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REPORTS.

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ON

THE SETTLEMENT

OF

THE LAND REVENUE

OF

THE PROVINCES

UNDER

THE MADRAS PRESIDENCY,

FOR FASLI 1271 (1861-62.)

MADRAS:

PRINTED AND PUBLISHED FOR THE BOARD OF REVENUE,

1863.

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## PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from the Secretary to the Board of Revenue :—

Submitting Annual Report on the settlement and collections of the Revenues of this Presidency for the past Fasli 1271 with explanatory Statements. } (Here enter 4th February 1863, No. 706.)

No. 281.

ORDER THEREON, 30th April 1863, No. 744.

1. In this letter the Board of Revenue report on their administration of the several branches of Revenue under their management in Fasli 1271 (A.D. 1861-62).

2. The Government will, in the first place, notice the general result of the year, which they remark was not altogether a favorable one.

3. The *actual receipts* from all sources amounted to the unprecedentedly large sum of Rupees 6,01,55,422 or £6,015,542, being Rupees 26,82,442 in excess of the similar receipts of the preceding year.

4. Part of this increased Revenue is of course owing to the additional taxes imposed since 1857-58 in consequence of the Bengal Mutiny. The amount to be attributed to this cause can be easily estimated with sufficient accuracy for practical purposes.

5. Going back as far as 1840-41 the highest amount collected in any year up to 1856-57 was Rupees 4,80,64,000. In 1856-57, the year immediately preceding the mutinies, the Revenue rose to Rupees 5,01,23,687, compared with which the Revenue of last year (1861-62) shows an increase of a million sterling.

6. The portion of this increase consequent on additional taxation may be thus estimated :—

	RS.
<i>Salt</i> .—Enhanced duty of 8 Annas per Indian Maund on Indian Maunds 58,87,300 sold during Fasli 1271.....	29,43,650
<i>Sea Customs</i> .—Entire excess of collections in Fasli 1271 above those of Fasli 1267 (1857-58) when the duties were raised.....	7,72,524
<i>Stamps</i> do. of do. in do. above those of Fasli 1269 (1859-60)...	18,84,731
<i>Land Customs</i> do. of do. in do. above those of Fasli 1268 (1858-59)	62,151
<i>Income Tax</i> .—Entire collections of Fasli 1271.....	17,00,367
	73,63,423
Deduct Moturpha levied in Fasli 1269 <i>minus</i> the sum collected under the same head in 1271.....	9,74,469
	63,88,954

7. From the above estimate, however, some deduction has to be made for the increase of Revenue, which would certainly have occurred if the additional taxes had not been imposed, for prior to their imposition every source of Revenue was steadily on the increase. Making a very moderate allowance on this account the Revenue actually received in 1861-62 exceeded that realized in 1856-57 from the same sources by at least forty lacs of Rupees or £400,000.

8. Large as the Revenue of Fasli 1271 was, it was collected with remarkable ease, the value of property sold for non-payment being under £2,150 or .035 per cent.

	RS.	
Fasli 1856-57.....	5,01,23,687	9. The marginal abstract shows the actual col-
" 1857-58.....	4,89,35,707	lections of each of the last six years, and presents
" 1858-59.....	5,37,00,845	a gratifying proof of the steadily advancing pros-
" 1859-60.....	5,57,14,163	perity of the country.
" 1860-61.....	5,74,72,980	
" 1861-62.....	6,01,55,422	

10. The Government will now notice those parts of the Board's report which require their orders. The early submission of this report is satisfactory; but the Government regret the absence of the quinquennial returns by which it should have been accompanied. The Board propose to make these returns the subject of a separate report as some of the District returns



have not been received, and some of those received are found to be incorrect. The Government do not approve of this omission from the Report of statistical returns which cannot but throw light on the results of the year, and the submission of several reports where one would suffice, has other objections.

11. The system of not issuing a fresh Puttah except in cases in which material alterations have taken place, has been more extensively introduced in all the Districts except Trichinopoly, where the existing Revenue system precludes its adoption. In Fasli 1271 sixty-one per cent. of the Puttahs were not renewed, while in the previous year the proportion did not exceed fifty-one per cent. The Government observe that in Madras the change was not introduced as extensively as was expected. The Acting Collector's attention should be drawn to the subject.

12. Fasli 1271 is reported to have been on the whole a more favorable season than the previous year. The District of Coimbatore suffered severely from drought, so much indeed as to render necessary large remissions and the employment of the people on Public Works specially undertaken to afford them relief. The table of the average rain-fall in each District (given in paragraph 5) must, to be of the least use, be trustworthy, but the Board are of opinion that it cannot be relied upon as they apprehend that in many cases sufficient care is not bestowed

Proceedings Revenue Department,  
dated 27th February 1863,  
No. 428.

in the management of the guages and the preparation of the returns. The Government have dealt with this subject in their orders marginally noted, and they expect that in future years the Registers of rain-fall will be sufficiently accurate and reliable for all practical purposes.

13. The sanitary condition of the Presidency in Fasli 1271 was somewhat more favorable than in Fasli 1270, but deaths from Cholera were numerous in some of the Districts. The loss of cattle in the Godavery and Coimbatore was also heavy. The Board in paragraph 7 of their Proceedings allude to the returns of vaccination, but are not disposed to place much confidence in them. The Government have lately had this subject under their consideration, and a re-organization of the Department will soon be carried out. The returns, such as they are, show a total of 1,97,960 children vaccinated, and the proportion to the population is lamentably small.

14. Prices, very high in Fasli 1270, rose still more in the year under report. The rise though gradual has been very great. The average price of second sort paddy for the

	Average of 10 years.	Fasli 1270.	Fasli 1271.
	Rs.	Rs.	Rs.
Cholum or Jawari.....	140	172	184
Cumboo or Bajera.....	134	165	171
Raggee.....	126	160	172

ten years from Fasli, 1261 to 1270 was Rupees 105 per Garce, while in Fasli 1270 it rose to 140 Rupees, and in Fasli 1271 to 150 Rupees. The prices of the dry grains which form the staple food for the lower classes have also largely risen as shown in the margin. So high a range of prices, while most profitable to the agricultural community may have pressed with some severity on that portion of the laboring classes who are paid in money and may thus have stimulated emigration to Ceylon as remarked by the Board. Wages, however, are known to have been high, and employment abundant; it is more likely therefore that such

emigration is owing to the more remunerative return for labor afforded in a congenial climate close at hand, than to actual want at home. In many respects the emigration to Ceylon resembles the annual emigration of Irish labourers into England during harvest, and doubtless both Madras and Ceylon profit by the mutual interchange of labor and capital. Emigration to distant fields of labor is as yet, too trifling to excite apprehension.

15. The Government wish the Board to make careful enquiries into the rate of wages for agricultural labor prevailing in the Provinces with a view to ascertain how far they exceed those of past years and keep pace with the enhanced price of food, and how far the old system

(remainder missing)

in the Revenue accounts. These receipts are to be invested in public securities, but this neither requires nor warrants their omission from the Board's accounts, as the manner in which money is disposed of after realization cannot affect its being brought to account.

29. In Statement 16 the Government observe a large increase in the item "Land cultivated and not included in the Jumma bundy," and request an explanation of it. Several of the items in the Statement as "Unclaimed Ináms," "Inám Estates which have reverted to Government," &c., might apparently be merged in the Government land roll.

30. The Board in paragraph 27 of their Proceedings explain the causes which have kept down the sale of Salt in certain Districts. The interval which has elapsed since the price was raised is too brief to allow of any satisfactory judgment being yet formed. The first effect of an enhancement of price is of course to lessen purchases until the surplus stock in the hands of the dealers is exhausted, and time must be allowed for these stocks to be consumed before any reliable opinion can be arrived at, as to the real effect on consumption of the enhanced price. The sales appear now to be recovering, but the fact that notwithstanding the improved circumstances of the people as evinced by the increase of cultivation; the extension of trade and the greater consumption of luxuries; the demand for Salt, an absolute necessary of life, has been even temporarily checked, is suggestive, and indicates the necessity of closely watching the operation of the recent addition to the price. Taking the monopoly profit, or in other words, the Salt Tax, at Rupees 1 Annas 6 per Indian Maund of 82½ lbs., and the rate of consumption at 18 lbs. yearly, which is generally believed to be a liberal allowance, the Salt Tax per head is only 5 Annas per annum, a sum which at the present rate of wages can only be felt where the expense of carriage to the consumer adds greatly to the cost of the article. The Board's price lists show that a Garce of Salt costing Rupees 180 on the coast sells for more than 400 Rupees in Bellary. It is clear therefore that an increased Salt Revenue must be expected from improvement of the communications, *i. e.*, the cheapening of the cost of transit, and not from increase of taxation.

31. Sanction is granted for writing off the wastage of the year amounting to Indian Maunds 2,27,916-4-0. The proportion of wastage to the contents of the heaps is high in some Districts. The Board explain that in Madura the heavy "wastage" (8.85 per cent.) is owing to a considerable quantity of Salt having been destroyed by floods. The proportion (8) in the Kistna

Ganjam.....	6.33
Vizagapatam.....	6.11
Madras.....	6

District is nearly as large, and that in the Districts noted in the margin is also high. The Government are aware that the rate of wastage depends a good deal on the manner in which

Salt is received into store. Formerly it was the custom in many Districts to store in each heap more than the regulated quantity in order to cover loss by wastage, the rate of which was then apparently very small. This practice has very properly been forbidden, and possibly the higher rate of wastage now commented upon may be partly owing to this change of system. The time during which Salt lies in store, the size of the crystals, and the state in which the Salt is when stored, all affect the wastage. The attention of the Collectors should be steadily directed to the

	Per cent.
Godavery.....	2.4
Madura.....	2.5
Tinnevely.....	1.1

subject, so as to reduce the *bond fide* wastage to a minimum. In three Districts the "gain by measurement" which is in fact over-storage is large, and seems to indicate carelessness in the receipt of the Salt.

32. Under the head "Salt charges" there is a decrease of 6,00,000 of Rupees on the whole, but this is owing to the smaller quantity manufactured in the year. The "charges" in fact include the purchase of the stock as well as the ordinary expenses of collecting the Revenue. The total charges average 13 per cent. on the Revenue, but the whole expense even of the revised and strengthened Establishment proposed by Mr. Pelly, including the preventive service, is under 4½ per cent. The Board are requested in future to exhibit the charges of collection separately from those for purchasing or providing Salt. The Statement as now framed is calculated to give an erroneous impression of the cost of realizing this branch of Revenue.



Land Revenue.....	rs. 4,20,90,478
Sundry sources.....	1,90,30,517
Total.....	6,11,20,995

NOTE.—Of this balance, the sum of Rupees 6½ lacs is the total of the Kists falling due in the last month of the Fasli, and therefore not collected till after the close of the year.

33. The entire demand under all heads on account of the Revenue of the year amounted to Rupees 6,11,20,995 against Rupees 5,80,30,402 in Fasli 1270. The greater portion of it, viz., Rupees 5,71,27,082 was collected within the Fasli, leaving a balance of Rupees 39,93,913\* or 6½ per cent. at its close.

Subsequently, however, and up to 30th November 1862, Rupees 35,15,219 of the last mentioned sum were collected, and the comparatively small balance of Rupees 4,78,694 or less than ¾ per cent. of the gross demand remained outstanding. This result is highly gratifying. The backward state of the collections in the Madras District is not satisfactory. The balance at the close of the Fasli was 25 per cent. of the demand. In no other District was the proportion so high, though in the Districts† noted in the margin it was large, but in these the subsequent collections were good. The Board will draw the particular attention of the Acting Collector to this subject.

	Per cent.
† North Arcot.....	21
South Arcot.....	14
Madura.....	14
Coimbatore.....	11

34. The realization of the Revenue of the Neilgherry Talook as exhibited in the table given in paragraph 39 of the Board's Proceedings is extremely unsatisfactory. The sum (Rupees 8,952) due by the Burghers and other hill tribes for land held by them was (with the exception of only 3 Rupees) collected within the Fasli, while no less than 58 per cent. of the sum due by Europeans and East Indians, remained unrealized. Of the Quit-rent due on house property, viz., Rupees 3,238 only 10 Rupees were collected. The Government are surprised at this result after the orders given in paragraph 19 of their Proceedings dated 1st September 1862, No. 1,857. The Board will instruct the Collector to put the law in force, forthwith, against all defaulters.

35. The arrears of former years amounted at the commencement of 1861-62 to Rupees 37,73,709, of which Rupees 30,28,340 were collected and Rupees 67,614 written off during the year. The balance Rupees 6,77,755 was reduced to Rupees 4,97,862 by the end of November 1862. Of this sum Rupees 2,56,542 are stated to be probably recoverable, and the remainder Rupees 2,41,319-14-7 to be irrecoverable from various causes. Under the explanation given by the Board the Government grant sanction for writing off the accounts the latter sum, viz., two lacs forty-one thousand three hundred and nineteen, Annas fourteen and Pice seven. The Government attach much importance to the prompt settlement of arrears, and request the Board to urge upon all Collectors the necessity of preventing the accumulation of balances.

36. The entire collections in Fasli 1271 under all heads including current and arrears amounted as already stated to Rupees 6,01,55,422 against Rupees 5,74,72,980 in Fasli 1270. The increase was Rupees 26,82,442. The charges of the year amounted to Rupees 56,94,820 or 9.46 per cent. on the collections, while in Fasli 1270 they were Rupees 71,06,252 or 12.3 per cent. The charges of collection were only 6.18 in Fasli 1271 and this includes the performance of all magisterial duties.

37. The Board have as already stated omitted the Income Tax and Stamp collections in the Town of Madras from their returns. Including them the aggregate Revenue of this Presidency in Fasli 1271 was Rupees 6,10,31,862 as shewn below

Total Revenue as per Board's Statements	... ..	rs. 6,01,55,422
Income Tax collections of the Town of Madras and stoppages	...	
made by ex-Officio Assessors	... ..	8,06,243
Stamp collections in the Town of Madras...	... ..	70,197
Total...	6,10,31,862	

(True Extract.)

(Signed) J. D. SIMS  
Secretary to Government

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,  
To J. D. SIM, Esq., Secretary to Government, R. D.

SIR,

1. I am directed by the Board of Revenue to submit their Annual Report on the Settlement and Collection of the Revenues of this Presidency for the past Fasli 1271 (A. D. 1861-62), with the usual explanatory Statements as per accompanying list. The Quinquennial Returns, which are due in this year, are not however now submitted, as several of the District Returns have not been received, and some of those already received are defective in important respects. But the transmission of the Quinquennial Returns may conveniently be deferred, and form the subject of a separate report, which shall be sent as soon as the Returns are complete.

2. The Taluks settled on Ryotwar principles are the same as in the preceding Fasli. The variations in the number of villages are caused chiefly by the interchange of villages between Madras and North Arcot, and by a large number of Shrotriem villages having reverted to Ryotwar tenure and generally by the transfer of villages from Renting to the Ryotwary system and *vice versa*.

3. The system of permanent Puttahs, or more properly speaking the plan of not issuing a new Puttah every year when no material change has taken place was during the settlement under report, very generally introduced in every District except Trichinopoly, in which District it is incompatible with the peculiar character of the assessment, which at present is not fixed on the land but varies every year with the crop grown. As soon however as the new settlement rates are brought into operation, the system will be fully introduced into this District also. In Madras the proportion of Puttahs not renewed to the total number is very small, and it appears from the Collector's letter that the new system will be introduced more extensively in the ensuing year. The Board concur with the Collector that the reasons assigned by the Ryots for not producing the old Puttahs are frivolous. Of a total of 20,22,526 Puttahs, only 7,83,400, or 38 per cent. were renewed or granted afresh in the year. The rest were old Puttahs which remained either altogether unchanged, or were modified by a few additional entries.

4. SEASON.—The season, though a decided improvement on that which preceded it, was not altogether favorable. The copious fall of the early rains gave a great impetus to every description of cultivation which advanced under promising circumstances, but the deficiency of the later rains was very detrimental to agricultural interests, and serious fears were entertained in some Districts for the safety of the crops on the ground, which, but for a providential fall of rain in January, would have perished and entailed heavy losses. In several Districts the north-east monsoon almost entirely failed. The Eastern Coast Districts except Nellore and Madras had an abundant supply of rain, and in consequence the crops were generally good, but in the Godavery and also in the Kistna District they suffered much from floods in the Godavery river. In Madura the season was however unfavorable. The inland provinces of Kurnool, Salem and Trichinopoly enjoyed a tolerably good season. In Nellore, the principal division is reported to have experienced a worse season than in Fasli 1270, and in Madras the rains of both monsoons proved so scanty that there were no freshes in the rivers. In Bellary the supply of water to the tanks was much less than in the previous year, and in Cuddapah the rains failed extensively. In North Arcot the rains of the south-west monsoon were above the average but partial, and those of the north-east monsoon were almost a total failure. Throughout the province of Coimbatore, a universal drought prevailed, even the wells went dry, and it became necessary to grant remission of assessment for all lands not sown, and a general remission of 10 per cent. and in one Taluk 15 per cent. for loss of crop on lands sown. Under the influence of this bad season and the pressure of high prices, the distress of the people was general in this District, and was aggravated by the cessation of Railway works. Some relief was afforded by Government placing at the disposal of the Collector a sum of Rupees 21,052 to be expended in the repair of the cross roads of the District. On the Western Coast,



the rain-fall was plentiful for the cultivation of the first crop, but a deficiency of the after rains was somewhat unfavorable for the second.

Districts.	April to September 1861 inclusive.	October 1861 to March 1862 inclusive.	Total for the whole year.	Total for Fasli 1270.
1 Ganjam...	35.03	31.11	66.14	35.3
2 Vizagapatam...	...	...	28.50	27.4
3 Godavery...	50.27	14.31	44.58	33.7
4 Kistna...	19.13	10.15	29.28	20.3
5 Nellore...	8.48	15.54	24.02	24.3
6 Cuddapah...	11.96	6.12	18.08	20.7
7 Bellary...	11.65	13.34	24.99	14.9
8 Kurnool...	14.06	4.57	18.63	20.1
9 Madras...	13.58	8.48	22.06	33.2
10 North Arcot...	17.44	5.04	22.48	16.7
11 South Arcot...	29.01	26.64	55.65	50.1
12 Tanjore...	17.92	25.29	43.21	33.3
13 Trichinopoly...	17.87	16.06	33.93	25.1
14 Madura...	14.51	36.87	51.38	30.3
15 Tinnevely...	12.35	17.43	29.78	23.2
16 Coimbatore...	13.49	5.91	19.40	24.3
17 Salem...	12.01	10.02	22.03	30.8
18 North Canara...	130.68	5.51	136.19	101.1
19 South Canara...	147.85	6.92	154.77	
20 Malabar...	90.41	24.69	115.10	65.8

rate calculations. The quantity 28½ inches mentioned in the Collector's report is probably correct, and has been accordingly adopted. The attention of Collectors will be directed to the more careful preparation of these Returns.

	No.
Godavery...	4,931
Cuddapah...	1,067
Bellary...	3,371
Malabar...	4,996

6. In a sanatory point of view also, the year under report was more favorable than that which preceded it. Cholera, fever and small-pox prevailed to a much less extent and in a milder form, and only in the Districts noted in the margin did the first of these epidemics prove fatal in a large number of cases. The Collector of Kurnool notices the malignant and fatal character of the disease among the masses employed on the irrigation works. In the Godavery and Coimbatore Districts there were heavy losses of cattle, in the former from epidemic disease, and in the latter from want of pasture.

Godavery...	27,201
Coimbatore...	14,552

Districts.	Total number of Children vaccinated.			Districts.	Total number of Children vaccinated.		
	Successful.	Unsuccessful.	Total.		Successful.	Unsuccessful.	Total.
Ganjam...	7,251	288	7,539	South Arcot...	...	...	8,587
Vizagapatam...	10,357	576	10,933	Tanjore...	...	...	18,487
Godavery...	7,632	2,421	10,053	Trichinopoly...	...	...	7,460
Kistna...	...	...	9,569	Madura...	19,671	1,362	21,033
Nellore...	...	...	8,897	Tinnevely...	5,970	607	6,577
Cuddapah...	9,473	1,504	10,977	Coimbatore...	17,303	1,654	18,957
Bellary...	6,601	704	7,305	Salem...	15,555	2,576	18,131
Kurnool...	2,208	96	2,304	South Canara...	4,181	1,095	5,276
Madras...	4,765	565	5,330	Malabar...	7,886	2,271	10,157
North Arcot...	9,799	589	10,388				

to distinguish successful and unsuccessful cases.

5. The Statement in the margin shows the average quantity of rain in each District as compared with Fasli 1270. This Statement is compiled from the monthly Returns of rain-fall received in the Board's Office, and is for the period from April to March during the season of cultivation. It differs from the results noticed by the Collectors in their reports, which refer to a different period. The Board do not however rely on the accuracy of these Returns, and they apprehend that in many cases sufficient care is not bestowed on their preparation. For instance, the aggregate of the Returns from the Vizagapatam District gives a fall of rain of no less than 115 inches, which is probably the result of inaccurate

7. The results of vaccination are entered in the margin. The Board are not disposed to place much more confidence in the Returns than formerly. The Collectors of the Kistna, Nellore, South Arcot, Tanjore and Trichinopoly Districts have omitted

8. PRICES—STATEMENT No. 2 AND ITS ENCLOSURE A.—Prices of agricultural produce rose above the high prices of Fasli 1270, generally from 7 to 9 per cent. Compared with the average of the ten preceding years, the increase shown is much larger, viz., 28 to 46 per cent, as will be observed from the annexed abstract:—

Description of grain.	Average of ten years from Fasli 1261 to Fasli 1270, both inclusive.	Fasli 1270.	Fasli 1271.	Increase in Fasli 1271 as compared with the average of ten years.	Percentage.	Increase in Fasli 1271 as compared with Fasli 1270.	Percentage.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Paddy, 1st sort, per garce.....	116	153	166	50	46	13	9
Do. 2nd do. do. ....	105	140	150	45	43	10	7
Cholum or Jawari.....	140	172	184	44	31	12	7
Cumboo or Bajara.....	134	165	171	37	28	6	4
Raggee.....	126	160	172	46	37	12	8
Horse-gram.....	159	205	221	62	39	16	8

II. In accordance with the wishes of Government, a comparison is instituted below of the price of 2nd sort Paddy in each District, with the averages of the last 15 years taken in groups of five years each. It will be seen that the prices of the year under report stood much higher than any one of those averages.

Districts.	Average of five years from Fasli 1256 to Fasli 1260.	Average of five years from Fasli 1261 to Fasli 1265.	Average of five years from Fasli 1266 to Fasli 1270.	Fasli 1271.	Increase in Fasli 1271, compared with column 2.	Increase in Fasli 1271, compared with column 3.	Increase in Fasli 1271, compared with column 4.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam. ....	46	59	77	101	55	42	24
Vizagapatam. ....	65	68	94	121	56	53	27
Godavery. ....	68	78	85	124	56	46	39
Kistna. ....	83	99	85	135	52	36	50
Nellore... ..	78	97	118	144	66	47	26
Cuddapah. ....	84	101	143	176	92	75	33
Bellary. ....	92	90	125	143	51	53	18
Kurnool... ..	88	107	131	150	62	43	19
Madras ....	81	99	102	165	84	66	63
North Arcot. ....	82	85	119	164	82	79	45
South Arcot... ..	77	91	122	152	75	61	30
Tanjore. ....	70	77	119	144	74	67	25
Trichinopoly....	80	82	137	172	92	90	35
Madura. ....	95	91	149	176	81	85	27
Tinnevely. ....	87	110	155	183	76	53	8
Coimbatore ....	91	101	171	189	98	88	18
Salem... ..	85	84	145	163	78	79	18
North Canara. ....	81	89	127	132	51	43	5
South Canara....	81	98	160	160	79	62	...
Malabar.....	81	98	160	160	79	62	...

III. Under the pressure of such high prices, the poorer classes of the people found great relief in employment on the Railway Irrigation Company's works; notwithstanding however the great demand for labour created by these works, and the large sums of money expended in wages, the motives to Emigration continued to operate, the number of people who emigrated to Ceylon from the Southern Districts of Madura and Tinnevely having amounted to upwards of 54,000, but this probably is only a temporary emigration.



9. RYOTS' HOLDINGS, STATEMENT No. 3.—The impulse given to agriculture in late years, aided by the favorable character of the season at its beginning, induced the Ryots to take up new lands very extensively; Acres\* 10,47,454, assessed at Rupees 18,00,089 were newly occupied. On the other hand, Acres 6,20,275, assessed at Rupees 11,18,231 were relinquished. The net increase in the area under occupancy was thus Acres 4,27,179, with an assessment of Rupees 6,81,858.

	Lands.			
	Taken up.		Relinquished.	
	Acres.	Assessment.	Acres.	Assessment.
Dry... ..	8,96,725	9,89,252	5,44,411	7,28,889
Wet... ..	1,40,890	7,60,011	68,539	3,45,853
Garden..	9,839	50,826	7,325	43,489
Total..	10,47,454	18,00,089	6,20,275	11,18,231

	Extent.		Assessment.
	Acres.	Rupees.	
Ryots' holdings at the beginning of the year...	1,53,60,226	3,13,29,516	
Deduct lands relinquished ..	6,20,275	11,18,231	
Remainder...	1,47,39,951	3,02,11,285	
Add extent newly taken up...	10,47,454	18,00,089	
Total.....	1,57,87,405	3,20,11,374	
Deduct whole fields retained in the Puttahs but left waste, the assessment of which was remitted...	3,67,249	8,67,555	
Remainder...	1,54,20,156	3,11,43,819	
Particulars. { Actual cultivation...	...	2,92,19,862	
{ Waste charged...	...	19,23,958	

NOTE.—The West Coast Districts are as usual excluded from the above abstract, as owing to the peculiar nature of their tenure; the extent of land under occupancy is not known.

11. In the above occupancy Acres 3,67,249, consisting of whole survey fields, were left unsown from causes beyond the Ryots' control, and the assessment Rupees 8,67,555 on this area was consequently remitted. This amount is less than the similar remission in Fasli 1270 by Rupees 2,59,637, indicating that the local officers continue to enforce the rule requiring the Ryot to pay the assessment of his entire holding under ordinary circumstances, which is still more apparent from the fact that a larger amount was charged in this year for waste than in the preceding year. In the year under report the waste charged was Rupees 19,23,958 against Rupees 18,82,598 in the preceding Fasli 1270. The sum is large, but under existing circumstances it would no doubt be easily paid by the Ryots.

10. The actual cultivation including "waste charged," the several items of deductions and the additions, are given in the following abstract in comparison with Fasli 1270, the net settlement showing an excess in favor of the year under report of Rupees 14,50,400.

Items.	Fasli 1270.		Fasli 1271.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Unirrigated land...	1,16,00,100	1,38,40,091	1,22,24,006	1,43,12,495	6,23,906	4,72,404	...	...
Irrigated land...	26,82,392	1,41,17,954	28,02,775	1,51,91,024	1,20,383	7,73,070	...	...
Garden land...	3,87,469	16,18,027	3,93,374	16,40,299	5,905	22,272	...	...
Total...	1,46,69,961	2,98,76,073	1,54,20,155	3,11,43,818	7,50,194	12,67,745	...	...
Second crop Assessment...	...	5,14,900	...	5,92,732	...	77,832	...	...
Additional do.	...	6,70,344	...	6,35,117	...	...	...	35,227
Total...	...	3,10,61,317	...	3,23,71,667	...	13,10,350	...	...
North and South Canara and Malabar...	...	40,19,203	...	41,70,116	...	1,50,913	...	...
Total...	...	3,50,80,520	...	3,65,41,783	...	14,61,263	...	...
Deduct Remissions...	...	36,52,618	...	34,92,815	...	...	...	1,59,808
Remainder...	...	3,14,27,902	...	3,30,48,968	...	16,21,066	...	...
Add Sundry Items...	...	23,27,480	...	21,56,814	...	...	...	1,70,666
Total...	...	3,37,55,382	...	3,52,05,782	...	14,50,400	...	...

II. The net increase in the area under cultivation (not including the extent in Canara and Malabar, the area in which Districts is not known) amounts to upwards of  $7\frac{1}{2}$  lacs of Acres with an assessment of more than  $12\frac{1}{2}$  lacs of Rupees, besides  $1\frac{1}{2}$  lac in the two Districts referred to; the Board consider this as very gratifying. A better season, the enhanced prices obtainable for every description of agricultural produce, and the encouragement given to agricultural enterprise by reductions from time to time of the assessment in several Districts, have all contributed to this favourable result.

III. The increase in the cultivation of unirrigated lands is general in every District except Coimbatore, in which there is a decrease of 34,741 Acres. In irrigated and garden land the increase of cultivation, as also that of the second crop assessment is with a few exceptions found in every District. The additional assessment for Tirva Jasty or the rate charged to dry lands watered with Government water shows a decrease of 35,227 Rupees, being the result of a decrease of 61,080 in six Districts, and an increase of 25,853 Rupees in other Districts.

II. The deductions from the gross assessment are shown in detail in Statements 6 to 8. They amounted to Rupees 34,92,816, or Rupees 1,59,804 less than the amount of remission granted in Fasli 1270. They are classed under the usual heads as follows :—

Items.	Fasli 1270.	Fasli 1271.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Occasional remissions. . . . .	18,33,692	16,51,258	...	1,82,434
Fixed do. . . . .	11,24,533	10,89,964	...	34,569
Items allowed on the Collections, or from the Beriz of villages. . . . .	6,94,395	7,51,594	57,199	...
	36,52,620	34,92,816	57,199	2,17,003
			Net Decrease.....	1,59,804

II. It was not necessary to allow remissions for loss of crops to the same extent as in last year, and the deductions for land held on Cowle was also less in consequence of the falling in of the favorable terms; hence the decrease under the head of Occasional remissions. In Coimbatore where the season was very adverse and crops perished to a great extent, a sum of Rupees 1,21,319 was remitted, the excess over Fasli 1270 being Rupees 40,290 in that District. The method adopted by the Collector for giving this relief as noticed above (paragraph 4) was judicious.

III. Of the increase amounting to Rupees 1,57,969 in the Teerwa Cummee Remissions, a sum of Rupees 1,57,322 constitutes the difference between the old and revised rates of assessment, which latter were introduced into the Chellumbrum and late Munnargudy Taluks of South Arcot, during the Fasli under report.

IV. The decrease in the second head of Remissions, mentioned in the above abstract, is small and requires no remark. Under this head are included the general remission of 25 and 33 per cent. granted in 1824, on the Survey assessment of the lands of the Ceded Districts, which were usually exhibited every year in the accounts. As no advantage was gained by its retention in the accounts, the Board directed the permanent exclusion of the remission from the accounts in Cuddapah and other Districts, and the entry of the net assessment alone as the basis of the settlement. This course however has not yet been adopted in the Taluks transferred to Kurnool from the Ceded Districts, and in some other Districts.

V. The third head of remission consisting of deductions from the Beriz for remuneration to village officers and others amounted to Rupees 7,51,594, or Rupees 57,199 in excess of Fasli 1270. As the amount of remission under this head varies with the revenue, the increase in the year under report is in proportion to the higher amount of the Settlement. It occurs principally in South Arcot and Madras where this mode of remunerating village officers chiefly prevails.



## 12. STATEMENT No. 9.—The Sundry Items as additions to the Ryotwar land Revenue amount-

ed to Rupees 21,56,814, showing a decrease of Rupees 1,70,666 below Fasli 1270. The items noted in the margin, which hitherto were included under Sundry Items, have been transferred to other heads of account in accordance with the new Budget classification, and the figures for Fasli 1270 entered for comparison having been revised on the same principle, the variations appearing in the Return are all real. The item "Collections on account of Cochrane's canal" is included under Land Revenue, Miscellaneous, for the first ten months of the Fasli, the receipts for the remaining two months having been taken to the credit of Public Works. This item will cease to appear in the Revenue accounts from Fasli 1272. Of the remaining items, "Thaniki Jasty" is included in the Miscellaneous and the other two items under Sayer.

II. Of the decrease of Rupees 1,70,666 referred to above, the largest portion is in the Jody or quit-rent on Inams. ... Rupees 60,576  
Water tax on Inams, Agraharums, &c., irrigated by the Godavery and Kistna anicuts. ,, 56,568  
Of the decrease in the first item, Rupees 57,185 is in the Godavery District, and is due to the accumulated amount of quit-rent newly imposed by the Inam Commissioner having been brought to account in Fasli 1270, and thus found an extraordinary receipt. The decrease in the second item is owing to the anicut water having been made use of to a less extent than in the preceding Fasli in the Godavery District, in consequence of excessive rains, and heavy and long continued freshes having prevented the cultivation of the lands.

13. STATEMENT No. 10.—The Revenue from Amany villages amounted to Rupees 38,204, the decrease below Fasli 1270 is chiefly accounted for by certain villages in Tanjore having reverted to rents during the year.

14. STATEMENT No. 11.—Regarding the special products, the decrease in the Cotton cultivation alone requires remark. The Districts in which Cotton is grown most extensively are the Kistna, Bellary, Kurnool, Madura, Tinnevely and Coimbatore. In the Kistna, Madura and Coimbatore Districts, there has been a falling off in the Cotton cultivation, and in the other three Districts a somewhat larger area has been occupied with this staple. In the Godavery District though the cultivation is not over a great area, the falling off in the present year is remarkable, there being only 7,815 Acres against 12,657 in the year preceding. The great demand for Cotton in the English market had not, in the year under review, the expected effect of inducing the Ryots to extend the usual area of land for its cultivation. This may be partly owing to the large profits accruing from the production of Cereals, partly from the uncertainty of the Cotton market, and partly to the apathy of the fact that the greater profits derived from Cotton chiefly fall to the broker, not to the cultivator.

15. STATEMENT No. 12.—The average assessment per acre of the different descriptions of land included in the settlement is as usual shown in Statement No. 12.

16. The foregoing remarks relate to the settlement of *Ryotwar* Land Revenue; the results of the settlement of the *entire* Land Revenue are shown in the subjoined abstract in comparison with Fasli 1270.

Items.	Fasli 1270.	Fasli 1271.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Permanently settled....	51,05,454	51,03,963	.....	1,491
2. Quit-rent of Shrotriem and Inam villages...	4,34,690	5,99,848	1,65,158	.....
3. Rented Villages...	2,93,896	2,48,947	.....	44,949
4. Ryotwar...	3,37,55,382	3,52,05,782	14,50,400	.....
5. Amani or division of produce...	49,328	38,204	.....	11,124
6. Redemption of quit-rent on Inam, &c....	2,115	7,613	5,498	.....
7. Miscellaneous items...	3,21,040	3,19,348	.....	1,722
8. Sayer...	6,65,619	5,66,773	.....	98,846
Total...	4,06,27,654	4,20,90,478	16,21,056	1,58,132
		Net Increase	14,62,924	

566,773  
21,107  
21,107  
31,966  
31,966  
31,966

293,896  
49,328  
2,115  
321,070

248,947  
38,204  
7,613  
319,348

17. The net decrease of Rupees 1,491 in the Peishcush of the permanently settled Estates is thus explained:—

	RS.	A.	P.
1. Decrease being the reduction made in the Peishcush for the resumption of Moturpha in the Nedadavole and Totapalli Estates in the Godavery District...	1,166	13	0
2. Do. do. do. in Coimbatore and North Arcot...	744	0	0
3. Do. being the reduction of Peishcush of the Teckally Estate in Ganjam, for lands taken up for the Nowpada Salt works...	60	0	0
4. Do. of the Bommur Estate in the Godavery District, for land taken up for the enlargement of the Dowlaishwaram Cantonment...	32	8	10
5. Do. of Davarapalli in the Kistna District under the Order of Government, dated 7th February 1862...	78	0	0
Total Decrease...	2,081	5	10
6. Deduct increase in Tanjore, being the water-cess charged on dry lands converted into wet in certain Estates of that District erroneously included by the Collector with the Peishcush...	591	0	0
Net Decrease...	1,490	5	10

II. The transfer to the Nellore District of a portion of the Peishcush of the Venkatagiri Zemindari, previously paid into the Cumbum Treasury, and that of the proprietary Estate of Avagala-vode from Madras to North Arcot, account for the variations in the Peishcush demand of those Districts; but do not affect the total result.

18. The increase under the head Quit-rent consists chiefly of the quit-rent imposed by the Inam Commissioner in the Districts of Cuddapah, Bellary and Kurnool. The net decrease under rents is the result of a large decrease in South Arcot, in consequence of the Jaghire of Kollumal-lay in that District, having been during the year under report transferred to Ryotwar, and of an increase in the rental of the Palconda and Hoonjaram Estates in Vizagapatam on the renewal of the lease from Rupees 1,10,908 to Rupees 1,20,000.

19. The items of Ryotwar and Amani have been already explained. The particulars of "Miscellaneous items" newly introduced this year under the head of Land Revenue, to comprise the items hitherto credited to Extra Revenue and Interest Account, are shown in Statement No. 16. There is a large decrease of Rupees 32,000 in the item of Coomery and Huckle cultivation in Canara, owing to the recent orders restricting the cultivation within narrow limits. The head "Sayer" includes such items as "Forest Revenue," "Produce of Forests," "Ameendevi Coir," and the like, which under the old classification were credited to Sundry Items of Ryotwar Land Revenue. The particulars of these items are shown in Statement No. 16A. Certain items which properly belong to Sayer are still exhibited by some Collectors under Sundry Items of Ryotwar Land Revenue, and this will be rectified from next year's accounts. The items under Sayer amount to Rupees 5,66,773, and a large portion of the decrease as compared with Fasli 1270 occurs in the items of Forest revenue in North Canara, and Pearl Fishery in Tinnevely. In the former case it is owing to the whole value of timber sold not having been realized and brought to account within the Fasli, and in the latter to the fishery not having been so successful as in the preceding year.

20. The changes referred to above have been rendered necessary by the new Budget classification which came into operation on the 1st May 1862. However well adapted for the closing of the Official year's accounts, the time at which the change was introduced was extremely inconvenient and productive of much confusion in the accounts closed for the Fasli year, as in the last two months, viz., May and June, a distinct arrangement had to be adopted from that which



prevailed in the first ten months of the Fasli. To avoid the confusion which will result by adopting in the accounts of one year these two different arrangements, the Board have thought proper to introduce the new classification for the whole Fasli, and in comparing the figures in their Returns with those in the Accountant General's, some slight calculations may be necessary to trace the agreement between the two sets of accounts. The figures for Fasli 1270 entered in the present Returns for comparison have also been altered so as to suit the new arrangement, and thus avoid those nominal variations which would otherwise result by transfers of items from one head to another. Hence differences will be found throughout the present Returns between the figures for Fasli 1270 entered in the present accounts, and those in the report for that year. In consequence of frequent changes in the system of accounts, the Returns received from some of the Collectors were so imperfect that much difficulty has been experienced in the compilation of the general Statements.

21. The redemption of quit-rent on Inams forms one of the items under Land Revenue in certain Districts, but it has been lately ordered that this item should be carried to the credit of "Public Debt," and it will therefore hereafter cease to appear in the revenue accounts.

22. The result of the Settlement of the Sundry Sources of Revenue as compared with Fasli 1270, was as follows:—

Items.	Fasli 1270.	Fasli 1271.			Increase.	Decrease.
		Ain.	Miscellaneous.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.
Abkarry.....	31,23,128	34,66,738	6,079	34,72,817	3,49,689	.....
Income tax.....	13,61,349	18,16,084	6,411	18,22,495	4,61,146	.....
Moturpha and Duty on Arts and Trades.....	10,17,382	40,408	4,120	44,528	.....	9,72,854
Salt.....	73,05,320	86,98,729	7,367	87,06,096	14,00,776	.....
Sea Customs.....	24,64,968	19,71,851	15,922	19,87,773	.....	4,77,195
Land Customs.....	2,89,081	2,56,269	1,782	2,58,051	.....	31,030
Stamps.....	18,41,620	26,02,581	1,36,176	27,38,757	8,97,137	.....
Total.....	1,74,02,849	1,88,52,660	1,77,857	1,90,30,517	31,08,748	14,81,079
Net Increase.....					16,27,669	

23. **ABKARRY.**—The Abkarry Revenue is rented out in the provinces, and the increase is owing to the higher offers for the farms on the renewal of the leases. This increase in the Abkarry farms is finally counterbalanced by a falling off in the Revenue of the Town of Madras, which is under the immediate management of the Collector to the extent of a little more than one lac of Rupees, the cause of which is stated to be the departure of Regiments, decrease of workmen employed on the Railway, and high price of provisions which left little to the poorer classes to spend in drink.

24. The separate item of "Miscellaneous or Interest on arrears of Revenue, and Refunds of Charges" is now in conformity with the new classification taken to the credit of "Miscellaneous" under each major head of Revenue, and is so shown above.

25. **INCOME TAX.**—The Income tax has yielded an increase of Revenue of 4,61,146 Rupees in excess of last year, which is owing in part to the inclusion of some assessments for Fasli 1270, in the settlement of the year under report.

26. **MOTURPHA AND DUTY ON ARTS AND TRADES.**—The "License tax," or the "Duty on Arts, Trades and Dealings" into which the Moturpha merged having been itself abolished in March 1862, accounts for the large decrease of 9,72,854 Rupees under this head. The small amount of 44,528 Rupees brought to account appertains to a portion of the Fasli, in which the tax had been collected in some Districts before the receipt of orders for its abolition.

27. The salt transactions are embodied in Statements 14 and 15; the following is an abstract of them:—

Items.	Fasli 1270.	Fasli 1271.	Increase.	Decrease.
	Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.
<i>Receipts.</i>				
Quantity in store at the beginning of the year .....	84,31,780	1,15,26,397	30,94,617	.....
Do. manufactured and received into store during the year.....	1,02,48,815	69,12,280	.....	33,36,535
Total.....	1,86,80,595	1,84,38,677	... Net	2,41,918
<i>Sales.</i>				
Home Consumption.....	27,80,546	27,21,383	.....	59,163
Inland do. ....	33,70,575	31,65,917	.....	2,04,658
Exported by Sea.....	6,64,513	5,99,762	.....	64,751
Sold to French Government.....	63,979	61,562	583	.....
Total.....	68,79,613	65,51,624	.....	3,27,989
Remainder.....	1,18,00,982	1,18,87,053	86,071	.....
Wastage written off under the sanction of Government	2,74,585	.....	.....	2,74,585
Balance in store at the close of the Fasli... ..	1,15,26,397	1,18,87,053	3,60,656	.....

II. The quantity manufactured and brought into store during the year was much less than in Fasli 1270, owing to the large supply left on hand by the previous year's manufacture. The

	Decrease.
	In. Mds.
Kistna District...	84,184
Nellore...	1,12,360
Tanjore...	50,127
Madura...	19,129

Salt sold amounted to Indian Maunds 65,51,624, or Indian Maunds 3,27,989 less than the sales of Fasli 1270. The decrease occurs principally in the Districts entered in the margin in Salt sold for Inland consumption.

III. The Collector of Nellore remarks that the decrease occurred in the sales for distant markets, and that there is an increase in the quantity sold for Home consumption on the Coast, and he concludes that reserve stores have been tapped, and Salt from other Districts may have been imported more freely. The Board are inclined to think that the increase in the Coast sales indicates that smuggling on the coast has been somewhat checked, and that the decrease in the Inland consumption is owing probably to the Districts adjoining Nellore and parts of that District itself receiving portions of their supplies from the Madras Cotaurs by Rail.

IV. The Collector of the Kistna District considers that the falling off in the sales to Bringaries is attributable to the increase in price. The Board cannot altogether concur in this opinion. The salt taken by the Bringaries from the Northern Districts is for supply to the Nagpore country, and the falling off in the quantity purchased by them is probably the result of the heavy transit duty collected on all Salt crossing that frontier, as noticed by the Collector of Ganjam in addition to the monopoly price. There seems no reason yet to believe that the enhancement of the monopoly price has had the effect of limiting consumption, for the sales of the Madras Cotaurs have increased by about 2 lacs of Indian Maunds. There can be no doubt that the facilities and economical means of transit afforded by the Rail for the conveyance of Salt into the interior, have contributed to this favorable result, for it is evident that the Salt thus conveyed is able to compete successfully in the Salem and Coimbatore markets with Salt brought by means of ordinary carriage from much shorter distances. The quantity carried by the Rail from the Madras Cotaurs amounted to Indian Maunds 6,72,000 during the Fasli under report in the previous Fasli the quantity was 5,77,000 Indian Maunds.

V. The Collector of Tanjore reports that the Salt traders of that District have also availed themselves to a considerable extent of the Negapatam line of Rail for the conveyance of Salt.



28. The wastage amounting to Indian Maunds 1,97,933 sanctioned in paragraph 15 of the Order of Government, dated 1st September 1862, No. 1,857, was not written off the accounts of the year under report owing to the receipt of that sanction by the Collectors subsequently to the close of the Fasli. It has been written off therefore in the accounts for October last, and will consequently appear in the accounts of the current Fasli 1272. It is now included in the balance shown in the above abstract. Deducting this item as well as Indian Maunds 2,27,916-4-0, wastage of Fasli 1271 which is also included in it, the quantity of Salt actually remaining on hand at the close of the Fasli under report, is reduced to Indian Maunds 1,14,61,204, which is nearly enough for two years' ordinary consumption.

II. The wastage of Fasli 1271 referred to above is 4.48 per cent. on the quantity originally stored which though slightly in excess of Fasli 1270, shows much improvement in some Districts especially in Nellore where the percentage has been reduced from 7.56 to 3.98 in the year under report. In Madura however the proportion of the wastage is very large in consequence of a considerable quantity of Salt amounting to no less than Indian Maunds 13,000 having been destroyed by floods. The sanction of Government is requested for writing off the accounts, the wastage in question amounting to Indian Maunds 2,27,916-4-0, which is distributed among the Districts in the proportion shown in Enclosure A to Statement No. 14.

29. Notwithstanding that there has been a falling off in the Salt sales as above shown, the Revenue has increased considerably in consequence of the enhancement of the selling price to Rupees 1-8-0 per Indian Maund. The increased rate came into force at the latter end of June 1861, and was in operation during the whole of the Fasli under report, while in the year preceding the price was only Rupees 1-2-0 per Indian Maund till April 1861, when it was raised to Rupees 1-6-0.

30. The gross revenue including Miscellaneous Items has thus amounted to Rupees 87,06,096, from which the charges Rupees 11,27,896 being deducted, the net revenue Rupees 75,78,200 exceeds that of Fasli 1270 by Rupees 20,02,063.

Items.	Fasli 1270.	Fasli 1271.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Gross Revenue from Salt sales. ....	72,91,511	86,98,729	14,07,218	....
Miscellaneous items. ....	13,809	7,367	.....	6,442
Total....	73,05,320	87,06,096	14,00,776	.....
Deduct charges...	17,29,183	11,27,896	.....	6,01,287
Net Revenue.....	55,76,137	75,78,200	20,02,063	.....

31. The charges in each District are shown in the annexed abstract in comparison with Fasli 1270:—

Districts.	Fasli 1270.		Fasli 1271.		Increase.		Decrease.	
	Charges.	Per centage on the gross revenue.	Charges.	Per centage on the gross revenue.	Charges.	Per centage on the gross revenue.	Charges.	Per centage on the gross revenue.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam. ....	50,394	6	1,01,312	10	50,918	4	....	...
Vizagapatam. ....	29,320	13	26,454	8	..	..	2,866	5
Godavery. ....	45,863	14	42,418	15	..	1	3,445	...
Kistna. ....	74,319	10	62,287	9	..	..	12,032	1
Nellore. ....	1,31,111	15	94,857	10	..	..	36,254	5
Madras. ....	3,98,399	37	2,32,948	14	..	..	1,65,451	23
South Arcot. ....	1,15,492	29	81,704	19	..	..	33,788	10
Tanjore. ....	45,087	6	63,318	7	18,231	1	....	...
Madura. ....	90,582	20	82,537	13	..	..	8,045	7
Tinnevely. ....	96,493	19	77,604	13	..	..	18,889	6
North Canara. ....	1,24,130	41	48,950	17	..	..	75,180	24
South Canara. ....	2,40,052	77	52,581	13	..	..	1,87,471	64
Malabar. ....	2,87,941	52	1,60,925	24	..	..	1,27,016	28
Total. ....	17,29,183	20	11,27,895	13	69,149	...	6,01,288	...
					Net...		6,01,288	

II. The charges are less than in the previous year in every District, except Ganjam and Tanjore, in which there is an increase amounting to Rupees 65,149, occasioned by a portion of the Coodivarum due for Salt manufactured in Fasli 1270 having been paid in the year under report. The decrease is large in Madras, South Canara and Malabar, and is due in the first mentioned District, almost entirely to the much smaller quantity of Salt manufactured during the Fasli for which Coodivarum was paid, in consequence of the large store left on hand from the previous year's manufacture. Owing to the same cause, viz., the large quantity in store, less Salt was purchased in South Canara and Malabar and in the latter District at more favorable rates than in Fasli 1270. In the remaining Districts also, the decrease is seen chiefly in the item of Coodivarum, owing partly to smaller manufacture and partly to the discontinuance of the practice of adjusting in the current year the arrears of Coodivarum due for the previous Faslis. The guarding of the Salt pans in some Districts devolved on the new Police during a portion of the year, and this enabled the Collectors to dispense with some of the temporary establishment which caused a further decrease in the Salt charges. The cost of the new Police should properly have been included in the charges, and instructions will be issued to the Collectors to do this in future years.

	RS.	32. The Revenue from Sea Customs was 19,87,773 Rupees
Ganjam.....	58,424	which amount was 4,77,195 Rupees less than in the year preceding.
Godavery.....	73,754	The decrease in this item of Revenue occurs chiefly in the Districts
Madras.....	1,39,429	noted in the margin. In the Godavery and Tanjore Districts, the
Tanjore.....	1,45,286	decrease is caused by the diminished exportation of rice and grain to the Mauritius, Bourbon and
		Ceylon, and also by the reduced importation of Railway stores into the latter District. In Madras
		the decrease is attributed to the reduction in the rate of duty on Twist, and in Ganjam it is stated
		to be the result of the slackness of trade to the English market. The fluctuations in the remain-
		ing Districts are not considerable and do not therefore call for special notice.

33. LAND CUSTOMS.—There is a decrease in the Revenue derived from Land Customs of 31,030 Rupees which occurs principally in the Godavery and Tanjore Districts, in our trade with the French Settlements of Yanam and Karrical, and seems chiefly to have been in consequence of no encouragement, as before was the case, being held out by the French Government to induce merchants to ship Gingily-oil seed through the French ports.

	RS.	34. The Stamp Revenue exhibits a satisfactory increase amounting to Rupees 8,97,137. There
Cuddapah...	63,557	is an increase in every District, except South Arcot, which is the result of the operation of Act
Bellary...	52,313	XXXVI of 1860, which was in force during only nine months of the preceding Fasli 1270, and of
Tanjore...	88,209	the new law for the limitation of Suits. The new system of remunerating Stamp Vendors in
Malabar...	2,15,004	proportion to the sales which was introduced in December 1861, is reported also to have in some
		degree stimulated the sales. The increase is large, especially in the
		marginally named Districts. In Malabar the Revenue is nearly double
		what it was in Fasli 1270. The apparent falling off in South Arcot
		is attributed by the Collector to the unusually large sales in the pre-
		ceding year with which the present year is compared.

Balance of revenue on the 30th November 1862.	Amount of Balance.	Per centage of balance to the Demand.
	RS.	
Permanently settled...	49,076	9
Not permanently settled...	3,15,650	8
Total Land Revenue..	3,64,726	8
Abkarry...	37,789	1
Income tax...	75,686	4
Moturpha...	493	1
Grand Total..	4,78,694	7

35. COLLECTIONS OF CURRENT REVENUE, STATEMENT No. 18.—Of the entire current demand, Rupees 6,11,20,995 on account of Land and Sundry sources of Revenue, a sum of Rupees 5,71,27,082 was collected within the Fasli, leaving a balance at its close of Rupees 39,93,913, or a little more than 6.5 per cent. of the demand. Collections subsequent to the close of the Fasli have largely reduced the above balance which, on the 30th November last, amounted to only Rupees 4,78,694, or less than 1th per cent. of the gross demand. The balance under the several heads of revenue with the percentage in each item is given in the margin.



	RS.
* Godavery ..	4,706
Madura... ..	20,999
Salem.... ..	19,516
	<hr/>
	45,221

II. The balances under the first head are for the most part confined to three District. In Madura one defaulting Estate has been placed under attachment and orders have been issued for the realization of the amounts due by the other Estates. Of the balances in Salem Rupees 9,395 is the sum annually debited in the accounts on account of the resumed Moturpha of the Moottahs, and credited to their Peishcush. In the past year no payment was made to the Moottadars apparently from want of sanction, when that is done the Peishcush account will be credited with the amount and the balance reduced. Application has recently been made to Government for reducing the amount of Peishcush once for all, to avoid this annual adjustment. The balance in the Godavery District is due chiefly by the Estates of Tengalmudi, Billumulli and Byanagudem, owing in the first case to a claim under inquiry to remission on account of loss sustained by certain Tanks in the Estate having been cut through in forming the Ellore Canal; and in the case of the other two Estates to a claim for remission in consequence of a bund across a hill stream not having been repaired.

III. The claims of these three Estates were brought to the notice of Government in paragraph 44 of the Board's Settlement Report for Fasli 1270, while recommending the remission of the arrears due by them for Fasli 1269, but sanction was deferred, and further information called for by Government in regard to the nature of the claims. The Collector has been requested to furnish full particulars, and pending the receipt of a reply and final disposal of the claims, the balance due by the Estates for the year under report and for the two previous Faslis, must remain unsettled. As regards the Estates of Byanagudem and Bullumulli, the Collector reports that the District Engineer has made arrangements for the repair of the bund referred to during the current year. The Collector will again be called upon to expedite his reply to the Board's reference.

36. Of the balance under the head "Not permanently settled" a very large sum is outstanding in the Godavery and Madras Districts. In the former the Collector attributes it to the loss of crops caused by excessive rains and inundations of the Godavery; and to a balance for water tax of 10,764 Rupees against the Nidadavole Estate, the justice of which claim is disputed by the Zemindar, but he has consented to pay such sum as the higher authorities think fair. The Collector expects to realize a considerable portion of the rest of the balances. In the Madras District the balance is stated to be the result of the late adverse season, and the increasing indigence of the people. The Board consider that this explanation is far from satisfactory, for it is observed that in this District the Collector gave large remissions for waste and for Shavi, so that the actual demand on the Ryot was it may generally be said for crops harvested, and with the prevailing very high prices of agricultural produce, the revenue should have been realized with much greater punctuality. At the close of the Fasli in this District the balance was 25 per cent. of the demand. The balances in the other Districts on account of Land Revenue need no special notice.

37. Of the Abkarry balance amounting to Rupees 37,789, the larger portion, viz., Rupees 21,721 is due in North Arcot. But deducting Rupees 10,095, being the amount of remission to which the renter of that District is entitled under the orders of Government passed in the Military Department, the balance to be recovered is only Rupees 11,626, for the prompt realization of which measures have been already adopted.

	RS.
Cuddapah.....	12,038
North Arcot.....	13,449
Tinnevely.....	10,062

38. The balances of Income tax are principally in the three Districts entered in the margin, and are in course of liquidation.

39. In compliance with the wishes of Government expressed

in their Proceedings, dated 6th June 1860, No. 1,178, a Statement showing the progress of the Land Revenue Collections in the Neilgherry Taluk of Coimbatore during the Fasli under report, is subjoined.

Items.	Demand of Fasli 1271.	Collections within the Fasli.	Balance.	Subsequent collections up to 30th September 1862.	Balance.
	RS.	RS.	RS.	RS.	RS.
<i>Ryotwar.</i>					
Lands held by Burghers and other Hill tribes....	8,952	8,949	3	3	...
Do. by Europeans, East Indians and others....	2,864	1,201	1,663	743	920
Total.....	11,816	10,150	1,666	746	920
<i>Quit-rent on House Properties.</i>					
Ootacamund....	3,238	10	3,228	...	3,228
Coonoor....	637	...	637	...	637
Kotagherry....	293	...	293	...	293
Wellington....	266	...	266	...	266
Total.....	4,434	10	4,424	...	4,424
Sundry items. ....	2,619	2,619	...	...	...
Total.....	7,053	2,629	4,424	...	4,424
Grand Total...	18,869	12,779	6,090	746	5,344

II. It will be seen that the quit-rent on house properties situated on the hills has been left entirely uncollected with the exception of 10 Rupees only. The Collector having brought to the notice of the Board the nature of the difficulties he experienced in the collection of the Revenue from Europeans, received instructions as to the course he should adopt, and he hopes to recover the balances speedily by following the course pointed out. He will be required to submit a special report of the progress made in pursuance of the Board's orders in the realization of the above balances, and of any arrears of previous years which may have been outstanding.

40. COLLECTION OF ARREARS, STATEMENTS NOS. 19 and 20.—Of the arrears of previous years amounting under all heads to Rupees 37,73,709, a sum of Rupees 30,28,340 was collected during the year, and Rupees 67,614 were remitted under Orders of Government, leaving a balance at the close of the Fasli of Rupees 6,77,755, which was further reduced by subsequent collections and remissions up to November last to Rupees 4,97,862; of this Rupees 2,56,542 are classed by the Collectors as recoverable or doubtful of recovery, and Rupees 2,41,319-14-7 are irrecoverable for reasons explained below. The irrecoverable arrears appertain to the following heads :—

	RS.	A.	P.
Permanently settled ...	1,316	1	7
Not permanently settled ..	2,31,443	4	5
Abkarry ...	184	1	6
Income tax ...	71	15	4
Moturpha ...	8,304	7	9
Total ...	2,41,319	14	7

41. Of the arrears under the first head, Rupees 1,246-6-6 in the Godavery District are due by the Bommur Estate, the proprietors of which claimed remission on account of loss sustained by an embankment thrown annually across the mouth of the Bommur drainage channel, to prevent the flooding by the Godavery during the freshes. A bridge and sluice having been recently constructed, the embankment has been rendered unnecessary from the commencement of the year



under report, and no remission will consequently be necessary hereafter; but out of the arrears of Peishkush due by the proprietor for the previous Fasli, the Collector recommends, after full and careful inquiry, that the sum of Rupees 1,246-6-6 should be remitted for the losses above referred to. The still remaining sum of Rupees 43-5-10 due by the same proprietor will be realized. The small arrears of Rupees 69-11-1 in the Kistna District are due by the proprietor of Davarapalli Estate, in which in consequence of certain lands having been made over to an Inamdar, the Peishkush was reduced under Order of Government dated 7th February 1862, No. 223, from the beginning of the Fasli 1270. The usual Peishkush having however been brought to demand, the proprietor is entitled to the remission of the sum of Rupees 69-11-1 due to him as compensation.

	RS.	A.	P.
Godavery.. .. .	22,592	2	10
Kistna .. .. .	1,15,050	0	4
Tanjore .. .. .	51,982	1	7

42. The irrecoverable balances under the head "Not permanently settled," are chiefly in the three Districts entered in the margin. The arrears in the Godavery District are of old date, extending as far back as Fasli 1265. Mr.

Purvis reports that they have been carefully investigated by him, and having been found to be due by deceased, departed, and poor Ryots, their recovery is hopeless. The nature of the large arrears recommended for remission in the Kistna District has been already fully explained in paragraph 48 of the

	RS.	A.	P.
* Agraharums... ..	77,773	9	1
Inam Bedigas.....	37,954	14	3
	1,15,728	7	4

Board's Settlement Report for Fasli 1270. Deducting from the arrears therein referred to, which amount to Rupees 1,15,728-7-4,\* the sum of Rupees 678-7-0 since collected, there remain Rupees 1,15,050-0-4, for the remission of which sanction is now recommended. The Board have received from the Inam Commissioner a reply† to their call on the subject of these arrears, forwarding a Statement of particulars for the first item.

† 12th in Cons. 17th Nov. 1862, No 7,313.

For the other item no Statement has yet been received from the Commissioner, but as the particulars are given in the Collector's Statement, and as it appears that no formal sanction has been obtained by the Inam Commissioner for the amount, the Board have thought proper to include the whole amount with the irrecoverable balances, recommended by them for remission. The

Collector of Tanjore reports‡ that the arrears recommended by him for sanction accumulated during a succession of bad seasons, and that their collection by coercive process would tend to exhaust the means of the

landholders, and interfere in a great measure with the recovery of the subsequent arrears and also of the current demand. Under this explanation, the Board consider that the retention of the arrears any longer in the accounts is inexpedient. It appears from the Collector's letter dated 11th November 1862, that out of the sum of Rupees 9,132, forming a portion of the arrears sanctioned to be remitted in the Order of Government dated 22nd July 1859, on condition of the Mirassidars accepting the new Motafysul Settlement, there remains only Rupees 1,351 to be written off the accounts, which the Collector promises to do as soon as the remaining Olungu villages are converted into Motafysul. In the remaining Districts, the irrecoverable balances are small, they have been carefully inquired into by the local officers at the settlement of the Fasli under report, and are declared to be beyond recovery.

43. The irrecoverable balances under the other heads of Abkarry and Income Tax are trifling. Those under Moturpha occur chiefly in Bellary, Kufnool, and Madras, and being due by poor Ryots, it has been found impracticable to collect them. The total irrecoverable arrears under all heads amount to Rupees 2,41,319-14-7 as above shown, and the sanction of Government is requested for writing them off the accounts.

44. Adverting to the remarks of Government in paragraph 21 of their Order dated 1st September 1862, No. 1,857, on the subject of old arrears, the Board beg to subjoin a Statement

Imp 16340 Dated 4.1.10

showing the progress made in their disposal during the Fasli under report. The Statement is as usual confined to the arrears of Land Revenue "Not permanently settled" under which the major portion of the entire arrears is found to exist:—

Districts.	Old balance of Fasli previous to Fasli 1257.	Fasli 1257.	Fasli 1258.	Fasli 1259.	Fasli 1260.	Fasli 1261.	Fasli 1262.	Fasli 1263.	Fasli 1264.	Fasli 1265.	Fasli 1266.	Fasli 1267.	Fasli 1268.	Fasli 1269.	Fasli 1270.	Total.
Ganjam...	RS. ....	...	...	RS. 4	RS. 4	RS. 3	RS. 5	RS. 132	RS. 171	RS. 356	RS. 510	RS. 420	RS. 207	RS. 540	RS. 1,153	RS. 3,505
Vizagapatam...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Godavery...	* 1,001	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kistna...	+ 81,748	2,706	2,813	2,761	2,898	2,676	3,014	3,536	4,204	3,838	3,927	4,116	3,798	4,623	11,904	59,609
Nellore...	...	...	...	...	...	...	...	...	64	1,110	1,037	1,824	1,778	3,137	5,902	1,38,362
Cuddapah...	...	...	...	...	...	...	...	...	70	21	88	100	278	1,160	4,463	14,865
Bellary...	...	...	...	...	...	...	...	...	...	242	246	665	4,427	1,498	11,115	6,180
Kurnool...	...	...	...	...	...	...	...	...	...	...	...	34	190	410	1,572	18,193
Madras...	...	...	...	141	...	...	...	...	2,027	2,491	5,713	6,622	10,022	24,159	38,469	32,066
North Arcot...	...	...	...	...	...	...	...	6	7	301	134	561	363	6,116	9,834	89,694
South Arcot...	...	...	...	...	...	...	...	...	209	953	513	223	691	2,571	6,718	17,322
Tanjore...	...	...	...	...	...	...	...	...	...	...	...	...	8,811	10,550	12,151	11,878
Trichinopoly...	...	...	...	...	...	...	...	...	...	...	...	...	310	341	748	66,493
Madura...	...	...	...	...	...	...	...	...	...	...	...	...	205	217	1,194	1,399
Tinnevely...	+ 2,565	508	534	491	557	633	667	677	670	838	987	1,250	1,290	1,617	1,780	1,817
Coimbatore...	...	...	...	...	...	...	...	...	1	70	...	460	289	835	727	15,064
Salem...	...	...	...	...	...	...	...	...	...	...	...	30	317	4,034	5,953	2,383
North Canara...	...	...	...	...	...	...	...	...	...	...	...	16	37	92	421	7,376
South Canara...	...	...	...	...	...	...	...	...	...	...	...	14	59	104	83	639
Malabar...	...	...	...	...	...	...	...	...	...	...	...	1	1	6	230	261
Total...	85,314	3,214	3,347	3,397	3,459	3,338	3,717	4,372	7,447	10,633	30,562	36,002	45,060	74,005	1,43,900	4,57,767

* Fasli 1242 .. 154	† Fasli 1252 ... 112
" 1243 .. 93	" 1253 ... 569
" 1245 .. 82	" 1254 ... 509
" 1246 ... 150	" 1255 ... 680
" 1247 ... 168	" 1256 ... 695
" 1248 ... 172	" 1257 ... 695
" 1249 ... 157	" 1258 ... 695
" 1250 ... 85	" 1259 ... 695
1,001	2,565
	51,748



II. It will be seen that of the entire arrears above shown amounting to Rupees 4,57,767 outstanding on the 30th November last, a sum of Rupees 1,43,900 is due for Fasli 1270. With the exception of a small portion ascertained to be irrecoverable and included in the amount recommended for remission in the preceding paragraphs, the rest of the arrears due for that Fasli will, it is expected, be for the most part shortly realized. The balances due for the previous years are scattered in small sums over the different Districts, and only in the Godavery, Kistna and Tinnevely Districts are they of very old date. The old arrears of the Kistna District are included in the sum of Rupees 1,15,050 recommended for remission in paragraph 42, and when the sanction of Government is accorded, they will be written off, and the accounts cleared. The balance in Tinnevely extends over many Faslis, and the Collector is taking steps for its collection, but the progress is very slow. The report from the Collector of the Godavery District is altogether silent on the subject of the old arrears due for Faslis prior to Fasli 1257. His attention will be again drawn to the necessity of adopting speedy measures for the early settlement of these arrears.

45. If from the total arrears entered in the foregoing abstract, the sum of Rupees 2,31,443, which is irrecoverable, and for the remission of which sanction has been already requested, be deducted, the arrears remaining for future disposal are only Rupees 2,26,324. The Collectors expect to realize the greater portion of these arrears, and when these are finally disposed of, the future accumulation of large balances such as have been commented upon by Government during late years will be carefully avoided, as in almost every District, the current demand of each Fasli is now paid with much greater punctuality than formerly. It is however to be regretted that several Collectors have not yet adopted prompt measures for the disposal of some arrears extending to remote periods, notwithstanding that it has been pointed out to them that all arrears appertaining to an earlier period, than the last five years should be cleared off in the accounts.

46. RECEIPTS UNDER ALL HEADS, STATEMENT No. 21.—The collections under all heads, both current and arrears amounted to Rupees 6,01,55,422 during the Fasli under report, or Rupees 26,82,442 in excess of the collections of Fasli 1270, as will be seen from the subjoined abstract of Statement No. 21 :—

Items.	Fasli 1270.	Fasli 1271.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Current... ..	5,48,69,633	5,71,27,082	22,57,449	.....
Arrears... ..	26,03,347	30,28,340	4,24,993	.....
Land Revenue... ..	4,00,23,313	4,12,14,336	11,91,023	.....
Sundry Sources... ..	1,68,59,330	1,89,41,086	20,81,756	.....
Extra Revenue... ..	5,59,015	.....	.....	5,59,015
Interest Account... ..	31,322	.....	.....	31,322
Total...	5,74,72,980	*6,01,55,422	32,72,779	5,90,337
Net Increase...			26,82,442	.....

\* NOTE.—The entire receipts including the Income Tax of the Town of Madras is Rupees 6,09,61,665.

II. The increase in the amount of current collections is the result of the larger demand settled for the Fasli under report. The demand on account of arrears outstanding at the beginning of the Fasli was less by Rupees 12,288 than the arrears outstanding at the commencement of Fasli 1270, but the amount realized shows an excess of Rupees 4,24,993 in favor of the year under report, a result due mainly to the active measures adopted by the local officers for the collection of the old arrears in pursuance of the repeated orders of Government and the Board on the subject.

47. STATEMENT No. 22.—Notwithstanding that the revenue realized was largely in excess of Fasli 1270, it is gratifying to observe that there was even less necessity for coercive measures than in the year preceding. Notices were issued against 21,676 defaulters by whom an aggregate arrear of Rupees 2,03,518 was due. Property to the estimated value of Rupees 1,59,856 was attached, of which it was found necessary to sell property of the actual value of only Rupees 21,337.

48. STATEMENT No. 23.—The charges of the year as compared with Fasli 1270 are shown in the annexed abstract:—

Items.	Fasli 1270.	Fasli 1271.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Management charges...	39,55,816	37,14,279	....	2,41,537
Extra do.	31,50,436	19,80,541	....	11,69,895
Total...	71,06,252	56,94,820	.....	14,11,432

II. The decrease under the first head is the result partly of the amalgamation of Taluks and the introduction of the new scale of Establishments in several Districts during the year under report and partly of the discontinuance of the practice of adjusting in one year the accumulated charges of previous years. Of the decrease in the Extra charges, a sum of Rupees 6,01,288 is under the head of Salt the causes of which have been already explained. Of the remainder Rupees 5,68,607 the greater part is a decrease of charges in Madras and the Godavery Districts, due in the former to the lower rate at which Columbo arrack was purchased as compared with the price at which it has for some years past been supplied by the Commissariat, and to the less quantity of Palmira jaggery purchased in consequence of the large stock on hand of the previous year. The decrease in the Godavery District is accounted for by the circumstance that in Fasli 1270 a sum of Rupees 2,20,259 was paid to the Nedadavole Zemindar for the mesne profits of his Estate restored under the orders of Government dated 3rd April 1861, No. 724, while in the Fasli under report no such payment occurred.

49. In compliance with the wishes of Government expressed in their Orders dated 22nd April 1861 and 21st July 1860, the Board beg to forward herewith two Statements, Nos. 24 and 25, showing the receipts and charges for the year under report and for a series of former years. These Statements will continue to be furnished with every future year's report.

50. The Board have taken much pains to meet the wishes of Government for the despatch of their report at an early date, and notwithstanding the great pressure of work in their Office in



the preparation of the Budget Estimates at the time when the compilation of the Revenue Settlement Report has also to be undertaken, the present report is submitted at an earlier period than usual, which they trust will be satisfactory to Government.

51. In conclusion, the Board have much satisfaction in bringing to the notice of Government, the very favorable terms in which the Collectors generally notice the conduct of their subordinates.

I have the honor to be,

Sir,

Your most obedient servant,

REVENUE BOARD OFFICE,

Madras,

4th February 1863.

(Signed) W. HUDLESTON,

Secretary.

No. 1.—Statement showing the number of Villages settled, and Puttahs issued by Covenanted and Uncovenanted Officers for Fasli 1271.

Districts.	Settled by Col- lectors.				Settled by Sub- Collectors.				Settled by Head Assistant and Assistants.				Settled by Deputy Collectors.				Total.				Las Fasli.					
	Number of Villages.		Number of Puttahs.		Number of Villages.		Number of Puttahs.		Number of Villages.		Number of Puttahs.		Number of Villages.		Number of Puttahs.		Renewed.		Not Renewed.		Total.		Number of Villages.		Number of Puttahs.	
	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21							
1 Ganjam...	1	349	15,593	...	...	...	824	12,779	...	...	...	3	1,173	6,369	22,003	28,372	3	1,160	24,252							
2 Vizagapatam...	...	...	...	...	...	...	150	3,008	...	...	...	1	150	95	2,913	3,008	1	140	2,969							
3 Godavery...	3	364	430	...	209	...	255	301	2	182	215	9	978	1,018	137	1,155	9	979	1,136							
4 Kistna...	4	546	35,175	4	426	27,444	2	247	15,912	1	137	8,826	11	1,356	21,207	66,150	87,357	11	1,353	1,10,292						
5 Nellore...	6	437	36,957	3	328	20,999	...	...	...	...	...	9	765	8,782	49,174	57,956	9	757	57,956							
6 Cuddapah...	4	390	51,383	3	314	32,651	2	198	25,141	2	203	18,202	11	1,105	38,380	88,997	1,27,377	11	1,183	1,24,571						
7 Bellary...	5	941	41,360	5	684	34,386	3	575	29,761	2	246	18,561	15	2,446	33,204	90,864	1,24,068	15	2,446	1,18,815						
8 Kurnool...	2	289	17,434	...	...	...	2	297	23,949	4	498	30,043	8	1,184	15,691	55,735	71,426	8	1,184	70,042						
9 Madras...	4	707	77,647	3	1,058	18,760	...	...	...	...	...	7	1,765	92,769	3,638	96,407	7	1,751	91,787							
10 North Arcot...	3	1,278	67,659	4	1,178	62,402	1	261	13,826	1	195	10,329	9	2,912	1,17,646	36,610	1,54,256	9	2,801	1,71,000						
11 South Arcot...	3	887	1,00,557	...	...	...	2	1,001	43,753	3	1,114	81,320	8	3,002	12,880	2,12,750	2,25,630	8	2,972	2,40,790						
12 Tanjore...	5	2,470	19,834	5	1,945	15,617	1	537	4,311	...	...	...	9	4,932	22,047	17,715	39,762	9	4,943	39,232						
13 Trichinopoly...	2	416	51,945	...	...	...	2	492	28,849	1	373	25,293	5	1,281	1,06,087	...	1,06,087	5	1,281	1,02,277						
14 Madura...	1	42	19,004	2	248	30,146	...	...	...	3	493	58,642	6	783	52,533	55,259	1,07,792	6	783	1,05,662						
15 Tinnevely...	4	518	65,628	3	402	31,066	2	179	36,023	...	...	...	9	1,099	42,175	90,542	1,32,717	9	1,099	1,28,464						
16 Coimbatore...	3	496	75,099	3	255	38,609	2	316	47,847	3	467	70,708	11	1,534	1,29,119	1,03,144	2,32,263	11	1,534	2,22,321						
17 Salem...	1	132	9,327	3	1,405	59,271	2	719	50,802	3	348	24,588	9	2,604	20,242	1,63,746	1,83,988	9	2,604	1,80,914						
18 North Canara...	4	800	1,930	...	...	...	2	379	663	...	...	...	6	1,179	994	1,599	2,593	6	1,179	29,102						
19 South Canara...	3	810	26,873	...	...	...	1	278	5,102	...	...	...	4	1,088	1,072	30,903	31,975	4	1,088	31,270						
20 Malabar...	5	209	1,05,202	3	134	67,705	...	...	...	2	90	35,430	10	433	61,090	1,47,247	2,08,337	10	433	2,15,381						
Total...	63	12,081	8,19,077	41	8,554	4,79,265	29	6,808	3,42,027	27	4,346	3,82,157	160	31,789	7,83,400	12,39,126	20,22,526	160	31,672	20,68,233						





A IN No. 2.—List of Bazar prices for Fasli 1271, prepared as per Monthly Returns

Districts.	Paddy per garce.				Cholum or Javery per garce.			Cumbu or Bajira per garce.			Raggy per Garce.			Horse Gram per garce.		
	1st sort.		2nd sort.		Average price for 10 years, from Fasli 1261 to 1270.	Fasli 1270.	Fasli 1271.	Average price for 10 years, from Fasli 1261 to 1270.	Fasli 1270.	Fasli 1271.	Average price for 10 years, from Fasli 1261 to 1270.	Fasli 1270.	Fasli 1271.	Average price for 10 years, from Fasli 1261 to 1270.	Fasli 1270.	Fasli 1271.
	Rs.	Rs.	Rs.	Rs.												
1 Ganjam.....	71	93	87	101	120	125	122	110	102	116	93	113	117	106	141	164
2 Vizagapatam.....	98	107	100	121	103	118	142	87	113	135	92	115	133	110	141	140
3 Godavery.....	86	101	94	124	95	103	150	75	86	109	88	102	130	120	142	148
4 Krishna.....	99	122	117	135	135	132	152	101	128	145	108	113	140	124	166	161
5 Nellore.....	117	137	122	144	138	166	179	99	142	129	120	141	153	154	199	218
6 Cuddapah.....	131	184	166	176	154	218	236	148	210	205	141	207	199	167	228	224
7 Bellary.....	114	152	141	143	141	166	162	141	168	161	127	132	143	152	180	180
8 Kurnool.....	167	169	152	150	143	174	163	150	183	164	132	163	153	159	204	191
9 Madras.....	121	154	144	165	160	181	218	149	185	217	161	196	212	213	246	229
10 North Arcot.....	106	156	149	164	143	211	222	136	184	213	135	190	211	167	238	220
11 South Arcot.....	117	136	120	152	148	198	148	138	162	182	136	162	186	186	256	223
12 Tanjore.....	104	140	129	144	139	159	160	111	145	151	108	144	152	171	238	244
13 Trichinopoly.....	119	157	150	172	149	195	225	143	183	194	134	176	189	161	229	261
14 Madras.....	120	163	158	176	109	134	205	113	153	172	116	159	178	142	178	244
15 Tinnevely.....	143	195	185	163	150	196	199	144	195	196	121	179	191	188	209	280
16 Coimbatore.....	146	200	183	189	160	189	215	128	146	174	127	160	189	162	191	273
17 Salem.....	124	175	160	163	141	198	198	127	190	178	127	192	189	143	203	199
18 North Canara.....	102	188	127	142	139	175	213	213	213	231	126	158	186	178	218	251
19 South Canara.....	102	144	144	122	122	...	...	...	...	...	137	201	178	184	253	265
20 Malabar.....	131	190	172	160	235	235	...	244	247	...	184	186	220	196	243	298
Average...	116	153	140	150	140	172	184	134	165	171	126	160	172	159	205	221



## No. 3.—Statement showing the Ryots' holdings at the

Districts.	Ryots' holdings.					
	Dry.		Wet.		Garden.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	2	3	4	5	6	7
1	2	3	4	5	6	7
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1 Ganjam.....	81,591	98,579	1,53,667	4,29,140	1,960	6,706
2 Vizagapatam.....	12,275	49,009	14,252	1,20,198	40	113
3 Godavery.....	3,89,407	11,22,678	1,66,828	6,20,742	2,775	14,920
4 Kistna.....	12,95,382	18,81,313	1,44,885	6,00,872	10,278	46,891
5 Nellore.....	3,97,074	5,33,957	1,27,358	6,65,702	21,761	1,27,893
6 Cuddapah.....	9,64,188	7,50,648	91,611	6,29,907	45,485	2,78,989
7 Bellary.....	19,86,611	12,73,678	1,52,315	6,89,497	.....	.....
8 Kurnool.....	10,16,590	10,92,379	21,189	1,94,412	13,968	86,606
9 Madras.....	1,58,210	2,25,754	2,43,405	10,58,190	2,464	10,002
10 North Arcot.....	3,95,301	5,71,006	2,00,400	11,67,415	21	57
11 South Arcot.....	7,20,457	13,50,666	2,35,388	14,02,183	4,116	23,917
12 Tanjore.....	2,38,905	3,08,384	7,24,273	35,90,342	31,172	1,14,206
13 Trichinopoly.....	4,67,351	9,18,598	1,47,308	7,06,985	39,848	1,13,356
14 Madura.....	4,99,436	6,61,633	1,31,908	5,58,983	27,856	88,160
15 Tinnevely.....	10,43,802	7,46,888	1,77,913	17,91,774	17,134	51,262
16 Coimbatore.....	15,15,245	14,05,360	80,783	7,09,770	1,58,679	5,92,160
17 Salem.....	9,06,760	12,80,841	65,170	4,82,036	14,931	83,859
Total...	1,20,89,085	1,42,71,371	28,78,653	1,54,19,048	3,92,488	16,39,097
18 North Canara.....	...	...	...	...	.....	.....
19 South Canara.....	...	...	.....	...	.....	.....
20 Malabar.....	...	...	.....	...	.....	.....
Total...	...	...	.....	...	.....	.....

Commencement of, and the subsequent alterations for Fasli 1271.

Total.		Deduct lands given up.							
		Dry.		Wet.		Garden.		Total.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
8	9	10	11	12	13	14	15	16	17
Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
2,37,218	5,34,425	2,766	5,196	5,603	14,082	76	162	8,445	19,440
26,567	1,69,320	244	999	556	4,368	1	3	801	5,370
5,59,010	17,58,340	23,034	58,753	15,163	46,882	163	610	38,360	1,06,245
14,50,545	25,29,076	32,186	40,209	10,960	56,280	263	937	43,409	97,426
5,46,193	13,27,552	27,784	30,884	7,713	39,256	1,003	5,648	36,500	75,788
11,01,284	16,59,544	54,239	32,092	5,385	30,676	2,997	15,454	62,621	78,222
21,38,926	19,63,175	1,17,123	73,964	5,607	23,351	...	...	1,22,730	97,315
10,51,747	13,73,397	21,226	16,556	708	6,406	420	2,337	22,354	25,299
4,04,079	12,93,946	411	649	351	1,430	..	..	762	2,079
5,95,722	17,38,478	32,128	43,783	4,491	23,752	...	..	36,619	67,535
9,59,961	27,76,766	88,303	1,67,791	6,503	33,919	622	4,814	95,428	2,06,524
9,94,350	40,12,932	4,035	4,131	1,865	11,023	233	1,010	6,138	16,214
6,55,007	17,38,939	24,286	1,15,348	222	37,163	230	7,900	24,738	1,60,411
6,59,200	13,08,776	52,016	62,896	1,843	6,593	751	2,477	54,610	71,966
12,38,849	25,89,924	...	...	...	...	...	...	..	...
17,54,707	27,07,290	26,249	23,645	438	2,382	440	1,490	27,127	27,517
9,86,861	18,47,636	38,381	51,943	1,131	8,290	121	647	39,633	60,880
1,53,60,226	3,13,29,516	5,44,411	7,28,889	68,539	3,45,853	7,325	43,489	6,20,275	11,18,231
...	...	...	...	...	...	...	...	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...

NOTE.—1. The holdings here brought forward in columns 8 and 9 differ from those entered in columns 40 and 41 of Statement No. 3 in the Districts of Madras, North Arcot, Tanjore and Tinnevely. In the two former, differences were caused by transfer of villages from and to the other, and this does not affect the total result. In the two latter Districts, the holdings in the newly converted Mottafysul villages appear to have been more correctly brought forward.

2. The Assessment of Lands given up and taken up, entered for Trichinopoly, will be found to be disproportionate with the extent in consequence of the Assessment columns including Teervajasty. This term is employed in Trichinopoly to denote the difference of Teervah which varies with reference to the crops grown every year.



Districts.	Remainder.					
	Dry.		Wet.		Garden.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	18	19	20	21	22	23
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1 Ganjam.....	78,825	93,383	1,48,064	4,15,058	1,884	6,543
2 Vizagapatam.....	12,031	48,010	13,696	1,15,830	39	110
3 Godavery.....	3,66,373	10,63,925	1,51,665	5,73,860	2,612	14,310
4 Kistna.....	12,63,196	18,41,104	1,33,925	5,44,592	10,015	45,954
5 Nellore.....	3,69,290	5,03,073	1,19,645	6,26,446	20,758	1,22,245
6 Cuddapah.....	9,09,949	7,18,555	86,226	5,99,231	42,488	2,63,536
7 Bellary.....	18,69,488	11,99,714	1,46,708	6,66,146		
8 Kurnool.....	9,95,364	10,75,822	20,481	1,88,006	13,548	84,269
9 Madras.....	1,57,799	2,25,105	2,43,054	10,56,760	2,464	10,002
10 North Arcot.....	3,63,173	5,27,224	1,95,909	11,43,663	21	57
11 South Arcot.....	6,32,154	11,82,875	2,28,885	13,68,264	3,494	19,103
12 Tanjore.....	2,34,870	3,04,203	7,22,408	35,79,320	30,934	1,13,196
13 Trichinopoly.....	4,43,565	8,03,250	1,47,086	6,69,822	39,618	1,05,456
14 Madura.....	4,47,420	5,98,737	1,30,065	5,52,390	27,105	85,683
15 Tinnevely.....	10,43,802	7,46,888	1,77,913	17,91,774	17,134	51,262
16 Coimbatore.....	14,88,996	13,81,715	80,345	7,07,388	1,58,239	5,90,670
17 Salem.....	8,68,379	12,28,898	64,039	4,74,646	14,810	83,212
Total...	1,15,44,674	1,35,42,481	28,10,114	1,50,73,196	3,85,163	15,95,608
18 North Canara.....	...	...	...	...	...	...
19 South Canara.....	...	...	...	...	...	...
20 Malabar.....	...	...	...	...	...	...
Total...	...	...	...	...	...	...

[illegible]



Districts.	Total			
	Dry.		Wet.	
	Extent.	Assessment.	Extent.	Assessment.
	34	35	36	37
	Acres.	Rupees.	Acres.	Rupees.
1 Ganjam.....	89,166	1,12,593	1,61,061	4,63,028
2 Vizagapatam.....	12,364	49,384	14,371	1,21,421
3 Godavery.....	3,93,161	11,52,993	1,68,113	6,30,181
4 Kistna.....	13,07,402	19,08,455	1,54,842	6,34,798
5 Nellore.....	3,97,125	5,37,811	1,25,444	6,56,837
6 Cuddapah.....	9,85,943	7,56,213	92,437	6,35,265
7 Bellary.....	21,37,022	13,07,663	1,55,280	7,01,453
8 Kurnool.....	10,51,518	11,12,038	21,295	1,95,416
9 Madras.....	1,67,895	2,38,557	2,50,871	10,82,496
10 North Arcot.....	4,02,489	5,79,073	2,03,109	11,82,059
11 South Arcot.....	7,44,286	13,83,626	2,68,572	16,14,996
12 Tanjore.....	2,43,327	3,18,052	7,28,388	36,64,413
13 Trichinopoly.....	4,83,063	9,33,114	1,48,993	6,95,867
14 Madura.....	4,99,266	6,62,372	1,33,284	5,65,157
15 Tinnevely.....	10,43,802	7,46,888	1,77,913	17,91,774
16 Coimbatore.....	15,65,237	14,42,158	81,266	7,12,174
17 Salem.....	9,18,333	12,90,743	65,765	4,85,872
Total...	1,24,41,399	1,45,31,733	29,51,004	1,58,33,207
18 North Canara.....	.....	.....	.....	.....
19 South Canara.....	.....	.....	.....	.....
20 Malabar.....	.....	.....	.....	.....
Total...	.....	.....	.....	.....

holdings.				Waste remitted.			
Garden.		Total.		Dry.		Wet.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
38	39	40	41	42	43	44	45
Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
2,054	6,772	2,52,281	5,82,393	...	...	...	...
40	113	26,775	1,70,918	...	...	...	...
2,728	15,208	5,64,002	17,98,382	...	...	...	...
10,355	47,401	14,72,599	25,90,654	432	387	2,231	8,107
22,000	1,23,306	5,44,569	13,23,954	239	300	18,952	94,925
45,334	2,78,794	11,23,714	16,70,272	715	853	14,023	77,661
...	...	22,92,302	20,09,116	7,128	5,120	8,389	37,077
14,050	86,775	10,86,863	13,94,229	457	863	1,499	12,680
2,567	10,450	4,21,333	13,31,503	57,242	72,731	37,316	1,28,427
22	60	6,05,620	17,61,192	12,786	17,862	20,325	1,03,204
3,715	20,307	10,16,573	30,18,929	1,209	1,652	3,407	7,683
32,371	1,18,920	10,04,086	41,01,385	7,046	5,625	9,193	32,208
39,794	1,12,006	6,71,850	17,40,987	...	..	2,065	11,368
28,430	89,936	6,60,980	13,17,465	34,636	30,240	22,338	79,134
17,134	51,262	12,38,849	25,89,924	...	...	...	...
1,59,448	5,95,213	18,05,951	27,49,545	94,454	76,365	3,804	24,956
14,960	83,911	9,99,058	18,60,526	1,049	1,241	4,687	24,752
3,95,002	16,46,434	1,57,87,405	3,20,11,374	2,17,393	2,10,239	1,48,229	6,42,182
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...



Districts.	Waste remitted.—(Concluded.)					
	Garden.		Total.		Dry.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	46	47	48	49	50	51
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1 Ganjam.....	...	...	..	...	89,166	1,12,593
2 Vizagapatam.....	...	...	...	...	12,364	49,284
3 Godavery.....	...	...	...	...	3,93,161	11,52,993
4 Kistna.....	...	...	2,663	8,494	13,06,970	19,08,068
5 Nellore.....	160	953	19,351	96,178	3,96,886	5,37,511
6 Cuddapah.....	160	738	14,898	79,252	9,85,228	7,55,360
7 Bellary.....	...	..	15,517	42,197	21,29,894	13,02,543
8 Kurnool.....	146	1,047	2,102	14,590	10,51,061	11,11,175
9 Madras.....	500	1,512	95,058	2,02,670	1,10,653	1,65,826
10 North Arcot.....	1	2	33,112	1,21,068	3,89,703	5,61,211
11 South Arcot.....	4	17	4,620	9,352	7,43,077	13,81,974
12 Tanjore.....	121	201	16,360	38,034	2,36,281	3,12,427
13 Trichinopoly.....	...	...	2,065	11,368	4,83,063	9,33,114
14 Madura.....	501	1,528	57,475	1,16,902	4,64,630	6,26,132
15 Tinnevely.....	...	...	...	...	10,43,802	7,46,888
16 Coimbatore.....	10	39	98,268	1,01,360	14,70,783	13,65,793
17 Salem.....	24	97	5,760	26,090	9,17,284	12,89,502
Total...	1,627	6,134	3,67,249	8,61,555	1,22,24,006	1,43,12,494
18 North Canara.....	...	...	...	...	..	...
19 South Canara.....	...	...	...	...	...	...
20 Malabar.....	...	...	...	...	...	...
Total...	...	...	...	...	...	...

## Remainder.

Wet.		Garden.		Total.		Particulars.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Actual cultivation.	Waste charged.
52	53	54	55	56	57	58	59
Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Rupees.	Rupees.
1,61,061	4,63,028	2,054	6,772	2,52,281	5,82,393	5,63,879	18,514
14,371	1,21,421	40	113	26,775	1,70,918	1,57,730	3,188
1,68,113	6,30,181	2,728	15,208	5,64,002	17,98,382	14,91,009	3,07,373
1,52,611	6,26,691	10,355	47,401	14,69,936	25,82,160	21,82,763	3,99,397
1,06,492	5,61,912	21,840	1,28,353	5,25,218	12,27,776	11,27,539	1,00,236
78,414	5,57,604	45,174	2,78,055	11,08,816	15,91,020	15,37,970	53,050
1,46,891	6,64,376	...	...	22,76,785	19,66,919	19,16,640	50,279
19,796	1,82,736	13,904	85,728	10,84,761	13,79,639	13,61,034	18,605
2,13,555	9,54,069	2,067	8,938	3,26,275	11,28,833	10,94,377	34,456
1,82,784	10,78,855	21	58	5,72,508	16,40,124	16,00,590	39,534
2,65,165	16,07,313	3,711	20,290	10,11,953	30,09,577	28,57,234	1,52,343
7,19,195	36,32,205	32,250	1,18,719	9,87,726	40,63,351	39,22,439	1,40,912
1,46,928	6,84,499	39,794	1,12,006	6,69,785	17,29,619	16,55,549	74,070
1,10,946	4,86,023	27,929	88,408	6,03,505	12,00,563	11,83,650	16,913
1,77,913	17,91,774	17,134	51,262	12,38,849	25,89,924	21,97,948	3,91,976
77,462	6,87,218	1,59,438	5,95,174	17,07,683	26,48,185	25,42,772	1,05,413
61,078	4,61,110	14,935	83,814	9,93,297	18,34,436	18,16,739	17,697
28,02,775	1,51,91,025	3,93,374	16,40,300	1,54,20,155	3,11,43,819	2,92,19,862	19,23,958
..	...	...	...	...	10,74,196	...	...
...	...	...	...	...	13,17,150	...	..
...	...	...	...	...	17,78,770	...	..
...	...	...	...	...	3,53,13,935	...	...

34,92,815  
 869,555  
 43,60,270



## No. 4.—Statement showing the Cultivation and Settlement of

Districts.	Dry.		Wet.		Garden.		To
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.
	1	2	3	4	5	6	7
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.
1 Ganjam... ..	89,166	1,12,593	1,61,061	4,63,028	2,054	6,772	2,52,281
2 Vizagapatam.	12,364	49,383	14,371	1,21,421	40	114	26,775
3 Godavery.....	3,93,161	11,52,993	1,68,113	6,30,181	2,728	15,208	5,64,002
4 Kistna... ..	13,06,970	19,08,068	1,52,611	6,26,691	10,355	47,401	14,69,936
5 Nellore... ..	3,96,886	5,37,511	1,06,492	5,61,912	21,840	1,28,353	5,25,218
6 Cuddapah. ...	9,85,228	7,55,360	78,414	5,57,604	45,174	2,78,056	11,08,816
7 Bellary... ..	21,29,894	13,02,542	1,46,891	6,64,376	.....	.....	22,76,785
8 Kurnool... ..	10,51,061	11,11,176	19,796	1,82,736	13,904	85,728	10,84,761
9 Madras... ..	1,10,653	1,65,826	2,13,555	9,54,069	2,067	8,938	3,26,275
10 North Arcot..	3,89,703	5,61,212	1,82,784	10,78,854	21	58	5,72,508
11 South Arcot..	7,43,077	13,81,974	2,65,165	16,07,314	3,711	20,289	10,11,953
12 Tanjore... ..	2,36,281	3,12,427	7,19,195	36,32,205	32,250	1,18,719	9,87,726
13 Trichinopoly..	4,83,063	9,33,114	1,46,928	6,84,498	39,794	1,12,006	6,69,785
14 Madura... ..	4,64,630	6,26,133	1,10,946	4,86,023	27,929	88,407	6,03,505
15 Tinnevely. ...	10,43,802	7,46,888	1,77,913	17,91,774	17,134	51,262	12,38,849
16 Coimbatore ..	14,70,783	13,65,793	77,462	6,87,218	1,59,438	5,95,174	17,07,683
17 Salem... ..	9,17,284	12,89,502	61,078	4,61,120	14,935	83,814	9,93,297
Total...	1,22,24,006	1,43,12,495	28,02,775	1,51,91,024	3,93,374	16,40,299	1,54,20,155
18 North Canara.	.....	.....	.....	.....	.....	.....	.....
19 South Canara.	.....	.....	.....	.....	.....	.....	.....
20 Malabar... ..	.....	.....	.....	.....	.....	.....	.....
Total...	1,22,24,006	1,43,12,495	28,02,775	1,51,91,024	3,93,374	16,40,299	1,54,20,155

the Ryotwar Land Revenue, for Fasli 1271.

Assessment.	Second Crop Assessment.	Additional Assessment.	Total.	Deduct remission as per Statement No. 6.	Remainder.	Add Sundry Items as per Statement No. 9.	Total Ryotwar.
9	10	11	12	13	14	15	16
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
5,82,393	.....	1,952	5,84,345	9,781	5,74,564	19,048	5,93,612
1,70,918	.....	977	1,71,895	208	1,71,687	13,423	1,85,110
17,98,382	.....	2,56,339	20,54,721	90,000	19,64,721	4,73,456	24,38,177
25,82,160	.....	13,473	25,95,633	81,626	25,14,007	1,82,376	26,96,383
12,27,776	7,117	19,088	12,53,981	67,839	11,86,142	1,93,545	13,79,687
15,91,020	65,208	50,643	17,06,871	27,829	16,79,042	1,32,690	18,11,732
19,66,918	1,44,752	28,741	21,40,411	1,89,983	19,50,428	1,72,772	21,23,200
13,79,640	37,489	24,010	14,41,139	1,56,199	12,84,940	75,488	13,60,428
11,28,833	34,179	19,011	11,82,023	1,98,150	9,83,873	2,40,384	12,24,257
16,40,124	42,070	18,893	17,01,087	1,95,427	15,05,660	85,745	15,91,405
30,09,577	41,063	1,06,262	31,56,902	4,36,929	27,19,973	25,762	27,45,735
40,63,351	11,756	58,259	41,33,366	38,479	40,94,887	97,272	41,92,159
17,29,618	1,75,053	922	19,05,593	3,98,893	15,06,700	33,815	15,40,515
12,00,563	33,340	714	12,34,617	64,933	11,69,684	38,253	12,07,937
25,89,924	.....	11	25,89,935	3,05,736	22,84,199	1,44,766	24,28,965
26,48,185	147	184	26,48,516	5,31,774	21,16,742	1,18,182	22,34,924
18,34,436	558	35,638	18,70,632	3,44,099	15,26,533	88,399	16,14,932
3,11,43,818	5,92,732	6,35,117	3,23,71,667	31,37,885	2,92,33,782	21,35,376	3,13,69,158
10,74,196	.....	.....	10,74,196	1,95,549	8,78,647	13,552	8,92,199
13,17,150	.....	.....	13,17,150	1,41,434	11,75,716	4,332	11,80,048
17,78,770	.....	.....	17,78,770	17,947	17,60,823	3,554	17,64,377
3,53,13,934	5,92,732	6,35,117	3,65,41,783	34,92,815	3,30,48,968	21,56,814	3,52,05,782

122 24 006 143 12 695  
 3 93 374 16 40 259  
 26 17 380 159 52 794  
 20 07 725 157 91 024



## No. 5.—Comparative Statement of Cultivation and Settlement of

Districts.	Dry.						
	Land.				Assessment.		
	Fasli 1270.	Fasli 1271.	Comparison.		Fasli 1270.	Fasli 1271.	Compari
			Increase.	Decrease.			
1	2	3	4	5	6	7	8
	Acres.	Acres.	Acres.	Acres.	Rupees.	Rupees.	Rupees.
1 Ganjam. ...	81,591	89,166	7,575	...	98,579	1,12,593	14,014
2 Vizagapatam. ...	12,275	12,364	89	...	49,009	49,383	374
3 Godavery ...	3,89,407	3,93,161	3,754	...	11,22,678	11,52,993	30,315
4 Kistna ...	12,93,933	13,06,970	13,037	...	18,80,743	19,08,068	27,325
5 Nellore... ..	3,92,711	3,96,886	4,175	...	5,29,246	5,37,511	8,265
6 Cuddapah... ..	9,62,379	9,85,228	22,849	...	7,49,113	7,55,360	6,247
7 Bellary... ..	19,75,315	21,29,894	1,54,579	...	12,67,096	13,02,542	35,446
8 Kurnool.... ..	10,16,287	10,51,061	34,774	...	10,92,087	11,11,176	19,089
9 Madras... ..	96,065	1,10,653	14,588	...	1,36,278	1,65,826	29,548
10 North Arcot ...	3,84,200	3,89,703	5,503	...	5,55,856	5,61,212	5,356
11 South Arcot...	6,83,447	7,43,077	59,630	...	12,81,545	13,81,974	1,00,429
12 Tanjore ... ..	2,22,105	2,36,281	14,176	...	2,93,052	3,12,427	19,375
13 Trichinopoly..	4,67,045	4,83,063	16,018	...	8,91,116	9,33,114	41,998
14 Madura.....	4,50,559	4,64,630	14,071	...	6,04,565	6,26,133	21,568
15 Tinnevely ...	7,61,389	10,43,802	2,82,413	...	6,11,827	7,46,888	1,35,061
16 Coimbatore. ...	15,05,524	14,70,783	.....	34,741	13,97,502	13,65,793	...
17 Salem.....	9,05,868	9,17,284	11,416	...	12,79,799	12,89,502	9,703
Total...	1,16,00,100	1,22,24,006	6,58,647	34,741	1,38,40,091	1,43,12,495	5,04,113
		Net increase.	6,23,906			Net increase.	4,72,404
18 North Canara...	.....	.....	.....	...	.....	.....	...
19 South Canara...	.....	.....	.....	...	.....	.....	...
20 Malabar.....	.....	.....	.....	...	.....	.....	...
Total...	.....	.....	.....	...	.....	.....	...

## the Ryotwar Land Revenue for Fasli 1271.

		Wet.							
		Land.		Assessment.					
son.				Comparison.				Comparison.	
Decrease.		Fasli 1270.	Fasli 1271.	Increase.	Decrease.	Fasli 1270.	Fasli 1271.	Increase.	Decrease.
9	10	11	12	13	14	15	16	17	
Rupees.	Acres.	Acres.	Acres.	Acres.	Rupees.	Rupees.	Rupees.	Rupees.	
.....	1,53,550	1,61,061	7,511	...	4,28,762	4,63,028	34,266	...	
.....	14,252	14,371	119	...	1,20,198	1,21,421	1,223	...	
.....	1,66,328	1,68,113	1,285	...	6,20,742	6,30,181	9,439	...	
.....	1,39,924	1,52,611	12,687	...	5,81,206	6,26,691	45,485	...	
.....	1,00,686	1,06,492	5,806	...	5,31,036	5,61,912	30,876	...	
.....	77,856	78,414	558	...	5,55,178	5,57,604	2,426	...	
.....	1,44,340	1,46,891	2,551	...	6,53,768	6,64,376	10,608	...	
.....	18,217	19,796	1,579	...	1,66,555	1,82,736	16,181	...	
.....	2,01,437	2,13,555	9,118	...	9,05,720	9,54,069	48,349	...	
.....	1,76,332	1,82,784	6,452	...	10,57,851	10,78,854	21,003	...	
.....	2,26,052	2,65,165	39,113	...	13,59,048	16,07,314	2,48,266	...	
.....	7,02,707	7,19,195	16,488	...	35,66,775	36,32,205	65,430	...	
.....	1,47,284	1,46,928	.....	356	6,85,544	6,84,498	.....	1,046	
.....	1,20,630	1,10,946	.....	9,684	5,19,260	4,86,023	.....	33,237	
.....	1,54,861	1,77,913	23,052	...	15,54,177	17,91,774	2,37,597	...	
31,709	71,768	77,462	5,694	...	6,42,038	6,87,218	45,180	...	
.....	62,668	61,078	.....	1,590	4,70,096	4,61,120	.....	8,976	
31,709	26,82,392	28,02,775	1,32,013	11,630	1,44,17,954	1,51,91,024	8,16,329	43,259	
		Net increase.	1,20,383			Net increase.	7,73,070		
.....	.....	.....	.....	...	.....	.....	.....	...	
.....	.....	.....	.....	...	.....	.....	.....	...	
.....	.....	.....	.....	...	.....	.....	.....	...	
.....	.....	.....	.....	...	.....	.....	.....	...	