

5439

REPORTS

ON

THE SETTLEMENT

OF

THE LAND REVENUE

OF

THE PROVINCES

UNDER

THE MADRAS PRESIDENCY,

FOR FUSLY 1274 (1864-65.)

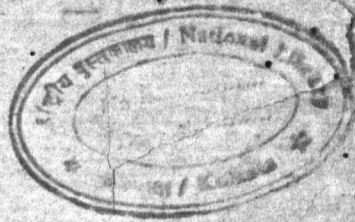
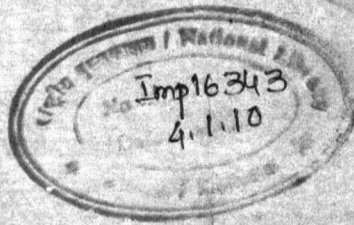
MADRAS:

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# CONTENTS.

	Pages.
Proceedings of Government, under date 23rd August 1866, No. 2,197 ...	1 to 4
Report from the Board of Revenue, dated 27th March 1866 ...	1 to 24

## STATEMENTS.

### ANNUAL.

No. 1.—Statement showing the number of Villages settled and Puttahs issued by Covenanted and Uncovenanted Officers, for Fusly 1274 ...	27
„ 2.—Comparative Statement of Prices for Fusly 1274 ...	28
„ 3.—Statement showing the Ryots' Holdings at the commencement of, and the subsequent alterations, for Fusly 1274 ...	30
„ 4.—Statement showing the Cultivation and Settlement of the Ryotwar Land Revenue, for Fusly 1274 ...	38
„ 5.—Comparative Statement of Cultivation and Settlement of the Ryotwar Land Revenue, for Fusly 1274 ...	40
„ 6.—Statement showing the particulars of Remissions, for Fusly 1274...	47
„ 7.—Statement of Shavi or Crops dried up and the Remissions, for Fusly 1274...	48
„ 8.—Statement of land held on Kowle, for Fusly 1274 ..	49
„ 9.—Statement showing the Cultivation and Settlement of the Amany Villages, for Fusly 1274 ..	50
„ 10.—Comparative Statement showing the cultivation of Sugar-cane, Cotton, and Indigo, for Fusly 1274 ..	51
„ 11.—Statement showing the extent of Cultivation and average Assessment per acre, for Fusly 1274...	52
„ 12.—Statement showing the Receipts and Sales of Salt, for Fusly 1274 ...	55
A in „ 12.—Statement showing the wastage of Salt in the several Districts of this Presidency, for Fusly 1274 ..	57
„ 13.—Statement showing the Financial results of Salt transactions, for Fusly 1274	58
A in „ 13.—Comparative Statement of Salt Charges, in Fuslies 1273 and 1274 ...	60
„ 14.—Comparative Abstract of Land Revenue Miscellaneous Items, for Fusly 1274 ...	61

	Pages.
No. 15.—Abstract Statement showing the particular of the component items of Forest Revenue, for Fusly 1274 ... ..	62
„ 16.—Statement showing the Demand of all Sources of Revenue, for Fusly 1274.	63
A in „ 16.—Comparative Abstract of all Sources of Revenue, for Fusly 1274 ... ..	71
„ 17.—Statement showing the Demand, Collection, and Balance of all Sources of Current Revenue, for Fusly 1274 ... ..	72
„ 18.—Statement showing the Demand, Collection, and Balance of Arrears of all Sources of Revenue, in Fusly 1274... ..	79
„ 19.—Statement showing the particulars of Arrears of all Sources of Revenue, for Fusly 1274 ... ..	86
„ 20.—Abstract Statement showing the Demand, Collection, and Balance of all Sources of Revenue, Current and Arrears, of the whole Presidency, for Fusly 1274 ... ..	89
„ 21.—Statement showing the extent to which Coercive Process was employed in the Collection of the Revenue, in Fusly 1274 ... ..	91
„ 22.—Statement showing the Collections and Charges, for Fusly 1274 ... ..	92
„ 23.—Statement showing the actual Revenue, and the Charges incurred in Fusly 1274 .. ...	93
„ 24.—Statement showing the Revenue Collections and Charges in the Madras Presidency, from Fusly 1253 to Fusly 1274 ... ..	95
„ 25.—Statement showing the amount realized by the redemption of Land Tax, &c., in Fusly 1274 ... ..	96

## APPENDIX.

						Pages.
Report from the Collector of Ganjam, dated 2nd September 1865	...	...	...	...	...	1 to 14
Do.	do.	Vizagapatam,	„ 14th October	„	...	1 to 10
Do.	do.	Godavery,	„ 5th „	„	...	1 to 28
Do.	do.	Kistna,	„ 14th September	„	...	1 to 26
Do.	do.	Nellore,	„ 25th „	„	...	1 to 31
Do.	do.	Bellary,	„ 9th „	„	...	1 to 28
Do.	do.	Cuddapah,	„ 17th October	„	...	1 to 16
Do.	do.	Kurnool,	„ 17th August	„	...	1 to 6
Do.	do.	Madras,	„ 19th October	„	...	1 to 14
Do.	do.	North Arcot,	„ 3rd „	„	...	1 to 26
Do.	do.	South Arcot,	„ 9th „	„	...	1 to 32
Do.	do.	Tanjore,	„ 9th September	„	...	1 to 22
Do.	do.	Trichinopoly,	„ 29th „	„	...	1 to 8
Do.	do.	Madura,	„ 2nd August	„	...	1 to 14
Do.	do.	Tinnevely,	„ 18th September	„	...	1 to 32
Do.	do.	Coimbatore,	„ 13th November	„	...	1 to 36
Do.	do.	Salem,	„ 30th August	„	...	1 to 14
Do.	do.	South Canara,	„ 28th „	„	...	1 to 18
Do.	do.	Malabar,	„ 28th September	„	...	1 to 14



REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT,

Read the following Proceedings of the Board of Revenue :—

Submitting the Annual Report on the Settlement and Collections of the Revenue of the Madras Presidency for Fusly 1274, (1864-65). } (Here enter 27th March 1866, No. 2,162.)

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

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

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

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

3. The charges aggregated Rs. 59,88,206, being 9½ per cent. on the Revenue.

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

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

6. The season was most unfavorable, and the rains, except in Cuddapah, Bellary, Kurnool, and Madras, were either scanty, or unseasonable, or so excessive as to cause serious loss. Want of rain was particularly felt in Ganjam, where water even for domestic purposes could only be obtained with difficulty; in Tinnevely, where it was found necessary to grant remissions to the extent of Rupees 4,00,000; in part of Tanjore, where the season is described as “one of the most unfavorable known for many years;” and in Salem, where the dry crops suffered severely. In July 1864 unusually high and destructive floods occurred in Tanjore; in October an inundation laid waste a portion of the District of South Arcot; and in November a terrific cyclone burst upon Masulipatam and the adjoining country, causing a lamentable destruction of life and property. That under these circumstances the decrease of revenue should have been only Rupees 6,34,692 is matter for congratulation.

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

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

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

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

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

12. Remissions were granted to the extent of Rupees 16,34,217, or Rupees 8,796 less than in the preceding year, and considering the character of the season, the Government agree with the Board in thinking that the Collectors have exercised their powers of remitting revenue with care and discretion. On the other hand, however, they do not see reason to share the Board's fear that remissions have been improperly withheld. The irregularities referred to in paragraphs 23 and 24 have doubtless ceased since the late orders on the subject of remissions were promulgated.

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

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

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

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

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

18. Cotton was grown on Acres 17,47,501. The decrease of area in the great Cotton Districts, where the fluctuations of the market are immediately felt, amounted to Acres 135,560; but there was an increase elsewhere; so that, on the whole, the area was only Acres 18,811 less than in the preceding year. Indigo cultivation fell off considerably.

	Acres.	Assessed at	Rs.
Area in 1273...	17,062,424	318,17,943	
" 1274...	17,331,728	318,11,461	
Increase...	269,304	6,482	
Add for Trichinopoly.	72,738	3,13,007	
	342,042	3,19,489	

	Rs.
Fusly 1273 ...	1,76,776
Do. 1274 ...	3,42,920

19. The Forest Revenue, which is now treated as separate from Land Revenue, was nearly

	Rs.
Forests...	2,64,881
Abkarry...	40,83,387
Sea Customs...	18,07,776
Land do.	2,21,028
Stamps...	27,65,169
Income Tax...	11,23,578

the same as in Fusly 1273. The Abkarry demand increased by Rupees 27,851 in consequence of brisker competition for farms put up to auction, and of the fact that Government was credited, in the course of the year, with collections from the territories of the late

Rajah of Tanjore, which had been previously kept in deposit. The receipts from Customs diminished by about three lacs, two of which arose from a falling off in the trade of the port of Madras alone. The Stamp Revenue increased on the whole by Rupees 3,65,483; but it diminished in the town of Madras. The reasons why it declined there whilst rising elsewhere are not obvious, and the Collector and Board should have noticed them. The Income Tax nominally produced Rupees 61,712 more than in Fusly 1273.

20. The Salt Revenue steadily improved, and the receipts for the year were Rupees 4,38,376

	Rs.
Fusly 1273	94,78,815
Do. 1274	99,17,221
	4,38,376

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

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

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

22. The Board should expedite the transmission of the report called for in G. O., 25th November 1865, No. 2,903, as to the remission that should be given to the Venkatagerry Zemindar on account of the discontinuance of the Moturpha. Meanwhile, the Collector must not allow him to remain in arrears.

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

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

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



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

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

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

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

(True Extract.)

(Signed) J. D. SIM,  
Secretary to Government.

## PROCEEDINGS OF THE BOARD OF REVENUE, dated 27th March 1866.

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

## STATEMENT No. 1.

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

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

but were omitted to be so included in that year's Report. In Trichinopoly the fluctuations are ascribed in part to the amalgamation of some small detached hamlets in connection with the operations of the new Survey and Settlement introduced into the District during the Fusly under review, when also some of the larger villages were divided.

3. The number of Puttahs issued during the year was 2,321,356, showing an increase of 188,048 over those of Fusly 1273. Of these,

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

tors that a simple Memorandum should be given for sundry items, and it was not intended that separate Puttahs to be included in the number of regular Puttahs should be issued; but in some Districts regular Puttahs appear to have been given and included with the Land Revenue Puttahs. In others Miscellaneous Puttahs were given, but were not so included. It appears from the Report from the Collector of Madras that during the last Fusly 43,418 Miscellaneous Puttahs were granted, a number exceeding that of Ryotwar Puttahs by 2,208. These were not included in the number of regular Puttahs.

2. In the nineteen Districts which the Madras Presidency comprises, there are exclusive of the Zemindaries altogether 157 Taluks. One of these, Palcondah, in Vizagapatam is continued on rent to Messrs. Arbuthnot and Co. The remaining 156 are settled on Ryotwar tenure. The number of villages was 30,213, or seventeen less than the number under settlement in Fusly 1273. The changes have occurred in the Districts named in the margin. There are several small villages held on other tenure than Ryotwary, such as Shrotriem, rent for one or more years, Inam, &c. The changes noticed are transfers for the most part from one to the other of these tenures. In Tanjore eleven entire villages assigned to native religious institutions in lieu of ready-money payments were transferred to the head of Inam in Fusly 1273,

163,392\* as far as can be ascertained are Puttahs for Miscellaneous items. As already brought to the notice of Government in paragraph 4 of the Board's Settlement Report for Fusly 1273, instructions were issued to Collec-

4. On further consideration it appeared to the Board undesirable that so many separate Puttahs or Memoranda should be granted for Miscellaneous items, the preparation of which must involve additional labor and unnecessarily consume a large quantity of paper; and in circulating\* a new form of Puttah, similar to that approved by Government for the District of Trichinopoly, the Board have desired Collectors not to issue in future a separate Memorandum for Sundry items, but to insert these separately in the Land Revenue Puttah, after the entry of the Ryotwar Beriz, as in most instances the sundries consist of only one or two items. Additions made on account of the Road Fund and Merah to village servants, though included in the Ryotwar Puttah, are in some Districts not shown in the Settlement accounts; but these and other defects will be remedied in the accounts of the current Fusly, as revised forms are about to be supplied to the Collectors.

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

6. Of the total number of Puttahs issued, 770,871 appear to have been renewed, or granted afresh in the year; but if from this number the Miscellaneous Puttahs 163,392 be deducted, the proportion of fresh Puttahs is twenty-eight per cent. of the whole, or only one per cent. less than in last year. It was, however, necessary in Coimbatore to issue fresh Puttahs where revision of the garden assessment had to be carried out. The Collectors were desired in the last year's General Report to open an additional column to show in how many cases unrenewed Puttahs have undergone no alteration whatever, but this order has not been attended to by all the Collectors. The information is obtainable only from the reports on the following Districts:—

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

Season.

7. As reported in the Administration Report for 1864-65, the season was on the whole unfavorable. The early rains were favorable in the Districts of Vizagapatam and Kistna, but little or no rain fell during the latter half of the year, and the wet crops not only failed extensively, but much land was left waste. In the Kistna District, the cyclone of 1st November 1864 damaged the greater part of the dry crops. In the portions of the District not affected by the inundation, the torrents of rain that fell proved beneficial to the wet crops. In Ganjam, the rain fall was both scanty and partial, and want of water even for drinking purposes was felt. In Febru-



ary and March however there was an unusually heavy but partial fall, which afforded relief to a certain extent. In the Godavery District also the cultivation of the early dry crops was in a measure affected by want of sufficient seasonable rains.

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

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

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

11. The annexed abstract shows the average rain fall in each District as compared with Fusly 1273 :—

DISTRICTS.	April to September 1864 inclu- sive.	October 1864 to March 1865 inclusive.	Total for the whole year.	Total for Fusly 1273.
	Inches.	Inches.	Inches.	Inches.
1. Ganjam ... ..	24.35	9.77	34.12	43.53
2. Vizagapatam ... ..	23.10	8.70	31.80	49.46
3. Godavery... ..	17.38	8.81	26.19	33.
4. Kistna ... ..	22.01	5.55	27.56	19.75
5. Nellore ... ..	10.1	17.88	27.98	28.28
6. Cuddapah... ..	9.87	6.56	16.43	21.12
7. Bellary ... ..	15.3	2.8	18.1	13.69
8. Kurnool ... ..	18.9	3.9	22.8	17.08
9. Madras ... ..	12.62	16.68	29.3	35.46
10. North Arcot ... ..	12.2	14.2	26.4	18.66
11. South Arcot ... ..	8.9	16.1	25	* 42.6
12. Tanjore ... ..	13.51	22.4	35.91	55.98
13. Trichinopoly ... ..	20.37	32.18	52.55	35.41
14. Madura ... ..	12.75	13.62	26.37	32.35
15. Tinnevely ... ..	8.96	8.99	17.95	29.6
16. Coimbatore ... ..	19.6	8.2	27.8	32.96
17. Salem ... ..	15.15	9.15	24.3	25.07
18. South Canara ... ..	121.98	6.15	128.13	166.1
19. Malabar ... ..	130.03	8.9	139.2	134.61

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

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

#### Sanitary condition.

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

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

#### STATEMENT No. 2.—Prices.

14. The prices of agricultural produce rose considerably above those of Fusly 1273.

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

Kind of grain.	PRICE PER GARCE.						
	Average price for ten years, from Fuslies 1264 to 1273.	Fusly 1273.	Fusly 1274.	Increase in Fusly 1274, as compared with the average.	Per centage.	Increase in Fusly 1274, as compared with Fusly 1273.	Per centage.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Paddy, 1st sort .....	141	176	206	65	46	30	17
Do. 2nd sort .....	130	163	188	58	44	25	15
Cholum of Javery .....	169	205	222	53	31	17	8
Cumboo or Bajera. ....	157	183	211	54	34	28	15
Raggy .....	155	185	209	54	35	24	13
Horse-grant.....	186	204	253	67	36	49	24

15. It is usual in this Report specially to notice the price of second-sort Paddy, which enters largely into the consumption of the mass of the population. The average price of this description of food is shown in the annexed table for periods of five years each, from Fuslies 1256 to

1270, and then for each of the four following years 1271, 1272, 1273, and 1274, and it will be seen that the prices in the last Fusly 1274 stood much higher than in any of the preceding periods :—

DISTRICTS.	PRICE PER GARCE.												
	Average of five years, from Fusly 1256 to Fusly 1260.	Average of five years, from Fusly 1261 to Fusly 1265.	Average of five years, from Fusly 1266 to Fusly 1270.	Fusly 1271.	Fusly 1272.	Fusly 1273.	Fusly 1274.	Increase as compared with column 2.	Increase as compared with column 3.	Increase as compared with column 4.	Increase on column 5.	Increase on column 6.	Increase on column 7.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ...	46	59	77	101	91	82	110	64	51	33	9	19	28
2. Vizagapatam ...	65	68	94	121	119	104	145	80	77	51	24	26	42
3. Godavery ...	68	78	85	124	132	127	135	67	57	50	11	3	*8
4. Kistna ...	83	99	85	135	159	182	182	99	83	97	47	23	...
5. Nellore ...	78	97	118	144	165	178	178	100	81	60	34	13	...
6. Cuddapah ...	84	101	143	176	198	207	232	146	131	89	56	34	25
7. Bellary ...	92	90	125	143	158	217	242	150	152	117	99	84	25
8. Kurnool ...	88	107	131	150	168	216	241	153	134	110	91	73	25
9. Madras ...	81	99	102	165	161	157	162	81	63	60	...	1	5
10. North Arcot ...	82	85	119	164	153	148	163	81	78	44	...	10	15
11. South Arcot ...	77	91	122	152	135	144	157	80	66	35	5	22	13
12. Tanjore ...	70	77	119	144	129	139	168	98	91	49	24	39	29
13. Trichinopoly ...	80	82	137	172	156	153	189	109	107	52	17	33	36
14. Madura ...	95	91	149	176	179	155	234	139	143	85	58	55	79
15. Tinnevely ...	87	110	155	163	184	174	247	160	137	92	84	63	73
16. Coimbatore ...	91	101	171	189	183	186	221	130	120	50	32	38	35
17. Salem ...	85	84	145	163	147	153	180	95	96	35	17	33	27
18. South Canara ...	81	89	127	132	144	175	189	108	100	62	57	45	14
19. Malabar ...	81	98	160	160	171	208	199	118	101	39	39	28	...

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

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

#### STATEMENT No 3.—Ryots' Holdings.

17. During the Fusly under report, 1,029,266 acres, assessed at Rupees 15,67,944, were newly taken up for cultivation, against Acres 1,153,877, assessed at Rupees 17,73,624, in Fusly 1273. On the other hand, Acres 759,962, assessed at Rupees 15,74,426, were relinquished, against 612,283, assessed at Rupees 10,15,653. There is however, compared with the holding as it stood at the end of the preceding 1263 Fusly, a net increase in the area under occupancy of Acres 342,042, and a net decrease in the assessment of Rupees 3,19,489. The



following is an abstract of Statement No. 3, showing the extent of land under occupancy at the beginning of the Fusly, with the subsequent alterations, the extent of land left waste, &c. These particulars do not apply to the Districts of South Canara and Malabar, which as usual are excluded from this abstract, as the area in these Districts is not known :—

Name.	Extent of land.	Assessment.
	Acres.	Rupees.
Holdings at the beginning of Fusly 1274...	17,062,424	318,17,943
Deduct lands given up and decrease by reduction of assessment...	759,962	15,74,426
Remainder...	16,302,462	302,43,517
Add lands newly taken up ...	1,029,266	15,67,944
Total ..	17,331,728	318,11,461
Deduct whole survey fields left waste the assessment of which was remitted... ..	553,066	10,45,053
Remainder...	16,778,662	307,66,408
<i>Particulars.</i>		
Actual cultivation ... ..		289,35,985
Waste charged ... ..		17,80,423

18. The holdings brought forward in the above abstract will be found to differ from those entered as the holdings of the previous years, there being an increase of 72,738 acres in extent, and a decrease of Rupees 3,13,007 in assessment. This difference is in Trichinopoly, and is owing to the entries having for the first time been made according to the new Survey and Settlement accounts containing the revised rates of assessment. The areas given in the village accounts of former years being in most cases erroneous, a correct comparison of the particulars of lands relinquished and taken up for cultivation cannot be made, and those particulars have therefore been omitted, the actual holding and assessment at revised rates, as ascertained during the settlement of Fusly 1274, being alone entered in the General Statement as the holdings at the beginning of the Fusly. There is a large net addition of 72,738 acres to the holding in this District, of which a portion may be due to the erroneous areas and wrong conversions of kawnies into acres in the old accounts, but the larger proportion appears to be the extent of dry lands newly taken up for cultivation during the year, in consequence of the more moderate assessment lately introduced.

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

Bellary.—Government Order, dated 6th April 1864, No. 581.  
Coimbatore.—Government Order, dated 7th February 1865,  
No. 246.  
Salem.—Government Order, dated 20th December 1855,  
No. 1,372.

by the orders of Government noted in the margin. In the above abstract these reductions are included with the assessment of the lands relinquished, and hence the apparently lower

assessment of the lands newly taken, though the extent is larger.

20. The item, waste remitted, shows a net increase of 24,799 acres, bearing an assessment of Rupees 1,24,695. Except in the Districts of Ganjam and Trichinopoly remission for waste was allowed in every District. In Tinnevely it was again found necessary to grant a large remission, to the amount of no less than Ru-

	Extent. Acres.	Assessment. Rupees.
Fusly 1273...	528,267	9,20,353
" 1274...	553,066	10,45,053
Increase...	24,799	1,24,695

pees 4,31,892, on 358,617 acres, consisting of both Nunjah and Punjah waste, in consequence of another very exceptionally unfavorable year. After due consideration of the circumstances brought to notice, the Board authorized this as well as other remissions in their Proceedings, dated 14th February 1865, No. 871. Of the sum just referred to, Rupees 37,758 are on account of Eavoo and Ditta Inams, which are included in the Ryots' Puttah, and then deducted as explained in the last year's Report. The actual amount of waste remission should, therefore, be taken as Rupees 3,94,134 on Acres 328,214. The information called for regarding Eavoo and Ditta Inams having been received from the Collector, the Board decided in their Proceedings dated 19th January 1866, No. 468, that the amount due to these Inamdars should in future be paid from the treasury, pending the commutation of the Inam for grants of land, an operation which cannot be effected before the survey and settlement of the District are completed. The Collector has been directed to prepare, in communication with the Inam Commissioner, a detailed statement showing the money payments to be made to the several Inamdars, and to submit it as soon as possible in view to the sanction of Government being obtained for payment. The Board considered this arrangement necessary, as the present mode of deducting the Inam value from the Ryots' holdings, and paying the Inamdars from the gross collections without the amount being shown in any accounts, is open to the same objection as was made to the system of Kistbundy beriz deductions, which was long ago ordered by Government to be discontinued.

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

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

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

24. There have been a few trifling instances of remissions granted for Dry waste not authorized by the rules, for instance in the Kistna, Bellary, and North Arcot Districts. The reasons

for granting the remission are either not given, or are such as the rules would not admit. The sums are trifling, and it is only necessary to direct the attention of Collectors to the rule.

25. The item of waste charged shows a net increase of Rupees 1,16,235 over the sum charged last year. The largest sums on this account were charged in the Districts noted in the margin. As pointed out in the Report for Fusly 1273, the amount charged in the Godavery and Kistna Districts is for the most part nominal, as the entire extent of waste is included in the settlement under the joint-rent system for purposes of account. Of the sum

	RS.
Godavery ... ..	3,10,813
Kistna... ..	2,70,472
Nellore... ..	1,80,073
North Arcot... ..	1,12,766
South Arcot... ..	1,54,307
Tanjore... ..	1,70,206
Coimbatore... ..	1,57,914
Madras... ..	88,654
Tinnevely ... ..	81,248

of Rupees 3,10,813 entered for the Godavery District, only Rupees 51,523 belong to that portion of the division in which the new survey rates have been introduced. This sum is the assessment on lands left waste at the pleasure of individual Ryotwary landholders for their own convenience. In Nellore the amount charged on entire fields is Rupees 75,573, the remainder 28,812 Rupees being on portions of fields left waste. But on the other hand a sum of Rupees 25,688 was remitted on portions of fields left waste. The remission on account of Stallacumy, or parts of fields left waste, is under the present rules irregular; but it probably cannot be discontinued till the Collectors sub-divide, as they are empowered to do, those fields which are of too large an extent.

STATEMENTS Nos. 4 and 5.

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

ITEMS.	FUSLY 1273.		FUSLY 1274.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Unirrigated land... ..	13,111,153	145,88,154	13,659,062	150,42,448	547,909	4,54,294	.....	.....
Irrigated do. ....	2,949,892	151,17,004	2,924,044	148,20,011	.....	.....	25,848	2,96,993
Garden do. ....	400,374	15,05,435	195,556	9,03,949	.....	.....	204,818	6,01,486
Total... ..	16,461,419	312,10,598	16,778,662	307,66,408	317,243	.....	.....	4,44,185
2nd crop assessment .	.....	6,66,391	.....	5,08,743	.....	.....	.....	1,57,648
Additional do. and water tax	.....	10,08,880	.....	10,52,977	.....	44,097	.....	.....
Total assessment... ..	.....	328,85,864	.....	323,28,128	.....	.....	.....	5,57,736
Add South Canara and Malabar... ..	.....	31,67,314	.....	31,80,489	.....	13,175	.....	.....
Total... ..	.....	360,53,178	.....	355,08,617	.....	.....	.....	5,44,561
Deduct remission... ..	.....	16,73,013	.....	16,64,217	.....	.....	.....	8,796
Remainder... ..	.....	343,80,165	.....	338,44,400	.....	.....	.....	5,35,765



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

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

29. The extent of garden cultivation shows also an apparently large decrease of Acres 204,818, assessed at Rupees 6,01,486 ; but a great portion of this decrease is nominal, being the result of the transfer of private well lands to the head of Punjab, the assessment being fixed at the appropriate dry rates.

30. Under the head of second crop assessment, the decrease is large compared with Fusly 1273. The bulk of this decrease is in Trichinopoly, the result of the arrangement of the new settlement. The Board observe, however, that the Collector has included under the head of Pajjasty a sum of Rupees 48,842, which should not be so entered, as it forms a part of the permanently consolidated two-crop assessment, and should be included in the original assessment. In the other Districts the decrease is owing to the failure of the latter rains. The additional assessment and water tax charged on Ryotwar lands for the use of Government water show a net increase of Rupees 44,097, resulting from a gross increase of Rupees 70,498 against a gross decrease of Rupees 26,401. There was a large increase in the Godavery and North Arcot Districts. This increase is due to a larger extent of dry land having been converted into wet. In the Kistna District there is a decrease of Rupees 24,788 in consequence of a large remission having been rendered necessary by the effects of the cyclone.

STATEMENT Nos. 6 to 8.

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

	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Occasional remission ... ..	9,30,081	10,93,117	1,63,036	...
Fixed remission ... ..	9,029	9,018	...	11
Items allowed on the collections, or from the beriz of villages ... ..	7,33,903	5,62,082	...	1,71,821
Total ...	16,73,013	16,64,217	1,63,036	1,71,832
			Net...	8,796

32. The first of these items of remission, which fluctuates every year with reference to the nature of the season, shows an increase of Rupees 1,63,036, chiefly attributable to the unfavorable character of the season. Under the head of Shamilat Bungar, or portions of fields left waste, large sums were remitted in the Kistna and Tinnevely Districts owing to the lamentable effects of the cyclone in the former, and the extraordinary drought in the latter. The remissions on account of Shavi or withered crops are also much in excess of Fusly 1273, especially in the Districts noted in the margin.

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

The remissions granted in South Arcot, Salem, and Malabar are not large considering the unfavorable season. In Tanjore the extremely unfavorable character of the season, coupled with the state of the works of irrigation and drainage generally in the more eastern section of the District, is the cause of the large remission. The effects of the season were worse in Tinnevely.

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

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

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

36. The Settlement of the entire Revenue demand of the year inclusive of the Ryotwar Land Revenue noticed in the foregoing paragraphs is shown in the subjoined abstract as compared with Fusly 1273. It will be observed that the several items of Rented and Amany villages, and Ryotwar Sundry items, which were hitherto separately entered in the accounts as distinct items under Land Revenue, are now included with Miscellaneous items under the same head, the same arrangement having been adopted in the revised form of the Treasury account; and for the sake of fair comparison the figures of Fusly 1273 have accordingly been altered in the General Statement, and in the following abstract. The Forest Revenue, which hitherto formed

a component item of Land Revenue, has been excluded from the abstract, as the Forest collections are credited in the Treasury accounts to a distinct head :—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Peishcush on permanently settled estates.	51,29,484	51,21,664	...	7,820
Jody of Shrotriem and Inam villages ...	6,12,282	6,48,581	36,299	...
Ryotwar ... .. 3,55,70,542				
Deduct Sundry items transferred to Miscellaneous. 11,90,378				
	343,80,164	3,38,44,400	...	5,35,764
<i>Miscellaneous Items.</i>				
Rented villages ... .. 1,74,683				
Aman or division of produce. 12,639				
Ryotwar Sundry items... .. 11,90,378				
Miscellaneous Items ... .. 16,56,423				
	30,34,123	29,06,716	...	1,27,407
Total Land Revenue...	431,56,053	425,21,561	36,299	6,70,991
			Net...	6,34,692

Peishcush.

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

A reduction in the Peishkush as compensation to the proprietor of the Chiparupally estate in the Vizagapatam District on account of Moturpha resumed, per Order of Government, dated 22nd April 1865, No. 833 ... ..	RS. A. P.
	472 4 5
Reduction in the Peishkush on account of lands taken up for Public Works in the Zemindary and Proprietary estates of the Godavery District, per Order of Government, dated 23rd February 1864, No. 325... ..	6,921 1 2
Do. on account of do. in Nuzid and Vullum estates in the Kistna District, per Order of Government, dated 29th May 1865... ..	213 12 6
Do. on account of do. in the Polliem of Bangari in North Arcot, per Order of Government, dated 21st June 1864, No. 1,074... ..	13 0 3
Do. in the Kattapoothar Moottah in the Trichinopoly District, for the discontinuance of Moturpha included in the assets of the estate, per Order of Government, dated 24th October 1864, No. 1,960... ..	199 11 11
Total...	7,819 14 3

Shrotriem Jodi.

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

38. Of the increase in the item of Jodi or quit-rent on Shrotriem and Inam villages, a large portion is in Vizagapatam and Madura, and is due to the imposition of quit-rent on

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



## Ryotwar.

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

## Miscellaneous items.

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

41. A large decrease occurs in the items noted in the margin. In the first item the decrease is nominal as in the Districts of North and South Arcot and Tanjore the revenue from fruit trees, which hitherto was included in the tax on trees, was transferred to the item "Rent on fruit trees," in which item it will be seen there is a large increase. In the second item the decrease is owing to the addition made in the Puttels on account of Merah to village servants not having been brought to account, as already explained in paragraph 35. It is this omission in the accounts which has caused the net decrease above pointed out, or the result would have been an actual increase in the item. The decrease in the third, fourth, fifth, and seventh items is due to ordinary fluctuations in the several Districts. The large decrease in the item 6 of "Produce of fisheries" is due to the income derived from that source having been transferred in the year under report to the District Road Fund, under the orders of the Government of India. The increase in other items is chiefly noticeable in those entered in the margin. Except in the items 3, 5, and 6, the increase is due to ordinary fluctuations. In the case of the excepted items 3 and 5, it is owing to the revenue hitherto credited to "Tax on trees on unassessed lands" having been transferred in some Districts to these two items as already explained. The sixth item is the amount which the Government finally decided should be collected out of the remission granted by the Collector of the Madras District in Fusly 1273.

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

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

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

43. The net decrease in the area cultivated with Cotton is only 18,811 acres. But the decrease is large in the great Cotton-growing Districts noted in the margin, and is attributed to the anticipated fall in price of this staple. In some other Districts, however, the cultivation of Cotton has greatly extended. In the Kistna District

	Decrease. Acres.
Bellary ... ..	49,272
Kurnool ... ..	8,544
Tinnevely... ..	27,654
Coimbatore... ..	49,790

51,957 acres were cultivated in excess of Fusly 1273, but the cyclone so damaged the crop that the out-turn was much below the average. The upland Taluks of the Godavery District and parts of Nellore were also extensively cultivated with Cotton. The extent cultivated in these Districts was 39,375 acres and 45,872 acres, against 21,372 acres and 28,362 in Fusly 1273 respectively.

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

#### STATEMENT No. 11.

of the Ryotwar Districts, are shown in Statement No. 11.

#### Forest.

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

47. The Abkarry demand of the Presidency shows a net increase of Rupees 27,851 as compared with Fusly 1273. The larger portion of increase is shown in the margin. In the first three Districts it is in a great measure due to the keen competition for the farms at the public auctions. In Tanjore it is owing to the Abkarry Revenue of the late Rajah's Territories collected and kept in deposit in previous years having, during the year under report, been carried to the credit of Government. In Bellary and Madras, however, there is a large falling off in the Revenue, viz., Rupees 30,406 in the former, and Rupees 39,904 in the latter. The decrease in the former is explained by the absence of competition at the sale by the Commissariat Department of the Military Abkarry Farm for Fusly 1274, the previous year's lease having proved unprofitable. In Madras the fluctuation occurs in the Presidency Town, where certain large shops were closed during the year by order of the Police, and others were resigned by the shop-keepers themselves from their inability to pay the rent originally agreed upon. These latter have been rented out again at a reduced rent.

#### Income Tax.

increase of Rupees 82,035 against a gross decrease of Rupees 20,323. The largest increase under this head occurs in the District of Madras, and is owing to the demand for the entire year in the Presidency Town and its suburbs having been brought to account in the books of the District,

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

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

45. The average assessment per acre, and the extent of land included in the settlement

46. It will be seen from Statement No. 15, which shows the particulars of the component

48. Under Income Tax there is a net increase of Rupees 61,712, resulting from a gross

whereas in the previous year the demand of only seven months was so included, the tax of the Madras Town having been transferred from the Commissioners to the Collector only in December 1863. In the Districts marginally noted the assessment was reduced owing to the fall in the price of cotton, which affected the income of the cotton traders.

## Salt.

exhibiting an advance of Rupees 4,38,376 upon the previous year. The maximum monopoly price, viz., Rupees 1-8-0, came first into operation

	Rupees.
Fusly 1271.....	85,82,545
" 1272.....	91,93,989
" 1273.....	94,78,845
" 1274.....	99,17,221

at the close of Fusly 1270, and has been uniformly maintained for three years from that date. It will be seen from the margin that notwithstanding this, the revenue has been steadily increasing year after year, and the rise in price has apparently not checked the consumption.

The increasing wealth of the people, the extension of Railways, and the more efficient organization of the Salt Department have all combined to bring about this satisfactory result. Statements Nos. 12 and 13 with their enclosures exhibit the transactions of the Salt Department. Subjoined is the abstract of Statement No. 12, in which is shown the receipts and sales of salt :—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.
<i>Receipts.</i>				
Salt in store at the beginning of the year ...	113,48,606	100,85,429	...	12,63,177
Salt manufactured and purchased, and received into store ...	56,19,280	67,83,303	11,61,023	...
Salt received from other Districts ...	1,84,757	1,33,079	...	51,678
Total...	171,52,643	170,01,810	11,64,023	13,14,855
<i>Sales.</i>				
Home consumption ...	29,85,931	32,26,409	2,40,478	...
Inland do. ...	34,08,326	34,62,128	53,802	...
Exportation ...	3,97,617	5,00,235	1,02,618	...
Sold to French Government ...	66,556	63,957	...	2,599
Supplied to other Districts ...	...	3,27,910	3,27,910	...
Total...	68,58,430	75,80,639	7,21,808	2,599
		Net...	7,22,209	
Remainder...	102,94,213	94,21,171	...	8,73,042
Deduct wastage written off ...	2,08,784	1,90,534	...	18,250
Remaining balance...	100,85,429	92,30,637	...	8,54,792

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

Brought into Store in Fusly 1274.	In. Mds.
By actual manufacture ...	60,36,283
By purchase from Bombay and Goa ...	7,47,020
By supply to Malabar from Madras ...	1,33,079
	69,16,382
Brought to Store in Fusly 1273 ...	58,04,037
	11,12,345
	In. Mds.
Fusly 1273...	1,84,757
" 1274...	1,33,079
	3,17,836

the beginning of the Fusly the stock on hand was much less than that of Fusly 1273, but this deficiency was nearly made up by an increase in the manufacture during the year, though not to such an extent as to show an equal balance at its close. In the above abstract 3,27,910 Indian Maunds are shown as supplied from Madras to Malabar, but the quantity brought to account in the latter District in Fuslies 1273 and 1274 is only 3,17,836 Indian Maunds, leaving a difference of Indian Maunds 10,074.

This is being credited in the accounts of Malabar in the current Fusly, and the necessary instructions will be issued to ensure due agreement between the two accounts in future.



## Total Sales.

which Indian Maunds 3,27,910 shown in the accounts as supplied to Malabar from Madras being deducted, the net increase in the actual sale would be Indian Maunds 3,94,299, resulting from a gross increase of Indian Maunds 6,54,619, against a gross decrease in the remaining four Dis-

	Increase. Indian Maunds.		Decrease Indian Maunds.
Ganjam ...	72,990	Godavery ...	6,619
Vizagapatam ...	1,772	Kistna ...	76,599
Nellore ...	1,14,806	Madras ...	1,58,761
South Arcot ...	95,448	South Canara ...	18,341
Tanjore ...	1,19,189		
Madras ...	62,628		2,60,320
Tinnevelly ...	1,42,229		
Malaba ...	45,557		
	6,54,619		

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

## Wastage.

Collectors' accounts of Fusly 1271, while the quantity of wastage sanctioned by Government, was only Indian Maund 1,82,413. The excess quantity, viz., Indian Maunds 8,121 appertains to the Godavery District, it was ordered to be removed from the accounts by Government in their later order, dated 16th May 1865, being the wastage which occurred in the salt supplied to Markadekanta for sale on experiment. The wastage of Fusly 1274 amounts to Indian Maunds 2,89,813 and 10 Seers, being 7.01 per cent. on the quantity originally stored. The per centage

	Per centage of wastage.
Godavery ...	10.73
Kistna ...	15.97
Nellore ...	6.99
South Arcot ...	9.90
Madras ...	8.17
Tinnevelly ...	8.27

of wastage is larger in the six Districts noted in the margin than it was in Fusly 1273. In the Godavery District salt had been in store for a long time (about four years) and some of the heaps of salt suffered from the cyclone of 1864. The wastage entered for the Kistna District includes also the quantity washed away

52. It will be observed that Indian Maunds 1,90,534 have been written off in the

by the late storm. The average wastage of salt was under five per cent. in Fusly 1273. The Government remarked that the rate was still higher in some Districts, and that every effort should be made to reduce it. In Fusly 1274 the average amounts to seven per cent., and in the five Districts noted in the margin the rate of wastage is high, and no explanation has been given for it by the Collectors. The Board will not, therefore, recommend for remission the wastage in those Districts until the explanation is given. The sanction of Government is requested for writing off the wastage in the remaining Districts mentioned in the margin, amounting to Indian Maunds 1,35,484 and 10 Seers.

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

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

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

54. The above abstract shows that the gross revenue from Salt, including Miscellaneous items, amounted to Rupees 99,17,221, or Rupees 4,38,379 in excess of the revenue of Fusly 1273. This increase has, however, been nearly absorbed by the large increase in the item of charges. The entire increase occurs in the item of "Charges for the provision of salt." This is mainly due to a sum of Rupees 2,26,000 having been disbursed to the salt manufacturers, in excess of the sum disbursed in Fusly 1273, in consequence of the large extension of salt manufacture during the year in all except the Godavery, Kistna, and Vizagapatam Districts. Under "Sundry items" there is a large increase of charge of about Rupees 1,45,000. This increase is attributable to the inclusion with this item of the charges attending the transit of salt from Madras to Malabar in Fuslies 1273 and 1274, the same having been adjusted in the latter year's accounts. Another cause also has operated to augment the charges still further, viz., the payment of the salt establishment according to the new scale throughout the past year, while in the one preceding it, the scale was in operation only for five months. The increase thus caused was Rupees 41,500. The usual table presenting the comparative charges for the past two years is appended :—

DISTRICTS.	FUSLY 1273.		FUSLY 1274.		INCREASE.		DECREASE.	
	Charge.	Per centage on the gross Revenue.	Charge.	Per centage on the gross Revenue.	Charge.	Per centage on the gross Revenue.	Charge.	Per centage on the gross Revenue.
	RS.		RS.		RS.		RS.	
Ganjam .....	48,516	4	76,734	6	28,218	2	...	...
Vizagapatam ..	22,999	8	27,880	9	4,881	2	...	...
Godavery .....	33,639	11	19,631	5	...	...	14,008	3
Kistna .....	69,148	8	44,621	7	...	...	24,527	3
Nellore .....	70,000	7	91,110	8	2,116	2	...	...
Madras .....	2,25,655	11	2,34,230	13	8,575	...	...	...
South Arcot ...	41,693	10	1,30,854	25	89,161	13	...	...
Tanjore .....	71,859	8	95,248	10	23,389	2	...	...
Madura .....	33,084	7	56,493	10	23,409	4	...	...
Tinnevelly .....	64,572	10	77,738	13	13,166	2	...	...
South Canara..	1,76,034	30	2,11,464	38	35,430	7	...	...
Malabar .....	1,46,684	20	3,31,484	42	1,84,800	25	...	...
Total...	10,03,883	11	13,97,492	14	4,32,144	4	38,535	...
					Net...	3,93,609		

## Sea Customs.

55. The revenue from Sea Customs shows a net decrease of Rupees 2,45,231. The largest decrease, viz., Rupees 2,03,654, is in the Madras District, and is due principally to

the falling off in the import of Cotton Twist and Yarn, Cotton, Piece-goods, Metals, Spirits, and Railway materials. In Madura, South Canara, and Malabar, also a large decrease is observable.\* In the first-mentioned District it is due chiefly to the falling off in imports from Ceylon; in South Canara to the smaller exportation of rice, and in Malabar to the falling off in the exportation of cocoanut oil. In Vizagapatam however there is a considerable increase (Rupees 12,468) under this head, which is the result of large exports of Jaggery, Gingelly, and Myrabolanes or country gallnuts to Foreign Ports.

	Decrease RS.
Madura... ..	24,587
South Canara ... ..	12,086
Malabar... ..	*17,251

#### Land Customs.

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

#### Stamps

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

58. Out of the entire current demand on account of all sources of revenue, amounting to

	Rupees.	Rupees 627,09,401, Rupees 593,85,301 was collected during the Fusly, and Rupees 1,26,463* was remitted, leaving a balance of Rupees 31,97,637 at the end of the year under report. Of this balance Rupees 26,52,226 was realized subsequently to the end of December 1865, leaving a balance of Rupees 5,45,411, or 86 per cent. of the demand. This balance is distributed as follows:—
* Amount sanctioned for remission in the item of "Permanently settled" of the Kistna District, in consequence of the losses sustained by the late cyclone.—Vide Board's Proceedings, dated 25th September 1865, No 5,982. ....	75,559	
D. in the item of Abkarry of the same District.—Vide Board's Proceedings, dated 25th September 1865, No 5,982 ... ..	48,833	
Income Tax remitted under the Orders of the Board in the Districts of Madura, Tanjore, Coimbatore, and South Canara ... ..	2,091	
Total ... ..	1,26,463	

	RS.
* Permanently settled ... ..	48,889
Not permanently settled ... ..	4,04,306
* Abkarry ... ..	19,540
Income Tax... ..	72,676

5,45,411

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

60. Out of the balance of Rupees 4,04,306 under "Not permanently settled," the largest

	Rupees.
Godavery ... ..	1,24,699
Nellore... ..	62,030

portion is in the two Districts noted in the margin. In the first of these Districts nearly a lakh of Rupees is kept in abeyance pending the result of the inquiry into the mamool wet



in Inam and Zemindary lands. The Collector reports that certain lands which were on inquiry proved to be really mamool wet, and therefore entitled to water free of charge, have been exempted from the water tax under the provision of the Government Order, dated 16th January 1864, No. 101, and that the assessment on such lands as may be entitled to exemption will be recommended for remission in the next Settlement Report. As regards the balance in Nellore, the Collector states that a large portion of it consists of the amount of full Nanjah assessment on garden well lands, the collection of which has been suspended pending the final adjustment of the reduction of assessment on those lands. The Collector has since submitted a report from which it appears that the remission of the demand involved in the reduction of assessment is Rupees 57,163, of which Rupees 13,559 having already been collected has to be refunded.

	Rupees
Kistna ... ..	24,045
Bellary ... ..	24,210
Madras ... ..	57,592
North Arcot ... ..	85,003
South Arcot ... ..	15,121

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

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

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

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

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

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

STATEMENTS Nos. 18 and 19.—Arrears.

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

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

67. In the Board's Proceedings, dated 24th February 1865, No. 1,133, reporting upon the settlement for Fusly 1273, the irrecoverable arrears recommended for remission amounted to Rupees 1,14,725-10-0. Of this sum sanction was granted for writing off Rupees 63,656-0-9, and the remainder Rupees 51,069-9-3, which appertains

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

to the Districts noted in the margin, was disallowed pending further information. The sanction of Government has since been given in their Order, dated 6th February 1866, No. 307,

for writing off two sums of 21,785 Rupees and 10,814 Rupees. As regards the balance in the Godavery District, the Collector has submitted a special report, dated 25th November 1865, from which it appears that out of Rupees 16,433, a sum of Rupees 234 has been subsequently collected, and that Rupees 477 have on further inquiry been classed as recoverable. The remaining sum of Rupees 15,722 is declared after careful scrutiny to be quite hopeless of recovery, under the following circumstances :—

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

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

69. The amount proposed for remission in the Settlement Report of the Kistna District is Rupees 24,924, including the sum of Rupees 12,851 disallowed by Government in the last year's Report. The Collector has submitted a Memorandum giving the particulars of this sum, and the Fuslies to which the items belong, with full explanation as to their being irrecoverable. The Board are satisfied with the causes assigned, and consider the retention of these long standing arrears in the accounts unnecessary. A great part of these arrears consists of old Jody on Inams

and extends over a period as long back as Fusly 1239. With reference to the call made by the Board respecting old arrears up to Fusly 1270, the Collector has submitted a special report, dated 22nd December 1865, with an explanatory Memorandum, recommending for remission a further sum of Rupees 861, which on proper investigation has been found to be irrecoverable. Thus the whole sum recommended for remission in the Kistna District is Rupees 25,785.

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

DISTRICTS.	LAND REVENUE.						Abkarry.	Income Tax.			Grand Total.
	Permanently settled.	Not Perma- nently settled.		Total.	Income Tax.	Grand Total.					
		RS.	A. P.								
1. Ganjam...	...	1,120	15 8	1,120	15 8	...	...	1,120	15 8		
2. Vizagapatam...	...	72	4 8	72	4 8	...	...	72	4 8		
3. Godavey...	1,073 3 10	24,294	8 11	25,367	12 9	2,628	14 8	27,996	11 5		
4. Kistna...	...	25,784	15 0	25,784	15 0	...	...	25,784	15 0		
5. Nellore...	...	6,930	6 10	6,930	6 10	...	...	6,930	6 10		
6. Cuddapah...	...	2,493	2 4	2,493	2 4	...	76 8 0	2,569	10 4		
7. Bellary...	...	13,352	8 7	13,352	8 7	...	411 11 9	13,764	4 4		
8. Kurnool...	...	1,516	12 5	1,516	12 5	...	307 8 0	1,824	4 5		
9. Madras...	...	14,455	8 11	14,455	8 11	...	692 8 10	15,147	12 9		
10. North Arcot...	...	5,247	12 10	5,247	12 10	...	...	5,247	12 10		
11. South Arcot...	37 7 5	8,211	5 6	8,248	12 11	...	18 11 0	8,267	7 11		
12. Tanjore...	...	3,446	15 6	3,446	15 6	...	...	3,446	15 6		
13. Trichinopoly...	...	992	0 3	992	0 3	...	...	992	0 3		
14. Madras...	...	28	14 3	28	14 3	...	...	28	14 3		
15. Tinnevely...	...	3,223	6 1	3,223	6 1	...	...	3,223	6 1		
16. Coimbatore...	...	485	3 4	485	3 4	...	...	485	3 4		
17. Salem...	48 13 4	4,809	14 8	4,858	12 0	...	...	4,858	12 0		
18. South Canara...	...	105	12 2	105	12 2	...	...	105	12 2		
19. Malabar...	...	1,448	0 10	1,448	0 10	750 0 0	...	2,198	0 10		
Total..	1,159 8 7	1,18,020	8 9	1,19,180	1 4	3,378 14 9	1,506 10 7	1,24,065	10 7		

Permanently Settled.

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

Not Permanently Settled.

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

Abkarry.

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

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

Imp 16343 Dated 4.1.10



Districts.	Old balances of Fuels prior to Fy 1258.	Fy 1258.	Fy 1259.	Fy 1260.	Fy 1261.	Fy 1262.	Fy 1263.	Fy 1264.	Fy 1265.	Fy 1266.	Fy 1267.	Fy 1268.	Fy 1269.	Fy 1270.	Fy 1271.	Fy 1272.	Fy 1273.	Total.
1. Ganjam...	Rupees. ...	Rupees. 1	Rupees. 2	Rupees. 2	Rupees. 2	Rupees. 1	Rupees. 2	Rupees. 2	Rupees. 2	Rupees. 2	Rupees. 2	Rupees. 123	Rupees. 123	Rupees. 122	Rupees. 121	Rupees. 157	Rupees. 813	Rupees. 1,595
2. Vizagapatam ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	58	146	204
3. Godavery ...	* 803	...	...	...	...	...	...	...	...	17	...	753	998	8,230	16,955	27,390	40,972	96,123
4. Kistna...	* 2,432	1	5	1	3	169	360	738	512	489	515	536	1,298	6,750	9,507	14,422	13,995	51,503
5. Nellore ...	...	...	...	...	...	...	...	...	445	...	...	...	1	56	301	1,032	6,384	8,209
6. Cuddapah ...	...	...	...	...	...	...	...	70	3	31	37	39	152	483	2,865	4,134	7,999	15,814
7. Bellary ...	...	...	...	...	...	...	...	...	...	...	...	543	463	290	2,071	1,894	13,885	19,151
8. Kurnool...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	107	238	1,435	1,732
9. Madras...	...	...	141	...	26	...	...	210	317	350	493	6,705	8,402	10,373	12,463	22,464	25,207	87,051
10. North Arcot ...	...	...	...	...	...	...	6	7	6	6	18	17	844	1,804	4,543	12,182	16,381	35,794
11. South Arcot ...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,146	5,440	6,381	11,926	26,562
12. Tanjore...	...	...	...	...	...	...	...	...	...	...	...	535	...	...	291	470	5,059	6,355
13. Trichinopoly ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	221	2,862	3,091
14. Madura...	...	...	...	...	...	...	...	...	4	67	93	185	183	191	191	236	213	1,363
15. Tinnevely ...	...	...	...	...	...	...	537	638	773	896	1,071	1,095	1,293	1,258	1,401	3,440	5,760	24,113
16. Coimbatore ...	13,073	534	487	557	633	697	...	...	...	...	...	...	...	...	...	...	...	...
17. Salem ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	116	914	1,329
18. South Canara...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,954	2,505	5,606	10,937
19. Malabar...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	105	105
Total...	6,328	535	634	560	664	837	905	1,665	2,062	1,858	2,413	10,616	14,562	32,515	53,240	97,701	1,61,686	3,93,736

Rs. Rs.  
 \* Fy 1242... 6  
 " 1243... 23  
 " 1244... 82  
 " 1245... 160  
 " 1246... 168  
 " 1247... 172  
 " 1248... 177  
 " 1249... 35  
 " 1250... 35  
 Total... 903

† From Fy 1239 to Fy 1253... 2,445  
 " " " " " 1,567  
 " " " " " 7  
 Total... 2,452

‡ Fy 1253... 112  
 " 1254... 569  
 " 1255... 509  
 " 1256... 680  
 " 1257... 695  
 " 1258... 508  
 Total... 3,973

75. In the Board's Proceedings, dated 15th June 1865, paragraph 17, Collectors were requested to institute special inquiries and to submit separate reports on the old arrears, stating precisely how much is recoverable, and how much irrecoverable, with full particulars of the nature of the arrears and the circumstances under which their prompt realization was impracticable. Some of the Collectors have responded to the call, and have generally stated that the long standing arrears consist chiefly of sums outstanding against lands on account of disputes which require investigation. In some cases the arrears are uncollected pending the final decision of the Inam Commissioner in regard to the Jodi or quit-rent leviable on Inam lands. Some cases are considered doubtful, pending further inquiry. In the Districts of Vizagapatam, Trichinopoly, South Canara, and Malabar, there are no arrears of an older date than Fusly 1271. In the Districts of Nellore, Kurnool, and Tanjore, there are small arrears from Fusly 1265, and in the other Districts arrears of some kind or other have been outstanding for longer periods.

76. It is in the Godavery, Kistna, and Tinnevelly Districts, that the arrears are of longest standing. In the Godavery District the sum of Rupees 803 is the old outstanding balance against a Mokbassa village in the Ellore Taluk on account of Kattoobady from Fuslies 1242 to 1250. The arrears are being collected by instalments of 50 Rupees per annum. These instalments are being paid punctually, and hence the sum is retained in the accounts. Of the arrears of Rupees 5,541 due in the Kistna District from Fuslies 1239 to 1270, after excluding the amount recommended for remission, a sum of Rupees 2,430-10-0 is considered recoverable, being the arrears of Jody of former Fuslies due on certain Aggraharums. Mr. Ballard, Special Assistant Collector of the late Masulipatam District, inquired into the causes of these arrears, and under the Orders of Government it was settled that the Aggraharumdars should pay the arrears by annual instalments. The remaining sum of Rupees 3,111 is considered doubtful, being due on account of old Jodi, &c. on Aggraharums and Village Service Inams, the collection of which depends on the decisions to be passed by the Inam Commissioner. In Tinnevelly the arrears from Fuslies 1252 to 1270 amount to Rupees 13,512, a large portion of which is the assessment on lands in dispute between the Government and the Zemindary &c., villages, which matter is now under investigation. The Board submit, for the consideration of Government, that it is advisable to get rid of these old standing arrears in the public accounts at least down to Fusly 1260, by directing them to be written off the accounts without any further inquiry. It is undesirable that the time of officers should be taken up year after year in instituting renewed inquiries into the position of the claims.

Godavery ... ..	803
Kistna ... ..	2,411
Tinnevelly ... ..	4,651
	<hr/>
	7,865

They exist only in the three Districts noted in the margin, and amount altogether to only Rupees 7,895, but from this the sum of Rupees 3,233, which is recoverable by instalments in the Godavery and Kistna Districts being deducted, there remains a balance of only Rupees 4,662. The sum of Rupees 3,233 might be credited to Land Revenue by transferring it to "Advances recoverable," to which head the annual instalments which may be recovered hereafter may be credited, and sanction should be granted for writing off the accounts the remaining trifling balance of Rupees 4,662. Under this arrangement the attention of the Collectors will be confined to the arrears from Fusly 1261 only, and the Board will endeavour to see the arrears from this Fusly brought to early adjustment.

77. The amount of actual collection during the year from all sources of Revenue, both current and arrear, amounted to Rupees 6,27,67,191, or Rupees 3,11,246 less than the receipts of the preceding year as shown below :—

Items.	Fusly 1273.	Fusly 1274	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Land Revenue .. { Current... .. .	408,14,204	395,54,137	.....	9,60,067
{ Arrears... .. .	25,73,489	24,68,225	.....	1,05,264
Total...	433,87,693	423,22,362	.....	10,65,331
Other Sources ... { Current... .. .	187,53,719	195,31,164	7,77,445	.....
{ Arrears... .. .	5,31,495	5,03,671	.....	27,824
Total...	192,85,214	200,34,835	7,49,621	.....
Total...	626,72,907	623,57,197	.....	3,15,710
Income Tax stoppages made by ex-officio Assessors ... .. .	4,05,530	4,09,994	4,464	.....
Grand Total.....	630,78,437	627,67,191	.....	3,11,246

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

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

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

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

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

82. The Board proceed to notice as usual the result of the management of the Hunjeram and Paliconda estates in Vizagapatam under rent to Messrs. Arbuthnot and Co. for the sum of 1,20,000 Rupees per year. The number of villages in these estates is 263, of which 170 are Ryotwar, and 93 Shrotriem. Like most other parts of the District these estates suffered much from want of rain. The extent cultivated during the year was only 12,869 acres, or 424 acres less than in Fusly 1273. Of this extent, 11,390 acres were cultivated with paddy and sun-



dry dry grains, and the remainder, or 1,479 acres with Sugar-cane and Indigo. The demand on account of these estates amounted to Rupees 1,54,695, of which Rupees 1,53,871 was collected, leaving a balance of Rupees 824. The expenditure on Maramut was as usual confined to ordinary works, and amounted to Rupees 4,664, or Rupees 600 more than Fusly 1273.

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

84. The amount realized by the sale of waste lands and from redemption of assessment amounted during the past year to Rupees 3,49,920, or Rupees 1,73,144 above the amount realized in the preceding year, as shown in the subjoined comparative statements. This sum has been, as directed in Government Order dated 28th June 1865, No 1,460, shown with the revenues of the year in gross at the foot of the statement :—

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

(A true Extract.)

(Signed) W. HUDLESTON,

To the Secretary to Government, Revenue Department.

Secretary.

Copy to All Collectors.

**LIST OF STATEMENTS**  
 ACCOMPANYING THE  
**BOARD'S ANNUAL REPORT TO GOVERNMENT,**  
 ON THE  
*Settlement and Collection of Revenues*  
 OF THE  
 SEVERAL DISTRICTS OF THE MADRAS PRESIDENCY,  
**FOR FUSLY 1274.**

- No. 1. Showing the number of Villages settled and Puttahs issued by Covenanted and Uncovenanted Officers.
- No. 2. Comparative Statement of Prices.
- No. 3. Showing the Ryots' Holdings at the commencement of the Fusly, and the subsequent alterations.
- No. 4. Showing the Cultivation and Settlement of the Ryotwar Land Revenue.
- No. 5. Comparative Statement of                      do.
- No. 6. Showing the Particulars of Remissions.
- No. 7. Do. of Shavi or crops dried up, and the Remissions given.
- No. 8. Do. land helds on Progressive Kowle.
- No. 9. Do. Cultivation and Settlement of Amany Villages.
- No. 10. Comparative Statement of the Cultivation of Sugar-cane, Cotton, and Indigo.
- No. 11. Showing the extent of Cultivation and average Assessment per Acre.
- No. 12. Do. Receipts and Sales of Salt.
- A in No. 12. Do. Wastage of Salt.
- No. 13. Do. Financial Results of Salt transactions.
- A in No. 13. Comparative Statement of Salt charges.
- No. 14. Showing the particulars of the Miscellaneous Items of Land Revenue.
- No. 15. Do. the particulars of the Component Items of Forest Revenue.
- No. 16. Do. Demand of all Sources of Revenue.
- A in No. 16. Comparative Abstract of                      do.
- No. 17. Showing the Demand, Collection, and Balance of all Sources of Current Revenue.
- No. 18. Do. the Demand, Collection, and Balance of Arrears of all Sources of Revenue.
- No. 19. Do. particulars of Arrears of all sources of Revenue.
- No. 20. Abstract Statement of Demand, Collection and Balance of all Sources of Revenue, Current and Arrears.
- No. 21. Showing the extent to which Coercive Process was employed in the Collection of Revenue.
- No. 22. Do. Collections and Charges.
- No. 23. Do. actual Revenue and the Charges incurred.
- No. 24. Do. Revenue Collections and Charges from Fusly 1252 to Fusly 1274.
- No. 25. Do. Amount realized by the redemption of Land Tax, &c., in Fusly 1274.

No. 1.—STATEMENT shewing the number of VILLAGES SETTLED and PUTTAS ISSUED by COVENANTED and UNCOVENANTED OFFICERS for FUSLY 1274.

DISTRICTS.	SETTLED BY COLLECTORS.				SETTLED BY SUB-COLLECTORS.				SETTLED BY ASSISTANT AND DEPUTY COLLECTORS.				SETTLED BY DEPUTY COLLECTORS.				TOTAL.				LAST FUSLY.	
	No. of Ta-luks.	Number of Villages.	Number of Puttaha.	No. of Ta-luks.	No. of Ta-luks.	Number of Villages.	Number of Puttaha.	No. of Ta-luks.	No. of Ta-luks.	Number of Villages.	Number of Puttaha.	No. of Ta-luks.	No. of Ta-luks.	Number of Villages.	Number of Puttaha.	No. of Ta-luks.	No. of Ta-luks.	Number of Villages.	Number of Puttaha.	No. of Ta-luks.	No. of Ta-luks.	
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21		
1. Ganjam .....	2	1,202	20,792	...	...	...	1	210	12,443	...	...	...	3	1,412	1,098	32,137	33,235	3	1,399	32,272		
2. Visagapatam .....	...	...	...	...	...	...	2	157	3,907	...	...	...	2	157	721	3,186	3,907	2	151	3,277		
3. Godavary .....	2	246	281	3	295	16,282	2	254	364	2	182	189	9	977	12,499	4,617	17,116	9	977	17,357		
4. Kistna .....	4	500	45,420	3	414	39,062	2	176	10,073	2	220	26,682	11	1,310	26,219	95,018	1,21,237	11	1,316	1,19,709		
5. Sellore .....	2	192	24,183	3	234	33,742	2	254	41,395	2	193	31,658	9	873	1,018,78	33,500	1,25,278	9	875	67,463		
6. Cuddapah .....	4	352	53,990	3	321	38,865	1	98	11,642	3	312	35,012	11	1,083	15,191	1,27,338	1,42,529	11	1,086	1,37,162		
7. Bellary .....	8	1,299	79,190	5	614	37,581	2	381	19,129	...	...	...	15	2,894	23,245	1,12,655	1,25,900	15	2,291	1,30,705		
8. Kurnool .....	2	193	17,652	...	...	...	2	185	22,157	4	367	40,289	8	698	18,569	61,500	80,069	8	698	76,981		
9. Madras .....	3	641	22,015	4	1,067	19,193	...	...	...	...	...	...	7	1,708	12,737	28,473	41,210	7	1,707	42,965		
10. North Arcot .....	4	1,475	76,695	4	1,180	85,067	1	262	22,509	...	...	...	9	2,917	66,161	1,18,710	1,84,871	9	2,917	1,70,180		
11. South Arcot .....	3	807	1,12,360	2	776	71,362	2	997	53,438	1	317	32,908	8	2,987	89,279	1,80,789	2,70,066	8	2,990	2,45,314		
12. Tanjore .....	3	1,616	929	2	1,381	5,580	2	1,154	7,610	2	649	27,008	9	4,800	15,210	25,917	41,127	9	4,811	40,932		
13. Trichinopoly .....	5	1,266	1,13,900	...	...	...	...	...	...	...	...	...	5	1,266	...	1,13,900	1,13,900	5	1,281	1,13,962		
14. Madras .....	5	741	98,011	1	42	23,907	...	...	...	...	...	...	6	783	65,538	56,385	1,21,918	6	783	1,20,797		
15. Minnevelly .....	2	381	49,113	3	234	34,887	1	139	26,597	3	345	43,118	9	1,099	80,898	73,117	1,53,715	9	1,099	1,31,289		
16. Coimbatore .....	2	85	19,192	3	255	61,935	8	602	82,468	2	592	83,532	11	1,534	1,28,670	1,18,517	2,47,167	11	1,534	2,34,277		
17. Salem .....	4	706	1,38,302	2	1,086	49,661	2	719	24,312	1	93	20,243	9	2,604	1,07,294	1,26,224	2,32,518	9	2,604	2,03,587		
18. South Canara .....	2	537	12,807	...	...	...	1	303	9,869	2	432	14,438	5	1,278	1,576	35,528	37,114	5	1,278	36,742		
19. Malabar .....	2	36	17,485	3	134	67,705	2	121	65,004	3	142	60,143	10	433	4,373	2,03,564	2,08,337	10	433	2,08,337		
Total .....	59	12,365	9,02,317	41	8,032	5,90,511	28	5,971	4,10,917	23	3,844	4,17,611	156	30,213	7,70,871	15,50,485	2,921,356	156	30,230	21,85,305		



DISTRICTS.	Commutation price converted to Rupees per Madras Garce of 3,200 measures of 120 Rupees' weight.		PADDY, per Garce.					
	Wet land.	Dry land.	1st sort.			2nd sort.		
			Average price for 10 years, from Fusly 1264 to 1273.	Fusly 1273.	Fusly 1274.	Average price for 10 years, from Fusly 1264 to 1273.	Fusly 1273.	Fusly 1274.
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ... ..	...	...	81	87	116	79	82	110
2. Vizagapatam... ..	...	...	111	118	156	95	104	145
3. Godavery ... ..	...	...	102	136	147	93	127	135
4. Kistna ... ..	...	...	120	195	197	101	182	182
5. Nellore ... ..	83	117	105	195	189	130	178	178
6. Cuddapah ... ..	115	101	169	231	256	153	207	232
7. Bellary .. ...	...	...	146	240	267	138	217	242
8. Kurnool ... ..	...	...	196	236	267	165	216	241
9. Madras ... ..	78	...	151	170	181	137	157	162
10. North Arcot ... ..	85	92	148	158	172	138	148	163
11. South Arcot ... ..	70	70	153	151	172	138	144	157
12. Tanjore ... ..	56	...	121	146	176	99	139	168
13. Trichinopoly ... ..	71	...	139	161	204	128	153	189
14. Madura ... ..	57	...	150	165	249	140	155	234
15. Tinnevely ... ..	77	...	188	297	292	157	174	247
16. Coimbatore ... ..	87	74	185	204	241	167	186	221
17. Salem ... ..	94	90	155	165	193	140	153	180
18. South Canara ... ..	...	...	104	...	...	124	175	180
19. Malabar ... ..	76	59	159	215	224	153	208	199
Average...	79	86	141	176	206	130	163	188

of PRICES for Fusly 1274.

CHOLUM or JAVERY, per Garce.			CUMBU or BAJIRA, per Garce.			RAGGY, per Garce.			HORSE GRAM, per Garce.		
Average price for 10 years, from Fus- ly 1264 to 1273	Fusly 1273.	Fusly 1274.	Average price for 10 years, from Fus- ly 1264 to 1273.	Fusly 1273.	Fusly 1274.	Average price for 10 years, from Fus- ly 1264 to 1273	Fusly 1273.	Fusly 1274.	Average price for 10 years, from Fus- ly 1264 to 1273.	Fusly 1273.	Fusly 1274.
10	11	12	13	14	15	16	17	18	19	20	21
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
134	126	178	119	97	140	102	103	140	116	114	136
119	141	186	106	116	156	107	126	170	119	127	152
115	168	177	95	123	143	110	141	165	130	125	171
157	251	223	132	234	210	127	200	177	142	206	201
163	204	207	126	181	188	142	178	183	180	219	235
191	274	283	179	241	265	173	239	255	200	268	313
176	341	329	172	318	321	158	286	272	188	345	383
142	328	297	192	313	320	161	275	281	194	310	336
188	200	219	184	179	193	195	210	214	236	234	293
197	197	218	187	187	196	183	175	184	211	187	248
182	142	177	173	149	174	174	147	171	221	161	247
149	159	220	127	144	174	123	143	173	192	192	251
176	185	194	160	160	191	152	154	178	184	166	226
143	171	239	135	157	221	141	168	236	167	162	232
195	243	325	182	222	310	175	209	297	232	243	297
203	206	251	159	161	209	186	169	209	203	178	230
173	154	197	153	138	174	161	142	168	171	149	202
...	...	...	...	...	...	170	236	282	222	256	326
235	...	70	244	...	...	207	222	223	235	249	275
169	205	222	157	183	211	155	185	209	186	204	253

DISTRICTS.	Number of Villages.	RYOTS'					
		DRY.		WET.		GARDEN.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8
		Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam ... ..	1,412	99,268	1,22,950	1,72,133	4,91,528	2,531	7,985
2. Vizagapatam ...	157	42,908	50,904	24,077	1,24,436	131	114
3. Godavery... ..	977	3,65,640	9,40,018	2,12,698	6,81,567	2,508	12,706
4. Kistna ... ..	1,310	13,55,394	20,03,945	1,78,287	7,51,161	10,458	47,736
5. Nellore... ..	873	4,70,449	6,33,372	1,45,210	7,60,801	21,935	1,37,663
6. Cuddapah... ..	1,083	10,91,736	8,04,164	95,679	6,57,726	46,830	2,91,439
7. Bellary ... ..	2,294	22,80,223	14,16,339	1,56,666	7,08,925	...	...
8. Kurnool... ..	698	11,08,489	10,66,946	22,018	1,70,916	13,800	70,542
9. Madras ... ..	1,708	1,87,916	2,61,373	2,66,564	10,32,970	2,825	11,617
10. North Arcot ...	2,917	4,56,333	6,41,231	2,08,854	12,06,128	24	62
11. South Arcot ...	2,987	8,42,714	15,16,892	2,76,288	15,25,693	3,792	20,731
12. Tanjore ... ..	4,800	2,63,048	3,29,456	6,99,594	34,40,190	28,861	1,02,698
13. Trichinopoly ...	1,266	6,73,360	6,44,462	1,26,352	5,36,336	...	...
14. Madura ... ..	783	5,73,717	7,49,765	1,45,877	6,13,199	30,457	96,258
15. Tinnevely... ..	1,099	10,98,737	7,79,292	1,83,186	18,43,827	17,494	55,587
16. Coimbatore, ...	1,534	17,18,533	15,31,889	83,216	6,45,628	1,60,587	4,94,951
17. Salem ... ..	2,604	10,09,059	12,78,471	67,813	4,44,886	15,096	60,462
Total...	28,502	1,36,37,574	1,47,71,475	30,64,521	1,56,35,917	3,60,329	14,10,551
18. South Canara....	1,278	...	...	...	...	...	...
19. Malabar... ..	433	...	...	...	...	...	...
Grand Total.	30,213	1,36,37,574	1,47,71,475	30,64,521	1,56,35,917	3,60,329	14,10,551

NOTE.—The holdings brought forward for Trichinopoly in the present Statement in Columns 3 to 10 are according to the new Settlement introduced in the Fusly. They will not, therefore, correspond with the entries made in the Statement for Fusly 1273.



commencement of and the subsequent alterations for Fusly 1274.

HOLDINGS.		DEDUCT LANDS GIVEN UP.							
TOTAL.		DRY.		WET.		GARDEN.		TOTAL.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
9	10	11	12	13	14	15	16	17	18
Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
2,73,932	6,22,469	2,334	3,090	4,504	11,909	41	138	6,879	15,137
67,116	1,75,454	314	533	461	2,056	10	12	785	2,601
5,80,846	16,34,291	20,362	35,253	22,330	59,382	51	353	42,743	94,988
15,44,189	28,02,842	14,354	17,139	25,583	1,05,233	212	1,173	40,149	1,23,545
6,40,603	15,31,836	12,527	13,404	2,816	11,633	1,662	9,293	16,505	34,330
12,34,245	17,53,329	32,100	13,881	1,848	10,014	751	3,931	34,699	27,826
24,36,889	21,25,264	1,21,381	35,293	3,902	90,061	.....	.....	1,25,283	1,25,354
11,41,307	13,08,404	18,895	11,250	2,162	7,857	254	1,391	21,311	20,498
4,57,305	13,05,960	8,962	12,233	3,899	12,534	23	100	12,584	24,867
6,65,261	18,47,421	37,941	51,646	3,563	22,817	.....	.....	41,504	74,463
11,22,794	30,63,316	1,17,202	1,95,141	11,106	69,510	110	582	1,28,418	2,65,233
9,91,503	38,52,344	1,002	1,768	853	4,959	574	1,655	2,429	8,412
7,99,712	11,80,798	.....	.....	.....	.....	.....	.....	.....	.....
7,50,051	14,59,222	42,102	53,049	2,939	10,605	475	1,576	45,516	65,230
12,99,417	26,78,706	11,648	5,644	1,518	74,749	211	3,868	13,377	84,261
19,62,336	26,72,468	24,733	45,394	2,476	12,671	1,60,587	4,94,951	1,87,796	5,53,016
10,91,968	17,83,819	27,430	44,168	1,008	6,603	1,246	3,894	39,684	54,665
1,70,62,424	318,17,943	5,03,287	5,38,886	90,468	5,12,623	1,66,207	5,22,917	7,59,962	15,74,426
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,70,62,424	3,18,17,943	5,03,287	5,38,886	90,468	5,12,623	1,66,207	5,22,917	7,59,962	15,74,426

DISTRICTS.	REMAIN					
	DRY.		WET.		GARDEN.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	19	20	21	22	23	24
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam .....	96,934	1,19,866	1,67,629	4,79,619	2,490	7,847
2. Vizagapatam .....	42,594	50,371	23,616	1,22,380	121	102
3. Godavery .....	3,45,278	9,04,765	1,90,368	6,22,185	2,457	12,353
4. Kistna .....	13,41,040	19,86,806	1,52,704	6,45,928	10,246	46,563
5. Nellore .....	4,57,922	6,19,968	1,42,903	7,49,168	23,273	1,28,370
6. Cuddapah .....	10,59,636	7,90,283	93,831	6,47,712	46,079	2,87,508
7. Bellary .....	21,58,842	13,81,046	1,32,764	6,18,864	.....	.....
8. Kurnool .....	10,89,594	10,55,696	19,856	1,63,059	13,546	69,151
9. Madras .....	1,78,954	2,49,140	2,62,665	10,20,436	2,802	11,517
10. North Arcot .....	4,18,442	5,89,585	2,05,291	11,83,311	24	02
11. South Arcot .....	7,25,512	12,21,751	2,65,182	14,56,183	3,682	20,149
12. Tanjore .....	2,62,046	3,27,688	6,98,741	34,35,201	28,287	1,01,043
13. Trichinopoly .....	6,73,360	6,44,462	1,26,352	5,36,336	.....	.....
14. Madura .....	5,31,615	6,96,716	1,42,938	6,02,594	29,982	94,682
15. Tinnevely .....	10,87,089	7,73,648	1,81,668	17,69,078	17,283	51,719
16. Coimbatore .....	16,93,800	14,86,495	80,740	6,32,957	.....	.....
17. Salem ...	9,71,629	12,34,303	66,805	4,38,283	13,850	56,568
Total...	1,31,34,287	1,42,32,589	29,74,053	1,51,23,294	1,94,122	8,87,634
18. South Canara .....	.....	.....	.....	.....	.....	.....
19. Malabar .....	.....	.....	.....	.....	.....	.....
Total...	1,31,34,287	1,42,32,589	29,74,053	1,51,23,294	1,94,122	8,87,634

## ROYTS' HOLDINGS, &amp;c.—(Continued.)

DER.		LANDS TAKEN UP.							
TOTAL.		DRY.		WET.		GARDEN.		TOTAL.	
Extent.	Assess- ment.	Extent.	Assess- ment.	Extent	Assess- ment.	Extent.	Assess- ment.	Extent.	Assess- ment.
25	26	27	28	29	30	31	32	33	34
Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres	Rupees.	Acres.	Rupees.
2,67,053	6,07,332	5,185	6,357	6,147	16,721	79	178	11,411	23,256
66,331	1,72,853	11,040	6,303	488	4,171	...	...	11,528	10,474
5,38,103	15,39,303	26,218	1,12,809	12,749	41,989	17	274	38,984	1,55,072
15,03,990	26,79,297	78,600	1,18,776	26,589	1,13,694	24	907	1,05,433	2,33,377
6,24,098	14,97,506	58,756	76,651	9,765	52,847	1,536	7,921	70,057	1,37,419
11,99,546	17,25,503	46,500	24,205	2,703	17,450	1,159	6,644	50,362	48,299
23,11,606	19,99,910	1,71,751	69,299	10,352	30,086	...	...	1,82,103	99,385
11,22,996	12,87,906	38,509	27,153	394	2,627	340	1,126	39,243	30,906
4,44,421	12,81,093	14,240	17,652	10,107	29,365	96	398	24,443	47,415
6,23,757	17,72,958	28,677	37,807	5,150	27,188	1	1	33,828	61,946
9,94,676	27,98,083	95,189	1,63,302	7,487	39,592	203	1,149	1,02,879	2,04,043
9,89,074	38,63,932	4,024	5,115	3,140	12,115	245	821	7,409	18,051
7,99,712	11,80,798	.....	.....	.....	.....	...	...	.....	.....
7,04,535	13,93,992	54,456	64,371	3,042	11,049	1,041	3,313	58,539	78,733
12,86,040	25,94,445	12,179	6,421	1,497	37,544	338	3,746	14,014	47,711
17,74,540	21,19,452	2,32,260	2,87,520	6,100	29,155	...	...	2,38,360	3,16,675
10,52,284	17,29,154	39,805	47,612	754	4,139	114	431	40,673	52,182
1,63,02,462	3,02,43,517	9,17,389	10,71,353	1,06,464	4,69,682	5,413	26,909	10,29,266	15,67,944
.....	.....	.....	.....	.....	.....	...	...	.....	.....
.....	.....	.....	.....	.....	.....	...	...	.....	.....
1,63,02,462	3,02,43,517	9,17,389	10,71,353	1,06,464	4,69,682	5,413	26,909	10,29,266	15,67,944



DISTRICTS.	TOTAL.			
	DRY.		WET.	
	Extent.	Assessment.	Extent.	Assessment.
	35	36	37	38
	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam ... ..	1,02,119	1,26,223	1,73,776	4,96,340
2. Vizagapatam ... ..	53,634	56,674	24,104	1,26,551
3. Godavery ... ..	3,71,496	10,17,574	2,03,117	6,61,174
4. Kistna. ... ..	14,19,640	21,05,582	1,79,293	7,59,622
5. Nellore ... ..	5,16,678	6,96,619	1,52,668	8,02,015
6. Cuddapah ... ..	11,06,136	8,14,488	96,534	6,65,162
7. Bellary ... ..	23,30,593	14,50,345	1,63,116	6,48,950
8. Kurnool ... ..	11,28,103	10,82,849	20,250	1,65,686
9. Madras ... ..	1,93,194	2,66,792	2,72,772	10,49,801
10. North Arcot ... ..	4,47,119	6,27,392	2,10,441	12,10,449
11. South Arcot ... ..	8,20,701	14,85,053	2,72,669	14,95,775
12. Tanjore ... ..	2,66,070	3,32,803	7,01,881	34,47,316
13. Trichinopoly ... ..	6,73,360	6,44,462	1,26,352	5,36,336
14. Madura ... ..	5,86,071	7,61,087	1,45,980	6,13,643
15. Tinnevely... ..	10,99,268	7,80,069	1,83,165	18,06,622
16. Coimbatore ... ..	19,26,060	17,74,015	86,840	6,62,112
17. Salem ... ..	10,11,434	12,81,915	67,559	4,42,422
Total...	140,51,676	1,53,03,942	30,80,517	1,55,92,976
18. South Canara ... ..	.....	.....	.....	.....
19. Malabar ... ..	.....	.....	.....	.....
Total...	1,40,51,676	1,53,03,942	30,80,517	1,55,92,976

## HYOTS' HOLDINGS, &amp;c.—(Continued.)

HOLDINGS.				WASTE REMITTED.			
GARDEN.		TOTAL.		DRY.		WET.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
39	40	41	42	43	44	45	46
Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
2,569	8,025	2,78,464	6,30,588	...	...	...	...
121	102	77,859	1,83,327	...	...	1,814	6,242
2,474	12,627	5,77,087	16,94,375	48	259	3,480	15,234
10,490	47,470	16,09,423	29,12,674	9,961	9,270	4,947	12,213
24,809	1,36,291	6,91,155	16,34,925	300	640	20,148	1,06,619
47,233	2,94,152	12,49,908	17,73,802	545	606	13,716	73,232
.....	.....	24,93,709	20,99,295	1,393	395	3,651	16,316
13,886	70,277	11,62,239	13,48,812	650	1,435	1,702	10,899
2,898	11,915	4,68,864	13,28,508	37,539	56,114	14,634	48,197
25	63	6,57,585	18,37,904	42	31	7,691	37,364
3,885	21,298	10,97,255	30,02,126	198	352	5,858	28,281
23,532	1,01,864	9,96,483	38,81,983	2,500	1,437	13,860	50,881
...	.....	7,99,712	11,80,798	.....	.....	.....	.....
31,023	97,995	7,63,074	14,72,725	17,836	17,742	17,812	64,104
17,621	55,465	13,00,054	26,42,156	3,17,041	1,69,307	38,076	2,54,200
...	.....	20,12,900	24,36,127	4,535	3,877	2,684	15,822
13,964	56,999	10,92,957	17,81,336	26	29	6,405	33,317
1,99,535	914,543	1,73,31,728	3,18,11,461	3,92,614	2,61,494	1,56,473	7,72,965
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
1,99,535	9,14,543	1,73,31,728	3,18,11,461	3,92,614	2,61,494	1,56,473	7,72,965

DISTRICTS.	WASTE REMITTED—(Concluded.)				RE	
	GARDEN.		TOTAL.		DRY.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	47	48	49	50	51	52
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam.....	.....	.....	.....	.....	1,02,119	1,26,223
2. Vizagapatam.....	.....	.....	1,814	6,242	53,634	56,674
3. Godavery.....	.....	.....	3,528	15,493	3,71,448	10,17,315
4. Kistna.....	78	339	14,986	21,822	14,09,679	20,96,312
5. Nellore.....	158	1,050	20,601	1,08,309	5,16,278	6,95,979
6. Cuddapah.....	47	181	14,308	74,019	11,05,591	8,13,882
7. Bellary.....	.....	.....	5,044	16,755	23,29,200	14,19,250
8. Kurnool.....	32	117	2,384	12,451	11,27,453	10,81,414
9. Madras.....	5	19	52,178	1,04,330	1,55,655	2,10,678
10. North Arcot.....	2	5	7,735	37,400	4,47,077	6,27,361
11. South Arcot.....	.....	.....	6,056	28,633	8,20,503	14,84,700
12. Tanjore.....	118	353	16,478	52,671	2,63,570	3,31,366
13. Trichinopoly.....	.....	.....	.....	.....	6,78,360	6,44,462
14. Madura.....	38	141	35,636	81,987	5,68,235	7,43,345
15. Tinnevely.....	3,500	8,385	3,58,617	4,31,892	7,82,227	6,10,763
16. Coimbatore.....	.....	.....	7,219	19,699	19,21,525	17,70,138
17. Salem.....	1	4	6,432	33,350	10,11,408	12,81,886
Total...	3,979	10,594	5,53,066	10,45,053	136,59,062	1,50,42,448
18. South Canara.....	.....	.....	.....	.....	.....	.....
19. Malabar.....	.....	.....	.....	.....	.....	.....
Total...	3,979	10,594	5,53,066	10,45,053	136,59,062	1,50,42,448



MAINDER.

WKT.		GARDEN.		TOTAL.		PARTICULARS.	
Extent.	Assess- ment.	Extent.	Assess- ment.	Extent.	Assess- ment.	Actual Cultivation.	Waste charged.
53	54	55	56	57	58	59	60
Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Rupees.	Rupees.
1,73,776	4,96,340	2,569	8,025	2,78,464	6,30,588	6,23,027	7,561
22,290	1,20,309	121	102	76,045	1,77,085	1,51,721	25,364
1,99,637	6,48,940	2,474	12,627	5,73,559	16,78,882	13,68,069	3,10,813
1,74,346	7,47,409	10,412	47,131	15,94,437	28,90,852	26,20,380	2,70,472
1,32,525	6,95,396	24,651	1,35,241	6,73,554	15,26,616	13,96,543	1,30,073
82,818	5,91,930	47,191	2,93,971	12,35,600	16,99,783	16,66,371	33,412
1,59,465	6,32,590	.....	.....	24,88,665	20,82,510	20,10,886	71,654
18,548	1,54,787	13,854	70,160	11,59,855	13,06,361	12,89,219	17,142
2,58,138	10,01,604	2,893	11,896	4,16,686	12,24,178	11,37,524	86,654
2,02,750	11,73,085	23	58	6,49,850	18,00,504	16,87,738	1,12,766
2,66,811	14,67,494	3,885	21,298	10,91,199	29,73,492	28,19,185	1,51,307
6,88,021	33,96,435	28,414	1,01,511	9,80,005	38,29,312	36,50,106	1,79,206
1,26,352	5,36,336	.....	.....	7,99,712	11,80,798	11,36,606	44,192
1,28,168	5,49,539	30,985	97,654	7,27,388	13,90,738	13,21,993	68,746
1,45,089	15,52,422	14,121	47,080	9,41,437	22,10,265	21,29,017	81,248
84,156	6,46,290	.....	.....	20,05,681	24,16,428	22,58,514	1,57,914
61,154	4,09,105	13,963	56,995	10,86,525	17,47,986	17,19,086	28,900
29,24,014	1,48,20,011	1,95,556	9,03,949	1,67,78,662	3,07,66,408	2,89,85,985	17,80,423
.....	.....	.....	.....	.....	13,68,161	.....	.....
.....	.....	.....	.....	.....	18,12,328	.....	.....
29,24,044	1,48,20,011	1,95,556	9,03,949	1,67,78,662	3,39,46,897	.....	.....

## No. 4.—STATEMENT shewing the CULTIVATION and SETTLEMENT of

DISTRICTS.	DRY.		WET.		GARDEN.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1. Ganjam... ..	1,02,119	1,26,223	1,73,776	4,96,340	2,569	8,025
2. Vizagapatam...	53,634	56,674	22,290	1,20,309	121	102
3. Godavery .....	3,71,448	10,17,315	1,99,637	6,48,940	2,474	12,627
4. Kistna .....	14,09,679	20,96,312	1,74,346	7,47,409	10,412	47,131
5. Nellore.....	5,16,378	6,95,979	1,32,525	6,95,396	24,651	1,35,241
6. Cuddapah.....	11,05,591	8,13,882	82,818	5,91,930	47,191	2,93,971
7. Bellary.....	23,29,200	14,49,950	1,59,465	6,32,590	.....	.....
8. Kurnool .....	11,27,453	10,81,414	18,548	1,54,787	13,854	70,160
9. Madras .....	1,55,655	2,10,678	2,58,138	10,01,604	2,803	11,896
10. North Arcot...	4,47,077	6,27,361	2,02,750	11,73,085	23	58
11. South Arcot...	8,20,503	14,84,700	2,66,811	14,67,494	3,885	21,298
12. Tanjore .....	2,63,570	3,31,366	6,88,021	33,96,435	28,414	1,01,511
13. Trichinopoly..	6,73,360	6,44,462	1,26,352	5,36,336	.....	.....
14. Madurā .....	5,68,235	7,43,343	1,28,168	5,49,539	30,985	97,834
15. Tinnevely ...	7,82,227	6,10,763	1,45,089	15,52,422	14,121	47,080
16. Coimbatore ...	19,21,525	17,70,138	84,156	6,46,290	.....	.....
17. Salem .....	10,11,408	12,81,886	61,154	4,09,105	13,963	56,995
Total...	1,36,59,062	1,50,42,448	29,24,044	1,48,20,011	1,95,556	9,03,949
18. South Canara.	.....	.....	.....	.....	.....	.....
19. Malabar .....	.....	.....	.....	.....	.....	.....
Total...	1,36,59,062	1,50,42,448	29,24,044	1,48,20,011	1,95,556	9,03,949

## the RYOTWAR LAND REVENUE, for Fusly 1274.

TOTAL.		Second Crop Assess- ment.	Additional Assessment and Water Tax.	Total.	Deduct Remission as per State- ment No. 6	Remainder.
Extent.	Assessment.					
8	9	10	11	12	13	14
Acres.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
2,78,464	6,30,588	.....	2,414	6,33,002	13,561	6,19,441
76,045	1,77,085	.....	1,782	1,78,867	3,944	1,74,923
5,73,559	16,78,882	.....	5,70,305	22,49,187	42,679	22,06,508
15,94,437	28,90,852	.....	5,704	28,96,556	3,77,244	25,19,312
6,73,554	15,26,616	7,141	27,897	15,61,654	26,092	15,35,562
12,35,600	16,99,723	64,535	54,955	18,19,273	24,016	17,95,257
24,38,665	20,82,540	1,24,164	41,786	22,48,490	47,511	22,00,979
11,59,855	13,06,361	23,993	25,067	13,55,421	8,971	13,46,450
4,16,686	12,24,178	75,896	24,134	13,24,208	42,209	12,81,999
6,49,850	18,00,504	46,882	33,504	18,80,890	1,32,921	17,47,969
10,91,199	29,73,492	41,982	1,17,623	31,33,097	3,07,727	28,25,370
1,80,005	38,29,312	27,887	1,08,201	39,65,400	31,437	39,33,963
7,99,712	11,80,798	64,629	3,129	12,48,556	25,431	12,23,125
7,27,388	13,90,738	30,913	844	14,22,495	21,822	14,00,673
9,41,437	22,10,265	.....	.....	22,10,265	2,97,837	20,02,428
20,05,681	24,16,428	169	1,234	24,17,831	1,33,376	22,84,455
10,86,525	17,47,986	552	34,398	17,82,936	1,54,801	16,28,135
1,67,78,662	3,07,66,408	5,08,743	10,52,977	323,28,128	16,01,579	307,26,549
.....	13,68,161	.....	.....	13,68,161	40,167	13,27,994
.....	18,12,328	.....	.....	18,12,328	22,471	17,89,857
1,67,78,662	3,39,46,897	5,08,743	10,52,977	3,55,08,617	16,64,217	3,38,44,400



## No. 5.—COMPARATIVE STATEMENT of CULTIVATION and SETTLEMENT

DISTRICTS.	DRY.						
	LAND.				ASSESS.		
	Fusly 1273.	Fusly 1274.	Comparison.		Fusly 1273.	Fusly 1274.	Compa.
			Increase.	De-crease.			Increase.
1	2	3	4	5	6	7	8
	Acres.	Acres.	Acres.	Acres.	Rupees.	Rupees.	Rupees.
1. Ganjam ... ..	99,268	1,02,119	2,851	...	1,22,957	1,26,223	3,266
2. Vizagapatam...	42,908	53,634	10,726	...	50,904	56,674	5,770
3. Godavery.....	3,65,640	3,71,448	5,808	...	9,40,018	10,17,315	77,297
4. Kistna .....	13,52,986	14,09,679	56,693	...	20,01,682	20,96,312	94,630
5. Nellore ... ..	4,70,369	5,16,378	46,009	...	6,33,247	6,95,979	62,732
6. Cuddapah ...	10,90,937	11,05,591	14,654	...	8,03,120	8,13,882	10,762
7. Bellary... ..	22,77,855	23,29,200	51,345	...	14,15,399	14,49,950	34,551
8. Kurnool... ..	11,08,489	11,27,453	18,964	...	10,66,946	10,81,414	14,468
9. Madras ... ..	1,63,016	1,55,655	.....	7,361	2,22,322	2,10,678	.....
10. North Arcot...	4,43,559	4,47,077	3,518	...	6,23,896	6,27,361	3,465
11. South Arcot...	8,42,667	8,20,503	...	22,164	15,16,816	14,84,700	.....
12. Tanjore ... ..	2,61,707	2,63,570	1,863	...	3,28,340	3,31,366	3,026
13. Trichinopoly..	5,34,308	6,73,360	1,39,052	...	7,05,268	6,44,462	.....
14. Madura... ..	5,32,357	5,68,235	35,878	...	7,09,192	7,43,345	34,153
15. Tinnevely ...	8,02,535	7,82,227	.....	20,308	6,41,907	6,10,763	.....
16. Coimbatore ...	17,13,868	19,21,525	2,07,657	...	15,28,215	17,70,138	2,41,923
17. Salem... ..	10,08,684	10,11,408	2,724	...	12,77,925	12,81,886	3,961
Total...	1,31,11,153	1,36,59,062	5,97,742	49,833	1,45,88,154	1,50,42,448	5,90,004
18. South Canara	.....	.....	.....	...	.....	.....	.....
19. Malabar... ..	.....	.....	.....	...	.....	.....	.....
Total...	1,31,11,153	1,36,59,062	5,97,742	49,833	1,45,88,154	1,50,42,448	5,90,004

Net 5,47,909

Net 4,54,294

## of the RYOTWAR LAND REVENUE for Fusly 1274.

WET.								
MENT.	LAND.				ASSESSMENT.			
rison.			Comparison.				Comparison.	
Decrease.	Fusly 1273	Fusly 1274.	Increase.	De-crease.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
9	10	11	12	13	14	15	16	17
Rupees.	Acres.	Acres.	Acres.	Acres.	Rupees.	Rupees.	Rupees.	Rupees.
.....	1,72,133	1,73,776	1,643	...	4,91,528	4,96,340	4,812	.....
.....	94,075	22,290	.....	1,785	1,24,420	1,20,309	.....	4,111
.....	2,12,698	1,99,637	.....	13,061	6,81,568	6,48,940	.....	32,628
.....	1,73,823	1,74,346	523	...	7,28,090	7,47,409	19,319	.....
.....	1,28,400	1,32,525	4,125	...	6,71,076	6,95,396	24,320	.....
.....	78,871	82,818	3,947	...	5,62,333	5,91,930	29,597	.....
.....	1,40,510	1,59,465	18,955	...	6,34,944	6,32,590	.....	2,354
.....	20,886	18,548	.....	2,338	1,61,766	1,54,787	.....	6,979
11,644	2,42,453	2,58,138	15,685	...	9,49,403	10,01,604	52,201	.....
.....	1,86,598	2,02,750	16,152	...	10,93,645	11,73,085	79,440	.....
32,116	2,72,635	2,66,811	.....	5,824	15,08,061	14,67,494	.....	40,567
.....	6,92,959	6,88,021	.....	4,938	34,15,860	33,96,435	.....	19,425
60,806	1,51,237	1,26,352	.....	24,885	6,89,864	5,36,336	.....	1,53,528
.....	1,39,257	1,28,168	.....	11,089	5,89,983	5,49,539	.....	40,444
31,144	1,69,642	1,45,089	.....	24,553	17,61,722	15,52,422	.....	2,09,300
.....	81,528	84,156	2,628	...	6,35,978	6,46,290	10,312	.....
.....	62,187	61,154	.....	1,033	4,16,763	4,09,105	.....	7,658
1,33,710	29,49,892	29,24,044	63,658	89,506	1,51,17,004	1,48,20,011	2,20,001	5,16,994
.....	.....	.....	.....	...	.....	.....	.....	.....
.....	.....	.....	.....	...	.....	.....	.....	.....
1,35,710	29,49,892	29,24,044	63,658	89,506	1,51,17,004	1,48,20,011	2,20,001	5,16,994
Net.....25,848					Net.....2,96,993			

## COMPARATIVE STATEMENT OF CULTIVATION and

DISTRICTS.	GARDEN.						
	LAND.				ASSESS		
	Fusly 1273.	Fusly 1274.	Comparison.		Fusly 1273.	Fusly 1274.	Compa
			In-crease	Decrease.			Increase.
	18	19	20	21	22	23	24
	Acres.	Acres.	Acres	Acres.	Rupees.	Rupees.	Rupees.
1. Ganjam... ..	2,531	2,569	38	.....	7,985	8,025	40
2. Vizagapatam..	131	121	...	10	113	102	.....
3. Godavery.....	2,508	2,474	...	34	12,706	12,627	.....
4. Kistna ... ..	10,433	10,412	...	21	47,640	47,131	.....
5. Nellore... ..	24,844	24,651	...	193	1,37,053	1,35,241	.....
6. Cuddapah ...	46,666	47,191	525	.....	2,90,748	2,93,971	3,223
7. Bellary... ..	.....	.....	...	.....	.....	.....	.....
8. Kurnool... ..	13,747	13,854	107	.....	70,288	70,160	.....
9. Madras... ..	2,824	2,893	69	.....	11,614	11,896	282
10. North Arcot...	24	23	...	1	62	58	.....
11. South Arcot...	3,792	3,885	93	.....	20,731	21,298	567
12. Tanjore... ..	28,859	28,414	...	445	1,02,689	1,01,511	.....
13. Trichinopoly.	41,429	.....	...	41,429	98,673	.....	.....
14. Madura... ..	30,110	30,985	875	.....	95,104	97,854	2,750
15. Tinnevely ...	16,820	14,121	...	2,699	54,706	47,080	.....
16. Coimbatore ...	1,60,567	.....	...	1,60,567	4,94,915	.....	.....
17. Salem ... ..	15,089	13,963	...	1,126	60,428	56,995	.....
Total...	4,00,374	1,95,556	1,707	2,06,525	15,05,435	9,03,949	6,862
18. South Canara	.....	.....	...	.....	.....	.....	.....
19. Malabar... ..	.....	.....	...	.....	.....	.....	.....
Total...	4,00,374	1,95,556	1,707	2,06,525	15,05,435	9,03,949	6,862

Net...2,04,818

Net...