9	4	1	7	4	13	2	16	3

SUPPLY OF WATER RECEIVED BY THE TANKS.—14. The following Statement exhibits the supply of water received by the tanks during the current and the two preceding Faslis.

Particulars of the tanks which were supplied with water.		Fasli 1268.	Fasli 1269.	Fasli 1270.
Tanks that received full supply...	...	611	68	197
Do. three-quarters do. ....	...	114	88	144
Do. half do. ....	...	96	187	190
Do. a quarter and less than a quarter...	...	72	472	341
Total... ..	...	893	815	872
Do. no supply of water whatever...	...	110	188	131
Grand Total...	...	1,003	1,003	1,003

SANITARY STATE OF THE DISTRICT.—15. In the months of May and June cholera prevailed in the Taluks of Bellary, Adoni, Harponhalli, Madaksira and Gutti; and the number of persons who were attacked by, and died of, that disease is marginally noted.

Attacked.....2,176
Died.....1,435

16. The cattle were free from serious disease, but some died through scarcity of forage.

VACCINATION.—17. Subjoined is a Statement furnished by the Garrison Surgeon of Bellary, showing the Vaccine operations in this District during the Fasli under report, compared with the last two Faslis.

Fasli.	Number Vaccinated.	Of which number failed.	Number operated.
1268... ..	8,555	477	8,078
1269... ..	9,523	498	9,025
1270... ..	9,189	563	8,626
Decrease... ..	334	0	399
Increase... ..	0	65	0

18. Adverting to the Proceedings of the Board of Revenue, No. 2,610, of 22nd May 1861, the necessary steps have been taken to test the returns of Vaccination furnished by the Vaccinators.

PRICES OF GRAIN.—19. Annexed is an Abstract of the Statement No. 2, showing the prices of the principal grains in this District.

Names of Grain.	Fasli 1269.	Fasli 1270.	Difference.		Per centage.	
	RS.	RS.	RS.	A.	RS.	A.
Paddy, 1st sort per Garce...	155	153	— 2	0	1	4
Do. 2nd do. do. ...	141	139	— 2	0	1	4
Cholum... do. ...	188	167	— 21	0	11	3
Sujalu... do. ...	190	168	— 22	0	11	13
Horse-gram... do. ...	188	175	— 13	0	6	15
Raggi... do. ...	168	152	— 16	0	9	8
Wheat... do. ...	265	351	+ 86	0	32	8

DITTUM OR RYOTS' HOLDINGS.—20. There has been an increase of occupancy in the Fasli under review, as compared with the preceding one, of 97,582 acres in the "Dry," and of 2,301 acres in the "irrigated" lands, as shown in Enclosure B of Statement No. 3, and fully explained in the subjoined Statement.

	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
	Acres.	Asst.	Acres.	Asst.	Acres.	Asst.	Acres.	Asst.
		RS.		RS.		RS.		RS.
Dry land.....	18,89,029	12,51,406	19,86,611	12,73,678	97,582	22,272	0	0
Irrigated.....	1,50,014	6,79,347	1,52,315	6,89,497	2,301	10,150	0	0
Total.....	20,39,043	19,30,753	21,38,926	19,63,175	99,883	32,422	0	0
Tirvajasti or extra Asst.....		17,454		26,243		8,789	0	0
Fasiljasti or 2nd Crop Assessment.....		1,57,111		1,59,962		2,851	0	0

21. The above increase is attributable to the late revision of assessment, and to the more favorable rains which fell in the year under review.

22. Five thousand three hundred and twenty-three acres of "black land," bearing an assessment of Rupees 5,842, were taken up on permanent Cowle tenure in the year under review, the net demand of which, after deducting the Cowle remissions, &c., amounts to Rs. 210.

23. The increase of Fasiljasti and Tirvajasti is owing to a large number of the tanks having received a sufficient supply of water.

ACTUAL CULTIVATION.—24. The subjoined Statement, which is an Abstract of the Statement No. 3, shows the extent of land actually under cultivation.

Items.	Fasli 1269.		Fasli 1270.		Increase.		Decrease.	
	Acres.	Assessment including extra and 2nd crop Assessment.	Acres.	Assessment including extra and 2nd crop Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.		RS.
Dry land.....	18,42,742	12,07,469	19,67,480	12,63,374	1,24,738	55,905	0	0
Tank.....	58,845	3,29,300	65,476	3,62,934	6,631	33,634	0	0
Channel.....	40,340	2,65,051	41,836	2,70,721	1,496	5,670	0	0
Well.....	44,194	2,09,218	44,863	2,10,041	669	823	0	0
Total.....	1,43,379	8,03,569	1,52,175	8,43,696	8,796	40,127	0	0
Grand Total...	19,86,121	20,11,038	21,19,655	21,07,070	1,33,534	96,032	0	0

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WASTE REMITTED TO THE RYOTS, &c.—25. Particulars of the waste remitted in this District, during the last five Faslis, are as follow :—

Fasli.		Dry Assess- ment.	Irrigated Assessment.	Total.
		RS.	RS.	RS.
Fasli	1264... ..	2,51,755	1,53,520	4,05,275
"	1267... ..	27,541	93,133	1,25,674
"	1268... ..	12,796	20,374	33,170
"	1269... ..	41,385	52,896	94,281
"	1270... ..	6,582	35,729	42,311

26. A large portion of the amount of remissions, *i. e.*, Rupees 42,311, granted in the year under review, was on account of the lands under some of the tanks and channels, as well as a portion of the "apanam" lands of the Potels, having been left waste; the former owing to the insufficiency of water, and the latter to poverty.

WASTE CHARGED TO THE ROYTS.—27. The amount of assessment of the lands left waste without sufficient cause, and charged to the royts and Potels in Fasli 1270, is Rupees 41,651, being 41,428 Rupees less than the amount charged in the preceding Fasli. Five-eighths of the former (Rupees 41,651) belong to the Potels, and three-eighths to the royts.

PARTICULARS OF THE REMISSIONS.—28. The different items of remission are shown in full in Statement No. 4. They have been classed as usual under three heads, as shown in the annexed Memorandum :—

Items.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1 Occasional remissions.....	2,15,999	2,11,243	0	4,756
2 Fixed do.....	17,864	18,813	949	0
3 Deductions for payment to Village Officers, &c.	5,412	5,121	0	291
Total...	2,39,275	2,35,177	0	4,098 Net

* Datavandam remissions on account of the construction of tanks, &c., by private individuals at their own cost..... 52
Shrotriem..... 897
Remissions on account of crops damaged..... 116
Total.. 1,065

29. There has been an aggregate increase of Rupees 1,065, under the heads marginally noted, and a decrease of Rupees 5,163 under the other heads, making a net decrease of Rupees 4,098.

OCCASIONAL REMISSIONS.—30. There has been a net decrease of Rupees 4,756 under this head, owing chiefly to the Cowle of the lands held on that tenure, bearing an assessment of Rupees 10,080, having expired this year.

CULTIVATION OF THE LANDS HELD ON COWLE.—31. Subjoined is a comparative Statement of the cultivation of the lands held on Cowle.

Description of Cowles.	Fasli 1269.		Fasli 1270.		Increase.	Decrease.
	Cultivated Acres.	Assess-ment.	Cultivat-ed Acres.	Assess-ment.		
1	2	3	4	5	6	7
		RS.		RS.	RS.	RS.
Permanent Cowle...	1,56,019	2,18,280	1,55,416	2,15,383	0	2,897
Other do....	6,876	9,142	4,278	5,388	0	3,754
Total...	1,62,895	2,27,422	1,59,694	2,20,771	0	6,651
<i>Particulars.</i>						
Dry Land.....	1,62,362	2,23,148	1,59,393	2,18,375	0	4,773
Wet Land.....	533	4,274	301	2,396	0	1,878
Total...	1,62,895	2,27,422	1,59,694	2,20,771	0	6,651

Particulars of the columns 4 and 5 of the above Statement.

<i>Acres.</i>	<i>Assess. Rs.</i>	
1,62,895	2,26,475	Lands taken upon Cowle, as per last year's account.
9,047	13,020	Deduct waste remitted and Cowle expired, as well as the lands of the villages lately transferred to the Districts of Cuddapah and Kurnool.
1,53,848	2,13,455	Remaining.
5,846	6,700	Land taken up in the current year.
1,59,694	2,20,155	Total land held on Cowle in this Fasli.
Extra Assessment.	276	
2nd crop do.	340	
Total .. 2,20,771		

FIXED REMISSIONS.—32. The remissions granted under this head in the year under report amount to Rupees 18,813, being 949 Rupees in excess of the amount granted in last year. The increase is owing to the cultivation under the heads “Dasavandam” (Samila) and “Shrotriem” in the year under report, having exceeded that of the last year.

DEDUCTIONS FOR PAYING TO VILLAGE OFFICERS, &c.—33. The deductions under this head which amount to Rupees 5,121, are Rupees 291 less than the preceding year, owing,

1st. To a decrease of Rupees 118 under the head of Kandachar* remissions, some of the servants of that class having resigned their offices this year.

2ndly. To a less sum having been expended on account of the pay of the Amani Mutsaddis, inasmuch as the Mirasi Potels were restored to their office,

PARTICULARS OF THE SUNDRY ITEMS.—34. The miscellaneous receipts, as particularized on the back of the Statement No. 4, are shown in the annexed Statement.

Items.					Fasli 1269.	Fasli 1270.	Increase.	Decrease.
					RS.	RS.	RS.	RS.
1	Collections on Inams, viz.,							
	Jodi...	...	...	...	1,52,615	1,51,939	0	676
	Nirsargi..	...	...	...	7,749	8,159	410	0
	Tafrik..	...	...	...	11,133	13,892	2,759	0
Total.....					1,71,497	1,73,990	3,169	676
2	Collections of quit-rent on Bungalows...				749	748	0	1
3	Commutation of quit-rent, under the Freehold Rules...				0	147	147	0
4	Collections on old Topes...				5,750	4,250	0	1,500
5	Do. on Government new do. ...				1,636	1,512	0	124
6	Sundry Items...				2,263	3,311	1,048	0
Total... ..					1,81,895	1,83,958	4,364	2,301
					Net increase. 2,063			

35. The decrease of Rupees 676 in the item of Jodi or quit-rent, is owing chiefly to the late transfer of the villages from this District to those of Cuddapah and Kurnool.

36. The increase of Rupees 410 in Nirsargi,* and Rupees 2,759 in Tafrik,† is attributable to an increase of cultivation under those heads in this year over that in the preceding one.

37. The decrease of Rupees 1,500 in the collections on old topes is owing,

1stly. To the trees situate on some of the Patta and Inam lands having been made over to their respective holders, free of tax, as directed in Extraordinary Minutes Consultation of 17th September 1858.

* Water-rate collected on dry Inam lands cultivated with wet crops.

† Fees collected from ryots cultivating more than the fixed quantity of Inam land.

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2ndly. The amount of rent derived by Government during the year under report being less than in last year, owing to the trees not having yielded so well as in the latter year.

38. To the above second reason is also attributable the decrease of Rupees 124 under the head of new topes.

39. The increase of Rupees 1,048 in the Sundry items is owing to an increased rent having been received for the pasture grounds and other similar sundry farms.

CULTIVATION OF SPECIAL PRODUCTS.—40. The annexed Memorandum exhibits the extent of land cultivated with Sugar-cane, Cotton and Indigo, during the year under review, as compared with the previous year :—

Products.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Sugar-cane.....	8,286	8,033	...	253
Cotton.....	2,85,501	2,82,673	...	2,828
Indigo.....	3,213	2,966	...	247

41. The decrease in the cultivation of Cotton is owing partly to the failure of the seasonable rains required for it, and partly to the late transfer of the villages from this District to the Districts of Cuddapah and Kurnool. To the latter reason is also attributable the decrease in the third item.

42. The decrease under the head of Sugar-cane is owing to the insufficiency of water in some of the tanks at the sowing season.

GENERAL RESULT OF LAND REVENUE.—43. Annexed is an Abstract Statement showing the result of the Land Revenue Settlement in comparison with the preceding year :—

Items.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue.....	17,71,773	18,71,893	1,00,120	0
Sundry Items.....	1,83,526	1,85,589	2,063	0
Total.....	19,55,299	20,57,482	1,02,183	0

44. Of the land revenue of Fasli 1270, which amounts to Rupees 20,57,482, Rupees 19,64,841 were collected within the Fasli, and Rupees 62,760 by the end of August, leaving a balance of Rupees 29,881 ; of which it is expected that about Rupees 9,500 may not be realized, owing to the poverty of the ryots. The subject will, however, be carefully investigated at the ensuing Jamabandi, and a report of the irrecoverable balance will be made in the next Settlement report.

SUNDRY SOURCES OF REVENUE, ABKARRY.—45. The Abkarry farm of all the taluks in this District, which had been rented out for different periods, terminated by the end of Fasli 1270. The revenue of the last two Faslis was as follows :—

Fasli 1269.	Fasli 1270.	Difference.
2,68,525	2,67,725	800

The above difference is owing to a sum of Rupees 426-6-0 having been remitted, as directed in the Proceedings of the Board of Revenue, No. 1,987, of 17th April 1861 ; and to a sum of Rupees 373-10-0 (of a similar nature and appertaining to Fasli 1270) having been deducted from the revenue of that Fasli.

46. Rupees 2,62,338 were collected by the end of August, and the balance Rupees 5,387 will be duly collected.

MOTURPHA.—47. The revenue derived under this head is of two kinds, *viz.*, the “Visbadi” or tax imposed upon Merchants under Regulation IV of 1818; and the “Bagar Visbadi,” or taxes on trades and professions. An Abstract of this revenue taken from Statement No. 8, is given below :—

Items.	Fasli 1269.	Of which deduct			Remaining of Fasli 1270.	Increase during the Fasli 1270 under the head of Moturpha.	Total of Fasli 1270.
		The amount transferred to the head of Income Tax.	The amount of the ryots who died, deserted, &c.	Total.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Visbadi.....	85,127	46,917	6,729	53,646	31,481	1,692	33,173
Bagar Visbadi.....	1,12,766	12,833	11,235	24,068	88,698	9,136	97,834
Total...	1,97,893	59,750	17,964	77,714	1,20,179	10,828	1,31,007

Net decrease. 66,886

48. Of the revenue of Fasli 1270 (Rupees 1,31,007), Rupees 1,23,402 were collected up to the end of August 1861, leaving a balance of Rupees 7,605; of this, about 400 Rupees may remain irrecoverable.

	Ra.
* Through ex-Officio Vendors,	4,697
Through Vendors receiving fixed salaries.....	54,629
Total..	59,326

STAMPS.—49. The Stamp revenue of the year under report is Rupees 59,326,* being 22,555 Rupees in excess of the last year's amount, *i. e.*, 36,771 Rupees. The increase is owing to the introduction of the new Stamp Act.

INCOME TAX.—50. The settlement of Income Tax was conducted as follows :—

The Taluks of	
By A. Hathaway, Esq., Collector.....	1 Hospett.
	1 Adoni.
	1 Alur.
	1 Raidrug.
4	
E. B. Foord, Esq., Sub-Collector.....	1 Anantapur.
	1 Dhurmaverum.
	1 Penakonda.
	1 Hindupar.
	1 Madaksira.
5	
J. C. St. Clair, Esq., Head Assistant Collector.	1 Harponh alli.
	1 Kudligi.
	1 Huvinhadgali.
3	
D. Strinivasa Row, 1st Class Deputy Collector.	1 Gutti.
	1 Tadpatri.
2	
Mr. B. A. Blake, Treasury Deputy Collector...	1 Bellary.
15	

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51. Subjoined is an Abstract Statement showing the Demand, Collection and Balance of the year from August 1860 to June 1861, on account of Income Tax.

Items.	Demand.	Particulars of Col. 2.			Collections by the end of June 1861.	Subsequent collections up to the end of August 1861.	Total.	Balance.
		At 2 per cent.	At 3 per cent.	At 1 per cent.				
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
On Salaries.....	9,547	839	6,541	2,167	9,547	0	9,547	0
„ Pensions.....	985	96	667	222	985	0	985	0
„ Interest on Pro- missory Notes. }	325	0	244	81	325	0	325	0
„ Trades, &c.....	1,38,038	33,478	78,433	26,127	1,07,838	28,368	1,36,206	1,832
„ Fines, &c.	1,610	60	1,163	387	1,610	0	1,610	0
Total...	1,50,505	34,473	87,048	28,984	1,20,305	28,368	1,48,673	1,832

Of the balance, Rupees 100 may remain irrecoverable. A detailed report on the subject of Income Tax was despatched from this office to the Board of Revenue on the 2nd ultimo, No. 44.

52. Subjoined is a comparative Statement showing the revenue from land and other sources, for Faslis 1269 and 1270 :—

Items.	Fasli 1269.	Fasli 1270.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue.....	19,55,299	20,57,482	1,02,183	0
Abkarry.....	2,68,525	2,67,725	0	800
Moturpha.....	1,97,893	1,31,007	0	66,886
Stamps.....	36,771	59,326	22,555	0
Income Tax.....	0	1,50,505	1,50,505	0
Total...	24,58,488	26,66,045	2,75,243	67,686
Extra Revenue and Interest.....	46,175	31,574	0	14,601
Total...	25,04,663	26,97,619	2,75,243	82,287

Net increase 1,92,956

SEVOI JAMA OR EXTRA REVENUE.—53. The annexed table exhibits the particulars of the extra revenue :—

	Fasli 1269.	Fasli 1270.	In-crease.	De-crease.
	RS.	RS.	RS.	RS.
1st. The assessment of the lands cultivated after the Settlement, and that of the concealed cultivation.....	23,867	16,606	0	7,261
2nd. Revenue Fines, &c.....	3,605	3,479	0	126
3rd. Collections from the Inam lands under attachment....	9,387	3,710	0	5,677
4th. Sale proceeds of the Government plantations.....	3,213	281	0	2,932
5th. Do. of Palmirah and other trees.....	1,108	2,663	1,555	0
6th. Interest of the Abkarry amount.....	426	378	0	48
7th. Other sundry items.....	4,569	4,457	0	112
	46,175	31,574	1,555	16,156

Net... 14,610

54. The following are the explanations with reference to the above mentioned differences :—

1st Item. This decrease is owing mainly to the extent of land cultivated in this year after the Settlement, being less than in last year.

3rd Item. This decrease is attributable to some of the Inam lands under attachment having been restored to their holders, agreeably to the instructions received from the Inam Commissioner, and to a large portion of the amount in question, which had remained in deposit, having been transferred last year to the head of Extra Revenue. The amount of this item may be diminished when the abolition of the apanam system is thoroughly introduced.

4th Item. The decrease under this head is owing to a less number of topes having been sold this year than in the last.

5th Item. This increase is owing mainly to a large number of Palmirah trees having been purchased by the D. P. W.

DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—55. The Demand for Fasli 1270 of all sources of Revenue as shown in Statement No. 11, is Rupees 26,97,619; of this, 25,10,482 were collected within the Fasli, leaving a balance of Rupees 1,87,137, as shown in the subjoined comparative Abstract of Collections for Faslis 1269 and 1270.

Items.	Fasli 1269.			Fasli 1270.		
	Demand.	Collection.	Balance.	Demand.	Collection.	Balance.
	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue.....	19,55,299	18,91,379	63,920	20,57,482	19,64,841	92,641
Abkarry, Moturpha, Income Tax, &c.	5,03,189	4,84,373	18,816	6,08,563	5,22,199	86,364
Total...	24,58,488	23,75,752	82,736	26,66,045	24,87,040	1,79,005
Sevoi Jama or Extra Revenue.....	46,175	35,029	1,146	31,574	23,442	8,132
Grand Total...	25,04,663	24,10,781	93,882	26,97,619	25,10,482	1,87,137

56. Of the balance, Rupees 1,87,137, which remained at the end of Fasli 1270, Rupees 1,39,100 were collected by the end of August, leaving Rupees 48,037 uncollected, as follows :—

	Rs.
Land Revenue.....	29,881
Abkarry, Moturpha, Income Tax and Sundry sources of Revenue.....	14,825
Extra Revenue and Interest, &c.	3,331
Total...	48,037

57. It is expected that about Rupees 38,037 can be collected, and the balance Rupees 10,000 may be considered irrecoverable, as it consists chiefly of the Jodi or quit-rent, charged agreeably to the instructions contained in paragraph 33 of Extract Minutes of Consultation, dated 2nd June 1857.

DEMAND, COLLECTION AND BALANCE OF ARREARS.—58. Statement No. 13 exhibits the outstanding balances of arrears, which, up to the 30th June last, amounted to Rupees 28,537, as entered in column 7 of the said Statement. Of this, Rupees 1,538 were collected by the end of August last, and a sum of Rupees 1,702 of the arrears of Fasli 1269 and of Faslis 1262 to 1266, is likely to be realized, leaving a balance of Rupees 22,297, as particularized below :—

	Rs.	A.	P.
Arrears of Fasli 1269.....	14,812	0	0
Accumulated arrears of the previous Faslis, i. e., from Fasli 1262 to 1266.....	796	4	0
Do. do. of Faslis 1267 and 1268.	6,689	0	0
Total...	22,297	4	0

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RECOMMENDATION IN REGARD TO THE IRRECOVERABLE ARREARS FOR REMISSION.—59. From inquiries made during the Settlement of Faslī 1270, the above balance (exclusive of the arrears of Faslīs 1267 and 1268), consisting chiefly of the amount of full Jodi imposed on the Inam lands of some of the poor Potels, Malas and Madgas, appeared to be really irrecoverable. I request therefore the Board will be pleased to obtain the sanction of Government for writing off the same from the accounts, as per annexed Statements:—

STATEMENT of the Arrears of Faslī 1269.

Items.	Revenue for Faslī 1269.	Amount of the irreco- verable balance re- commended for re- mission.	Per centage of Co- lumn 3, on Column 2.	Particulars of Column 3.					
				Waste.	Death or de- sertion.	Poverty.	Jodi or Quit- rent.	Further Causes.	
1	2	3	4	5	6	7	8	9	
	RS.	RS.	RS. A. P.	RS.	RS.	RS.	RS.	RS.	
Land Revenue.....	19,55,299	11,329	0 9 0	338	530	2,570	7,104	787	
Moturpha.....	1,97,893	594	0 5 0	0	454	117	0	23	
Sevoi Jama or Extra Reve- nue	46,175	2,889	6 0 0	0	7	771	0	2,111	
Total...	21,99,367	14,812	0 10 0	338	991	3,458	7,104	2,921	

ABSTRACT of the accompanying detailed Statement marked A, showing the accumulated irre-
recoverable Arrears of the Faslīs, from 1262 to 1266.

Items.	Balance outstanding of the Faslīs from 1262 to 1266.		Of which recommend- ed for remission.		Particulars of Column 3.									
					Waste.	Death.	Desertion.	Poverty.	Jodi or Quit- rent.					
1	2		3		4		5		6		7		8	
	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.
Land Revenue.....	871	5	400	6	61	7	17	0	27	3	202	12	92	0
Moturpha.....	149	5	108	8	0	0	2	0	57	15	48	9	0	0
Extra Revenue.....	478	12	287	6	0	0	0	0	10	3	277	3	0	0
Total...	1,499	6	796	4	61	7	19	0	95	5	528	8	92	0

Amount of Arrears.	
	Rs.
Faslī 1267	978
" 1268	5,711
Total...	6,689

60. The subject of the arrears of Faslīs 1267 and 1268 will be inquired into during the ensuing settlement, and reported upon in the next Jamabandi Report.

61. A sum of Rupees 39-14-2 has been collected out of the amount of arrears of Faslī 1268, i. e., Rupees 9,533-3-7, sanctioned for remission; of which Rupees 21 have been credited in the accounts for the month of June 1861, under the head of Extra Revenue, as directed in the Board's Circular, dated 16th July 1858, and the remaining sum, Rupees 18-14-2, has been erroneously credited in the accounts for March, April and May 1861, under the head of Ayen, instead of Extra Revenue, as directed in the said Proceedings.

EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF REVENUE.—62. The following Statement shows the extent to which it was necessary to resort to coercive process in the collection of Revenue, during the year under report :—

Taluks.	Amount of the Balance due.		Amount of property attached.	Property eventually rescued.			Property sold.		
	No. of Ryots.	Amount of Balance.		No. of Ryots.	Balance	Value of property	No. of Ryots.	Balance	Value of property.
		RS.	RS.		RS.	RS.		RS.	RS.
Bellary.....	288	4,878	4,458	275	4,751	4,343	13	127	115
Kudligi.....	2	109	109	2	109	109	0	0	0
Huvinhadgali ..	6	69	69	6	69	69	0	0	0
Harponhalli.....	2	3	4	2	3	4	0	0	0
Gutti.....	50	926	824	36	849	747	14	77	77
Anantapur.....	4	148	148	1	57	57	3	91	91
Penakonda.....	1	5	5	0	0	0	1	5	5
Hindupur.....	9	208	208	2	59	59	7	149	149
Madaksira.....	2	13	12	2	13	12	0	0	0
Total...	364	6,359	5,837	326	5,910	5,400	38	449	437

63. No revenue defalcation has happened in this District during the Fasli under report.

CHARGES.—64. Statement No. 14 shows the gross collections made in Fasli 1270 to have been Rupees 25,87,171, and the charges attendant thereon, Rupees 2,17,639, or Rupees 8-6-7 per cent. The charges on account of the collection of Land revenue and Income tax (Rupees 21,35,739) are Rupees 2,14,117, or Rupees 10-0-5 per cent. As the Abkarry, Moturpha and Extra Revenue were collected by the revenue servants, it reduces the per centage to Rupees 8-6-7.

* Salary of the Stamp Vendors ..	Rs. 728
Commission to do. ..	81
Refunds of Stamp duty... ..	2,713
	3,522

65. The Revenue derived from Stamps is Rupees 59,326, and the charge amounts to Rupees 3,522,* or Rupees 5-15-0 per cent.

† Fasli 1269.. ..	Rs. 2,26,274
Do. 1270.. ..	2,17,639
Difference.. ..	8,635

66. There is a net decrease of Rupees 8,635† in the charges of Fasli 1270, as compared with the preceding year, which is owing to the introduction of the late revised Huzur and Taluk Establishments.

67. Annexed is an Abstract Statement showing the lands acquired by the public servants in this District during the Fasli under notice :—

Number of the Public Servants.	Extent acquired.		Mode of acquisition.	Whether with the permission of the Collector or not.
	Acres.	Assessment.		
26	1,009	RS. 827	By purchase and by the occupation of waste lands.	With the permission of the Collector.

The abovementioned land, if added to the land in occupation at the end of Fasli 1269, raises the latter to acres 2,676. The increase is owing to the indulgence granted by Government in their Proceedings, No. 84 of 17th January 1860, communicated with the Proceedings of the Board of Revenue, No. 372 of the 23rd idem.

WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUK ACCOUNTS.—68. It has been ascertained that the accounts of all the villages are prepared in conformity with the new forms sanctioned by Government. Four copies of the Register A, according to the revised form, have been prepared and examined.

SETTLEMENT REPORT OF BELLARY.

69. As regards the Taluk accounts, all the forms prescribed in the Government Manual are in force.

70. The system of not renewing the Pattas of the ryots whose holdings remain unaltered, as directed in Extract Minutes of Consultation, dated 28th February 1859, communicated by the Board of Revenue with their Proceedings under date the 24th July last, No. 3,946, has been thoroughly introduced.

71. Subjoined is an Abstract Statement showing the Pattas renewed, &c., during the year under report:—

Number of Pattas of Fasli 1270.	Of which				Total.
	The number of Pattas granted for the lands newly occupied in Fasli 1270.	The number of fresh Pattas granted in lieu of those issued in Fasli 1269.	The number of Pattas in which any changes were noted down.	The number of Pattas which remained altogether unaltered.	
1,18,815	4,107	44,890	*36,780	*33,038	1,18,815

* N. B.—The figures marked have been inserted approximately. The necessary orders have been issued for the correct information. On receipt of the replies, the result will be communicated to the Board of Revenue.

72. The adoption of this plan, which appears to be acceptable to the ryots, has saved considerable labor and some expense.

73. No Inams or ready money allowances granted for the support of the Pagodas, &c., have escheated to Government in this District, during the year, under review.

74. There exists no difference between the amount of revenue entered in Statement No. 10, and that entered in the Statement of Demand, Collection and Balance, submitted to the Board for the month of June of Fasli 1270.

75. I have the pleasure again to record my favorable opinion of the manner in which my subordinate Covenanted Officers, the Deputy Collectors, and the Serishtadar have executed the duties devolving upon them.

ALUR, }
27th November 1861.

(Signed) A. HATHAWAY,
Collector.

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(Signed) A. HATHAWAY,
Collector.

SETTLEMENT REPORT

OF

KURNOOL.

1. I have the honor to forward the annual Jamabundy Statements, prescribed in the Circulars of August 7th and 23rd, 1856.

SETTLEMENT.—2. The Settlement of each Taluk was conducted within its limits.

PUTTAHS.—3. Puttahs were only renewed in those cases where changes in the holding rendered it necessary.

TENURES.—4. The difference in the number of villages between this and last year is owing to 99 having been transferred to the Nellore District, while 10 have been transferred from Bellary, and 6 from Cuddapah to Kurnool.

SEASON.—5. The season was on the whole favorable in the four Taluks of Kurnool proper; but there was a deficiency of rain in the west, south, and eastern Taluks, transferred from Bellary and Cuddapah. The failure was greatest in the Taluks of Cumbum and Markapoor, to the east of the Nulla Malla range, and dependant on the north-east monsoon. There the tanks received a very scanty supply, even the large Cumbum tank was quite dried up before the close of the Faslî, and the dry cultivation suffered as well as that under irrigation from the continued drought.

CROPS.—6. In Kurnool proper the out-turn of the crops was beyond the average, for though no rain fell after October, the black cotton soil retained sufficient moisture to bring even the later dry crops to an excellent harvest. The tanks in Kurnool proper were also filled during the south-west monsoon, and the wet cultivation was carried out to its full extent, and was more than usually successful.

SANITARY STATE.—7. The season was a healthy one, and there was not more than the average amount of disease amongst cattle. Small-pox was prevalent during the hot months in the Taluks of Cumbum and Markapoor.

VACCINATION.—8. The operations of the Vaccinators are shown in the accompanying Statement, which shows a result not more encouraging than has always been the case in this District.

Station.	Under one year of age.			Above one year of age.			Total.		
	Number vaccinated.	Successful.	Failure.	Number vaccinated.	Successful.	Failure.	Number vaccinated.	Successful.	Failure.
Kurnool...	224	215	9	1,434	1,291	143	1,658	1,506	152

PRICES OF GRAIN.—9. Statement 2 shows the prices of grain, and as this year the wholesale prices have been entered, there is an apparent falling off from the prices of last year, when they were entered at retail rates. In reality prices have been nearly stationary, a very great export of grains having been carried on from the Taluks of Kurnool proper to the Cuddapah District.

RYOTS' HOLDINGS.—10. Enclosure B. in No. 3 shows that 28,482 acres of land, assessed at Rupees 29,884-15-11, were thrown up by the Ryots, while fresh land to the extent of 43,849 acres, assessed at Rupees 39,367-12-2, was taken in its place. Considering the perfect liberty that now exists on this point, it is singular that more of the very highly assessed lands in Kurnool proper are not relinquished, and waste taken up in their place. Such however is not found to be the case. The owners of such land fear that if they were to throw it up now, it would at once be claimed by other parties, and they would lose a property which the settlement now in progress will make valuable. Owing to high prices and favorable seasons, all land in Kurnool proper is now valued so much so as to make it a sufficient security for the existing revenue.

WASTE REMITTED.—11. The waste remitted consists chiefly of irrigated wet and garden lands, uncultivated from the failure of water. Dry waste remitted was either land usually cultivated under irrigation, left waste compulsorily on account of want of water, and unfitness of the land for dry cultivation, or land held by some pauper Reddies as Appanum in the Bellary Taluk, which they are not permitted to throw up, and which they were unable to cultivate.

CULTIVATION.—12. The total actual cultivation amounts to 10,22,283 acres, being slightly in excess of the previous season, though there was a deficiency in that of the wet and garden lands.

WASTE CHARGED.—13. The waste charged to the Ryots amounts to Rupees 17,917 as shown in Enclosure B in No. 3. Waste in dry cultivation is now always charged, and also in garden lands, except under exceptional circumstances of there being a failure in a Government supply of water. In wet cultivation, waste has been charged solely where caused by the neglect of the cultivator, and not from a failure of water.

CAUSES OF REMISSIONS.—14. Statement 4 exhibits the particulars of all remissions. In the occasional remissions there is a decrease, as compared with the preceding Fasi, in almost every item. The item entered as Tirva Kammy, is the amount of relief granted to holders of over-assessed land in the Taluks of Kurnool proper, as explained in paragraph 14 of my last Jamabundy report. The 10th item of Rupees 641-8-11, remission of water-rates on wet lands changed to dry, is what is more generally understood by the term Tirva Kammy. The Cowle remission is decreasing, as the land thus held comes gradually under full assessment.

PERMANENT REMISSIONS.—15. The permanent remissions are all granted in the Taluks transferred from Cuddapah and Bellary. Teezayee is granted on garden land irrigated by wells, in which alone there has been an increase of cultivation, and consequently of remission. The decrease in all the other items is owing to the falling off of the cultivation, in consequence of the failure of the season, felt more especially in those transferred Taluks. The customary remissions require no remark.

SUNDRY ITEMS.—16. The Sundry Items are shown in Statement 4. The Jody charged on Inams in the transferred Cuddapah Taluks was dependant on cultivation, and an increase of waste has caused a decrease in the charge. The Items of Inamity Putty and Tafreek were chargeable alike on cultivation of Inams, the former in Kurnool proper, the latter in the transferred Taluks. The increase of Putty is counter-balanced by a decrease of Tafreek in the Taluks where the season was less favorable. In future all the above charges will merge in the quit-rent imposed by the Inam Commission, of which a small portion has been collected on Inams settled within the Fasi.

FRUIT TREES.—17. It was a singularly bad season for fruit trees, and the rent of topes fell off in consequence about one-third of the sums obtained last year.

SUGAR-CANE, COTTON AND INDIGO.—18. The following Statement shows the cultivation of special products as compared with the preceding Fasli :—

	Fasli 1270.			Fasli 1269.			Decrease.
	Extent.	Assessment.		Extent.	Assessment.		Extent.
	Acres.	RS.	A. P.	Acres.	RS.	A. P.	Acres.
Sugar-cane.....	593	10,139	3 11	710	14,209	8 11	117
Cotton.....	1,32,553	1,28,183	0 4	1,52,325	1,31,293	13 5	19,772
Indigo.....	12,502	33,359	1 3	23,773	56,435	14 7	11,271

The decrease in Sugar-cane is to be accounted for by the failure of water in the Taluk of Cumbum where it is chiefly cultivated. The decrease of nearly 20,000 acres in Cotton, is attributed to the rain not having fallen at a time suitable for its cultivation, and a want of water is also the cause of the startling decrease of nearly one-half in the extent of Indigo cultivation. Indigo has only recently been introduced into the Taluks of Kurnool proper, and it will have been remarked that the season was particularly unpropitious in that part of the District where Indigo has been long a staple produce.

TIMBER.—19. The various items of Extra Revenue require no remark. The tax on timber has this year been transferred to the Local Funds under orders from the Accountant General.

MOTURPHA.—20. The particulars of the Moturpha are shown in Statement No. 8. The net decrease of Rupees 25,112, arises from payments to such an amount having been credited to the Income tax. The existing Moturpha, amounting to Rupees 71,372-3-1, has been paid solely by parties not assessed to Income tax. In Stamps there has been an increase of Rupees 7,293. The Income tax is the only other ready money collection in the District, concerning which separate reports have been forwarded.

COMPARISON OF LAST AND PRESENT FASLI.—21. The following abstract shows the whole Revenue including Sundry Sources, as compared with the preceding Fasli, and exhibits a total decrease of Rupees 22,374. As this includes the decrease in Moturpha, which is merely a matter of account, there is in reality a small increase in the total revenue of the year, without including the large sums brought to credit newly by the operations of the Income tax :—

	Fasli 1269.			Fasli 1270.			Increase.	Decrease.
	RS.	A.	P.	RS.	A.	P.	RS.	RS.
Land Revenue.....	13,98,380	5	3	13,80,285	5	6	0	18,095
Sundry Sources.....	2,32,368	9	11	2,14,562	9	7	0	17,806
Extra Land Revenue.....	18,228	15	8	30,123	12	3	11,895	0
Extra Sundry Sources.....	372	0	2	2,004	1	0	1,632	0
Interest on Land Revenue.....	10	6	11	22	15	6	13	0
Do. on Sundry Sources.....	108	2	10	95	7	6	0	13
Total.....	16,49,468	8	9	16,27,094	3	4	13,540	35,914
							Net decrease....22,374	

DEMAND, COLLECTION AND BALANCE.—22. Statement 11 shows the Demand, Collection and Balance of the whole Revenue, current and arrears, and exhibits a total balance of Rupees 26,636 after including the collections to the end of August. Of this sum, upwards of Rupees 22,000 is due on the Taluks of Cumbum and Markapoor, where there is always a greater difficulty in effecting the collections than in the rest of the District, which peculiar circumstances have greatly enhanced during the last Fasli. The season in those Taluks was peculiarly unfavorable; frauds in the Land Revenue were detected in the Markapoor Taluk, and the steps consequent thereon delayed the final settlement until quite the close of the Fasli, both there and in Cumbum. In Markapoor the

SETTLEMENT REPORT OF

Tahsildar was suspended in April, and his successor has not yet joined, the Taluk being left in the hands of the Sheristadar for all that period. In Cumbum also, the former Tahsildar who was too old for hard work resigned in the course of last Fasli, and his successor only assumed charge at the commencement of this month. Under all the above circumstances, the unpunctuality in the collection of the Revenue in these Taluks is accounted for, and with two new and efficient Tahsildars now appointed, every step will be taken for the realization of these arrears.

ARREARS.—23. Statement 13 shows the Collections of arrears, and the amount of Rupees 1,093-4-9 out of the existing balance recommended for final remission as irrecoverable.

COERCIVE PROCESS.—24. Enclosure A. in the same Statement shows that, except in the Taluks of Cumbum and Markapoor, no coercive process was required for the realization of the Revenue.

GROSS COLLECTION AND CHARGES.—25. The charges as exhibited in Statement 14, require no remark.

VILLAGE ACCOUNTS.—26. The village accounts were generally examined at the settlement, but the Board's order on this subject of 4th July 1861, No. 3,479, was received too late to be attended to in the past Fasli.

LAND HELD BY PUBLIC SERVANTS.—27. The accompanying Statement shows the extent of land held by public servants :—

Particulars.	No. of individuals	Cirkar land.				Inam land.				Total.			
		Extent of land.		Amount of assessment.		Extent of land.		Amount of assessment.		Extent of land.		Amount of assessment.	
		Acres.	RS.	A.	P.	Acres.	RS.	A.	P.	Acres.	RS.	A.	P.
Huzur servants...	12	301	551	0	0	560	226	0	0	861	777	0	0
Taluk do. ...	38	465	1,033	0	0	1,146	1,082	0	0	1,611	2,115	0	0
Total...	50	766	1,584	0	0	1,706	1,308	0	0	2,472	2,892	0	0

CONDUCT OF DEPUTY COLLECTORS.—28. It is now my duty to report on the conduct of the subordinate officers of the District. Mr. Arbuthnott, the Acting Head Assistant, is a young officer in whose judgment and intelligence I can place great reliance. The Taluks of Cumbum and Markapoor which form his charge, are the most difficult in the District to manage, and his difficulties in this season have been, as I have shown above, peculiarly great. I have to express my obligations to the Deputy Collector Ragoonath Row, employed on special duty in the District. He has on separate occasions been in charge of the Head Assistant's and Assistant's offices, and has constantly had Revenue charge of two Taluks. He has a complete knowledge of his duties in all departments, and I consider him a most valuable public officer. The Deputy Collector Timmappa, in charge of the Treasury, has also afforded me complete satisfaction by the discharge of his important duties.

HOOZOR SHERISTADAR.—29. The Sheristadar Chowdappa exerted himself greatly in detecting the concealed cultivation, which has for many years been carried on in the Taluk of Markapoor, and I trust that his labours will have put an effectual check on much of the laxity which has hitherto existed in the management of that remote part of the District. Koomarasawmy Moodelliar and Kistna Row, Tahsildars of Nandial and Koilkoontla, have both performed their duties with marked efficiency and success.

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(Signed) J. I. MINCHIN, Acting Collector.

SETTLEMENT REPORT

OF
MADRAS.

1. I have the honor to submit my report on the Settlement of the Land and Extra Sources of Revenue of this District, with explanatory Statements for Fasli 1270 (1860-61), in conformity with the instructions conveyed in the Board's Circular of the 2nd September 1859, No. 3,467, and 7th July 1860, No. 3,145. As directed in the 13th paragraph of the latter, the important points alone are noticed in the report, explaining the trifling variations under the several heads of Revenue in the Remarks column of the Statements, in foot notes. This report would have been forwarded as promised (to Board No. 246 of 25th July 1861), had not the new form of accounts received with Board's Proceedings, 6th September 1861, No. 4,846, rendered necessary the re-

* Not yet replied to ; information will be sent hereafter.
B. C.

casting of some Statements prepared, and a reference* to the Taluqs in regard to Income Tax particulars.

VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—2. Statement No. 1 explains as usual the places at which the settlement was made, and the period which it occupied. Under the Board's Circular instructions of the 3rd October 1853, the Madurantakam and Chingleput Taluqs, forming the charge of the Sub-Collector, were settled by me, transferring to him the Ponneri Taluq. As the Sub-Collector, Mr. Ellis, was detained at Madras by his duties as Special Commissioner under the Income Tax Act, I had made arrangements to go south and settle his Taluqs before Mr. Elliott joined the District on the 13th December 1860. The year too was adverse, and as the people were waiting to see how the settlement was made in the first Taluq, I was anxious to commence early with the largest and most important one.

VARIATIONS IN THE NUMBER AND TENURES OF VILLAGES, WITH REMARKS ON THE NUMBER OF PUTTAHS THAT MAY NOT HAVE BEEN RENEWED.—3. The various modes of settlement which prevail in this district are,

Items.	Fasli 1269.	Fasli 1270. •	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Ryotwar... ..	1,671	1,751	80	...
Amani... ..	7	5	...	2
Rents for one and more than one year ..	28	33	5	...
Shrotriem	316	333	17	...
Zemindary	330	360	...	...
Total...	2,382	2,482	102	2

The increase of 80 villages under the head of Ryotwar is caused by the Sattivedu Taluq of the North Arcot District, consisting of 81 villages, having, under the orders of Government, dated 17th January 1860, No. 79, communicated by Mr. Pelly in the same month, No. 172, been transferred to the Trivallur Taluq of this District; while the village of Subramaniyapuram *alias* Andarkuppam, previously held under Ryotwar tenure has, under the instructions of Go-

vernment of the 3rd November 1860, No. 2,039, communicated by the Board on the 6th idem, No. 5,145, been granted on rent free tenure to Sonaghire Mudali and Sonachalla Pandaram. Under the head of Amani, the decrease of two villages was occasioned by the union of Homes' Gardens with the Roshan Bag, as proposed in the 3rd paragraph of my last Settlement Report of the 24th November 1860, No. 467; while another which was held under Amani management in last year, has been transferred to the head of Rents for more than one year in Fasli 1270. The increase of five villages under the head of Rents for one and more than one year, has resulted from the transfer mentioned above, and from four villages of that description having been transferred from North Arcot. The increase of 17 in the number of Shrotriem villages was occasioned by 16 of these villages having also been transferred from North Arcot, and by the village of Andarkuppam or Subramaniyapuram having, as already explained, come under this head from Ryotwar tenure.

4. Puttahs 91,787 have been issued in the year under report, or 5,858 in excess of those of last year, occasioned by the amalgamation of the Sattivedu Taluq. Adverting to the 4th and 2nd paragraphs of the Board's Circulars, "Miscellaneous," of the 17th June 1861, No. 3,140, and 24th July 1861, No. 3,916, I have to remark that the only permanent Puttah issued in this district is that granted for 30 years, under the Board's instructions of the 10th September 1859, No. 3,595, to the Mirassidar Gulam Rajahkhan of Puthur in the Saidapet Taluq. Out of the total number of 91,787 Puttahs distributed, 83,508 had to be issued afresh, the Ryots not having produced the last year's Puttahs on the plea that some had been mislaid, some soiled or torn, the paper not being durable, while some of those produced had to be re-written, consequent on the numerous alterations necessary in them. The number in which slight changes were introduced was 3,537, and the number issued without alteration was 4,742. In connection with this subject, it may be noticed that in this District, it seems to be the practice that only those who have any important questions to discuss attend the settlement, while the rest keep away and receive their Puttahs through the Curnums, Pattamonigars or others who may attend it. This practice is objectionable, inasmuch as the Ryots have not themselves the means of knowing whether their interests were sufficiently attended to by the Curnums and others; and the consequence is that soon after the settlement is over, they pour in complaint petitions to the Collector for any supposed grievances which may not have found redress at the settlement. To obviate this irregularity, and to ensure return of the previous year's Puttahs during the settlement, I purpose issuing a general notice, requiring the punctual attendance of all the Ryots either in person or by their accredited agents with their Puttahs, intimating at the same time that no notice will be taken of their complaints after the settlement.

5. In paragraphs 6, 7, 8 and 9 of the Settlement Report* for the Division under his charge, the Acting Sub-Collector explains the amendments, in his opinion, required in the form of Puttahs circulated with the Board's Circular Proceedings of the 23rd May 1860, No. 2,494. In the 9th paragraph he suggests that the Puttahs should be renewed once in five years, and should have five Remarks columns to show the state of the fields each year, for at present the remissions are shown in the lump. It would be difficult, I think, to introduce these columns without causing confusion; for with them many Puttahs will be four or five yards in length, and if the same Puttah can be continued for more than one year, of which I do not see much likelihood in this District, it will be better, in my opinion, to give the Ryot a separate slip of paper, showing the remissions of the year under settlement. In non-Mirassi Districts, I understand that the Puttahs remain for years without change; but in this Collectorate the transfer of Mirassi rights by sale and gift, and the yearly alterations made among the Mirassidars in the fields cultivated, will compel the issue of fresh Puttahs in very numerous instances.

6. These permanent Puttahs are, as the Board remark, Proceedings to Government, 21st July 1860, No. 3,330, better adapted for a settlement with substantial land-holders, which will never

* Original herewith sent.