

Cultivation of Sugar-cane, &c.

12. The following Statement will show the cultivation of special crops such as Sugar-cane, &c:—

Items.	Fusly 1273.		Fusly 1274.		Increase.	Decrease.
	Acres.	Rupees.	Acres.	Rupees.		
Sugar-cane	1,071	5,764	1,006	5,714	.....	65
Cotton	2,778	6,883	9,017	23,419	6,239	.....
Indigo	1	2	6	15	5	.....

The decrease in Sugar-cane cultivation was owing to the falling off in the demand for sugar.

The large increase in the cotton cultivation is chiefly due to the demand for exportation and to its remunerative price. Cotton was extensively cultivated this year than it has been during the last five years.

The increase in Indigo cultivation is not a matter of any importance, as the crop on the whole was only raised on a small extent of land.

The Ryots believe the leaf of the Indigo plant to be poisonous. They say, much of their cattle has been destroyed by eating this leaf, and they therefore are prejudiced against it, and will not cultivate the plant extensively.

Entire demand of Sub-division.

13. The following Statement comprises the whole demand of the Sub-division properly arranged under different heads:—

Descriptions.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
<i>Land Revenue.</i>				
1. Quit-rent and Shrotriem of Agraharum...	12,828	11,314	...	1,514
2. Ryotwar... ..	...	...	...	...
<i>Settled villages.</i>				
Shist... ..	3,32,489	3,42,651	10,162	...
Water tax... ..	2,70,450	2,71,043	593	...
<i>2 Joint rent villages.</i>				
Shist... ..	1,63,663	1,59,531	...	4,132
Water tax... ..	37,340	38,366	1,026	...
Total Shist... ..	4,96,152	5,02,182	6,030	...
Water tax... ..	3,07,790	3,09,409	1,619	...
3. Miscellaneous... ..	2,93,413	2,95,397	1,984	...
Total...	11,10,183	11,18,302	8,119	...
<i>Particulars.</i>				
1. Narsapur	4,19,093	4,05,450	...	13,643
2. Undi	2,97,462	3,04,250	6,788	...
3. Tanuku	3,93,628	4,08,602	14,974	...

The decrease under quit-rent and Shrotriem of Agraharums was caused by the quit-rent of some preceding years having been demanded in the accounts of last year with reference to the supplemental Registers then received from the Inam Commissioner.

The increase under Shist in Ryotwar was in consequence of new lands having been taken up this year for cultivation, and also of the increase of Chellanirnayam, or gradual imposition of assessment.

The increase under water tax in Ryotwar was owing to the increased cultivation by means of anicut irrigation, and also to the increase of Chellanirnayam.

The cause of increase under Miscellaneous will be explained in the following paragraph.

14. The following comparative Statement will exhibit the details of Miscellaneous Land Revenue.

Descriptions.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
1. Water tax on Inams in Government villages... ..	1,58,682	1,56,628	...	2,054
2. Do. on Inam and Zeroyati in Zemindary and proprietary estates	68,327	73,689	5,362	...
3. Do. on Patepradas ... ..	...	2,702	2,702	...
4. Jodi and quit-rent in Government Taluks and Zemindary and proprietary villages...	57,933	50,280	...	7,653
5. Sundry items	8,471	12,098	3,627	...
Total...	2,93,413	2,95,397	1,984	...

The decrease under water tax on Inams in Government Taluks was the result of correcting erroneous entries of wet lands to dry.

The increase under water tax on Zeroyati and Inams in Zemindary and proprietary estates was owing to the extended cultivation of lands under anicut irrigation.

The amount of Rupees 28,488 temporarily agreed to be paid as water tax by the Zemindar of Nidadavole and Baharazally estates is included in the sum of Rupees 73,689. The accounts required in order to determine the amount of water tax to be added permanently to the Peshkush payable by the Zemindar have not yet been prepared pending the answer to a reference dated as per margin.

Mr. Chase's letter to the Collector, No. 66, dated 8th August 1865.

The decrease under Jodi and quit-rent in Government Taluks, &c., was owing to the amount of some preceding years having been demanded in last year with reference to the supplemental Quit-rent Registers received from the Inam Commissioner.

The increase under sundry items was the result of transferring Shist of water tax on Asal-minaha lands cultivated without permission from the head "Ryotwar" to that of "Miscellaneous."

15. The amount of water tax not charged this year in the Sub-division amounted to Rupees 25,940 as explained below :—

	Ryotwar.	Miscellaneous.
	RS.	RS.
Not charged on account of loss sustained by cyclone	1,092	386
Do. on account of lands left waste and those sustained entire loss of crop from too much anicut water	8,546	844
Do. on account of lands not at all supplied with water, and also of lands supplied insufficiently... ..	7,632	1,132
Do. on account of lands left waste from Tsavadu... ..	2,048	366
Do. on account of lands for which water was supplied by means of picottas	3,596	298
Total...	22,914	3,026
Grand total...		25,940

Demand, Collection, and Balance.

16. The following Statement will show the Demand, Collection, and Balance for Fusly 1274 in the year under report:—

Taluks.	Demand.	COLLECTIONS.			Balance.	Per centage of balance.
		Within the Fusly.	Subsequent collections up to 10th August.	Total.		
1	2	3	4	5	6	7
						RS. A. P.
Narsapur	4,05,450	3,43,919	3,3531	3,77,450	28,000	6 14 6
Undi	3,04,250	2,10,542	36,991	2,47,533	56,717	18 10 4
Tanaku... ..	4,08,602	3,83,127	14,255	3,97,322	11,220	2 11 11
Total...	11,18,302	9,37,588	84,777	10,22,365	95,937	8 10 0

Of the whole amount of balance outstanding, viz., Rupees 95,937, Rupees 50,110 being water* tax charged on usual wet Inams, and Rupees 800 being assessment on Zeroyati lands given in exchange for Inams occupied by channels, &c., making in all a total of Rupees 50,910 was held in abeyance pending the disposal of Inamdars' claims to treat their lands as usual wet, and the preparation of the required information regarding the extent, &c., of Zeroyati lands given in exchange for Inams taken up by the Public Works respectively, and the remainder, viz., 45,027, was actually due on the 10th ultimo, some of this balance seems to have been since collected, and for the realization of the remainder strict orders have been already issued to the Tahsildars.

Demand, Collection, and Balance of Arrears.

17. Of the amount of arrears, viz., 1,65,518 outstanding at the end of Fusly 1273, Rupees 1,01,634 were collected in Fusly 1274, or the year under report, leaving a balance of Rupees 63,884 at the end of Fusly 1274 or this year.

					IRRECOVERABLE.					
Fuslies.	Balance up to end of July 1864.	Subsequent collections in Fusly 1275.	Recoverable.	Doubtful.	By death.	By desertion.	By other cause.	Total.	Fusly 1273.	
1	2	3	4	5	6	7	8	9	10	
Land Revenue.	1273...	27,652	555	7,438	19,124	18	147	370	535	...
	1272...	19,506	73	2,924	3,787	...	...	39	39	12,683
	1271...	11,555	14	10,704	209	...	...	...	...	628
	1270...	4,737	9	513	3,516	...	...	...	...	699
	1269...	402	74	...	240	...	...	1	1	87
	1268...	15	...	...	...	...	...	...	...	15
	1266...	17	...	...	...	...	...	...	...	17
Total...	63,884	725	21,579	26,876	18	147	410	575	14,129	

The amount of Rupees 21,579, classed as recoverable, will soon be collected, and that of Rupees 26,876, classed as doubtful, will be inquired into more fully at the time of the next Jummahbundy and reported upon.

Of the amount of Rupees 579, classed as irrecoverable, Rupees 18 and Rupees 147 entered under the heads of "By death" and "by Desertion" respectively, are hopeless; some of the ryots against whom the balance stands in the accounts having died, and others having left their villages and gone no one knows where, leaving no heirs, nor property, and the remainder, viz., Rupees 410, entered under the head "By other causes" is also hopeless. Rupees 73 being the assessment on land washed away by the Godavery, and also taken up by the Public Works. Rupees 9 being the assessment on land deducted according to the errata lists furnished by the Settlement Department, and Rupees 328 being the sum added to the demand of Fuslies 1272 and 1273 over the correct demand by mistake which is held in abeyance. I, therefore, recommend that the sanction of Government may be obtained for writing off the accounts the total sum of Rupees 675, entered under the head "Irrecoverable."

The amount of Rupees 14,129, entered in column 10 of the Statement, under the head "Irrecoverable," was the sum recommended for sanction to be written off the accounts by Mr. Chase in his Settlement Report for Fusly 1273. The information called for in the subject in your Memorandum No. 101, dated 19th instant, will be furnished as soon as possible.

Resort to Coercive Process.

18. The amount collected by coercive means this year was Rupees 2,882, out of an aggregate arrear Rupees 12,167.

Examination of Accounts.

19. The accounts kept according to the Village Manual were examined and found to be generally correct. The discrepancies found were pointed out to the Kurrams for their future guidance.

The Taluk accounts were examined by Mr. Chase himself, according to the Standing Circular No. 5 of 1864, and he appears to have made no remarks on them, as they were all found to be kept correctly in form.

Conduct of Subordinate Officers.

20. Mr. Chase stated to me that he was satisfied with the conduct of the subordinate Officers in the Sub-division.

NARSAPUR,
1st September 1865.

(Signed) F. WEBSTER,
Acting Sub-Collector.

(True Copy.)

(Signed) J. FRASER,
Collector.

SETTLEMENT REPORT

OF

KISTNA DISTRICT.

1. I have the honor to submit the Settlement Report of the Kistna District for Fusly 1274,

together with the usual Statements, and that called for in the Board's Proceedings noted in the margin.

Dated 31st August 1864, No. 5,631.

2. I joined the District only on the 25th August last.

3. The following statement shows the Taluks which were settled by the Collector and his subordinates; the stations at which the settlement was made; and the time it occupied.

STATEMENT No. I.

Officers.	Names of Taluks.	Stations at which settlement was made.	Number of days occupied in the settlement.	Total period.	
				Months.	Days.
Collector.	Bunder	Bunder... ..	4	1	17
	Gudivadah	Avinigadda	3		
	Repally	Gudivadah	12		
	Bapatla	Bunder... ..	6		
Acting Sub-Collector.	Guntoor	Repally	11	2	25
	Rajahpetta	Bapatla	11		
Deputy Collector of Vinukonda.	Krosur	Guntoor	17	...	16
	Chanubanda in Visannapett Division.	Narsarowpett	27		
Head Assistant Collector.	Nandigama	Krosur	3	1	9
	Bezoarah	Amaravatee	38		
	Chanubanda in Visannapett Division.	Penuganchiprole	2		
	Palnad	Jaggiahpetta	2		
Deputy Collector.	Vinukonda	Nandigam	3	6	7
		Bezoarah	5		
		Kondapalli	1		
		Mylavaram	2		
Deputy Collector.	Vinukonda	Chanubanda	1	1	9
		Palnad	9		
		Karempudi	2		
		Komaravillepadu	1		
Deputy Collector.	Vinukonda	Vinukonda	1	1	9
		Do.	26		
Total...			6	7

SETTLEMENT REPORT OF

Puttahs—Statement No. 1.

4. Fresh Puttahs were given only to the Ryots who took up lands newly, and to those whose Puttahs had been lost during the cyclone. In all other cases the old Puttahs were confirmed.

Variations in the number and tenure of villages:

5. The following Statement will show the variations in the number and tenure of villages:—

STATEMENT No. 2.

Description.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Ryotwar villages	935	935	...	...
Joint rent do.	381	375	...	6
Whole rent do.	22	27	5	...
Shrotriem do.	207	208	1	...
Surva Inam do.	15	15	...	...
Jagir do.	2	2	...	...
Villages paying no revenue ...	5	5	...	...
Total...	1,567	1,567	6	6

6. Out of the joint rent villages, seven were brought under "whole rents" during the current year, and two of the "whole rent" villages reverted to joint rents. One joint rent village has become a Shrotriem under the orders of the Inam Commissioner. This accounts for the decrease of six in the number of joint rent villages, and the corresponding increase in the number of the others.

Season.

7. From the subjoined Statement, it will be observed that rain, as compared with the former year, was plentiful in the early part of the season, and beneficial to the early and dry crops:—

Months.	Fusly 1273.	Fusly 1274.
1864.	I. C.	I. C.
April	2 5	...
May	0 7	2 97
June	1 93	3 30
July	4 10	5 95
August	1 85	5 73
September	4 80	4 6
Total...	14 80	22 1
October	4 55	1 72
November	0 40	2 93
December ... ..	...	0 13
1865.		
January ... ..	...	...
February ... ..	...	0 77
March ... ..	...	...
Total...	4 95	5 55
Grand Total...	19 75	27 56

The former yielded on the whole a good return, but the latter suffered from blight. The wet crops in the upland Taluks almost perished for want of rain. The cyclone of 1st November damaged the greater part of the dry crops in the Taluks of Bapatla, Repalli, Guntoor, Bunder, and Gudiwadah. In those portions of these Taluks not affected by the inundation of the sea, the torrents of rain that fell proved beneficial to the wet crops. I can hardly think the registered fall of rain for November, Inches 2 and Cents 93, can be correct. The gauge, I am informed, was blown over, and the amount seems to have been entered at a guess. I was at the time at Narsapur as Sub-Collector. My gauge was blown over; but the one at the Tahsildar's office showed a fall exceeding four inches on the night of the 1st November; and judging from what I have heard of the cyclone, and seen of its effects, I am inclined to believe that the fall of rain here must have exceeded that of forty-two miles further north.

8. These inundated lands were also unfit for Pyra or late crops. In the inundated villages of the Coast Taluks, Variga, Bengal-gram, Lamp-oil seed, Horse-gram, Tobacco, Black and red gram were preyed upon by grubs when young. The Sarva and Dalwa paddy crops in the Colair lake yielded but a small return.

Wages.

9. The cyclone influenced the rise of the hire of labor. The town of Masulipatam and many villages having been nearly destroyed, there was a great demand for labour to re-construct what had been destroyed. A Carpenter, contented with four Annas per diem before the cyclone, now is hardly satisfied with ten or twelve Annas. In the same proportion all other labourers have increased their demands, and as their numbers have decreased, and the demand for labour has increased, they are almost certain to get what they ask for their labour. Agricultural labour is, as usual, generally paid for in grain and other agricultural produce.

Sanitary condition.

10. Cholera and small-pox have been prevalent in some villages, and in some cases proved fatal. Fever and guinea worm also appeared for a few months in the hilly taluks. The town of Masulipatam has been peculiarly free this year from cholera and small-pox. It was feared that the deaths caused by the cyclone, and the hasty disposal of several thousands of corpses, that during the hot months the town would have been visited by some epidemic. But contrary to expectation, I believe, the sanitary state of the town to be better than it has been any time this last ten or twelve years. Sanitary measures have been strictly attended to, and with the most beneficial effects.

11. The loss of cattle has been very great. Many were washed away during the cyclone, and many having no pasturage afterwards, died from sheer starvation.

Prices.

12. The following statement shows the prices of the principal grains compared with those of the preceding year:—

Names of grains.	Fusly 1262.	Fusly 1273.	Fusly 1274.
	RS.	RS.	RS.
Paddy... { First sort, per garce	73	193	197
{ Second do. do.	55	182	178
Jonnal, per garce	105	251	228
Sujjal, per garce... ..	85	234	210
Horse gram, per garce... ..	84	205	261
Varagu, per garce	73	212	192
Lamp-oil seeds, per garce	132	228	261
Gingely-oil seeds, per garce	184	307	361

SETTLEMENT REPORT OF

13. The prices of some of the most important grains have increased. This increase, however, is to the advantage of the producer, but presses heavily on those who receive fixed salaries in cash. In fact it depreciates the value of money.

Ryots' holdings.

14. The following statement will show the extent of land under occupation and cultivation, as well as the assessment, compared with the preceding Fusly :-

Items.	Particulars.	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
		Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
Land under occupation.		Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
	Punjab	13,52,986	20,01,682	14,09,679	20,96,312	56,693	94,630	.....	.....
	Nunjah... ..	1,73,823	7,28,090	1,74,346	7,47,409	* 523	* 19,319	.....	.....
	Totakal	10,433	47,640	19,412	47,130	.....	.....	21	510
	Total...	15,37,242	27,77,412	15,94,437	28,90,851	57,210	1,13,949	21	510
	Deduct decrease...	.....	.....	.....	.....	21	510	.....	.....
Land under cultivation.									
	Punjab	11,32,879	17,73,589	11,99,844	18,78,928	66,965	1,00,339	.....	.....
	Nunjah... ..	1,53,935	6,77,472	1,54,653	7,01,779	718	24,307	.....	.....
	Totakal	9,385	41,227	9,650	44,673	265	446	.....	.....
	Total...	12,96,199	24,95,288	13,64,147	26,20,380	67,948	1,25,092	.....	.....
	Net increase ...	.....	.....	.....	.....	57,195	1,13,459	.....	.....

15. The increase both in the occupation and cultivation of dry and wet lands is chiefly due to high prices, and to the extension of irrigation channels.

16. The decrease under the head "Totakal" is attributable to certain lands not having been brought under plough, owing to the effects of the inundation of sea-water.

Water rate.

Fuslies.	Rupees.
1273.....	6 07 908
1274.....	5 60 926
Decrease .	46 982

Waste charged and remitted.

17. The marginal note will show the Teerwajasty on the Government lands, compared with Fusly 1273. The decrease is owing to the remissions granted on account of the cyclone.

18. The increase in the Punjab is owing to Ryots having cultivated more wet land, from which greater out-turn is expected. Hence there was a large extent of waste in Punjab. The decrease in the Nunjah remissions is attributable to the same cause.

Fuslies.							Punjab.	Nunjah.	Total.
							RS.	RS.	RS.
1273 ... ..	...	...	...	...	...	...	2,358	23,071	25,429
1274 ... ..	...	...	...	...	...	...	9,610	12,213	21,823
Increase...							7,252	...	...
Decrease...							...	10,858	...
Net decrease...							...	...	3,606

* The anomaly between the extent of land and the assessment, is owing to a greater part of low taram lands having been brought under cultivation during the year under report.

Particulars of temporary remissions.

19. The subjoined statement will show the particulars of the remissions granted in the year under report, as compared with the last year :—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
HANGAMA REMISSIONS.				
Partial waste fields... { Nunjah	25,818	33,025	7,207	.....
Partial waste fields... { Punjab	681	19,720	19,039	.....
On lands swamped... { Nunjah	1,426	18,487	17,061	.....
On lands swamped... { Punjab ... ..	.....	4,616	4,616	.....
On lands ploughed, but not sown	545	98	.....	447
Loss of produce... { Nunjah	17,280	43,858	26,578	.....
Loss of produce... { Punjab ... ..	.....	2,23,713	2,23,713	.....
Shavi or dried crops. { Nunjah	13,626	4,920	.....	8,706
Shavi or dried crops. { Punjab ... ..	.....	302	302	.....
Total...	59,376	3,48,739	2,98,516	9,153
USUAL REMISSIONS.				
Cowle remissions ... ..	.....	472	472	.....
Salary of village officers... ..	20,125	20,580	405	.....
Tejgari or remissions on account of Vandra and Mokhasa Agraharums	8,102	7,503	.....	599
	87,603	3,77,244	2,99,393	9,752
Decrease...	.....	.....	9,752	.....
Net increase...	.....	.....	2,89,641	.....

20. The reasons for granting the large remissions, are explained in paragraphs 7 and 8. The Board are already aware that it was altogether an exceptional year, and the large amount (Rupees 3,46,176) remitted in the coast Taluks and Guntoor, was sanctioned in Government Order, dated 4th March 1865, No. 470.

Amount sanctioned	RS. 4,10,000
Decrease...	63,824

Cowle remissions.

21. On the request of some of the Nizam's Ryots near Palnad and Vinukonda to clear and cultivate jungle, land was granted to them according to the Taragati rules, and assessment fixed as follows :—

Assessment for the first year is at Annas 4 in the Rupee.	
Do. do. second do.	8 Annas.
Do. do. third do.	12 „
Do. do. fourth do.	1 Rupee or full assessment.

22. The amount of Cowle remissions thus granted during the year was Rupees 472, the assessment on these lands being Rupees 629.

Wages to Munsiffs and Currams.

23. The increase in the salaries of village officers is caused by some of the Munsiffs having been paid higher rates of wages in consequence of their having discharged their duties with great efficiency.

24. The decrease in the Vandra remissions is due to the lands of those who enjoyed the privilege, having been cultivated by others who are not entitled to it.

Sundry items.

Board's Proceedings, dated 31st August 1864, No. 5,631, paragraph 2.

are given in Memorandum No. 9A, herewith sent. The Statement No. 9 accounts for the increase and decrease.

Special products.

Cotton.

Fusly.	Acres.
1273	1,85,559
1274	2,40,516
Increase..	54,957

were made in certain Taluks, grew up in some localities, but withered without bearing a crop, except in Vinukonda, where there was a small out-turn.

Indigo.

Fusly.	Acres.
1273	16,490
1274	11,809
Decrease...	4,681

Land Revenue Demand.

25. These items have been transferred to "Land Revenue, Miscellaneous," under the orders of the Board of Revenue specified in the margin. The particulars of the Miscellaneous items

26. No Sugar-cane is cultivated in this District.

27. Cotton was extensively cultivated, owing to large demand for it, as shown in the margin, but the cyclone so damaged the crop, that the out-turn was much below the average. The exotic Cotton seed, with which experiments

28. The falling off in the cultivation of Indigo is accounted for by the trade having almost entirely declined.

29. The following statement will show the demand on account of the several items of

Land Revenue, in comparison with those of last year —

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Rupees	Rupees.	Rupees.	Rupees.
Zemindary	2,91,599	2,91,385	...	214
<i>Government.</i>				
Shrotriem villages	47,093	45,679	...	1,414
Ryotwary do.	28,36,816	25,13,607	...	3,23,209
Rented do.	8,102	...	...	8,102
Moturpha and Licence-tax	114	...	...	114
Miscellaneous	1,18,466	2,52,566	1,34,100	...
Total...	33,02,190	31,03,237	1,34,100	3,33,053
Deduct increase...	...	...	...	1,34,100
Net decrease...	...	...	...	1,98,953

Zemindary.

30. The Peshcush in Nuzid and Vullur has decreased because a proportionate amount was deducted on account of the Zemindary lands, which had been taken up for public purposes according to Proceedings of Government, dated 29th May 1865.

Shrotriem Villages.

31. The decrease under this head is attributable to the remission of quit-rent and Tirwajasti on Agraharum lands, in the villages inundated by the sea.

Ryotwary.

32. The decrease under this head is due to the transference of the Sundry items, such as Inam quit-rent, &c., (which were included under that head up to last year,) as well as the Tirwajasti on account of temporary irrigation, to the head "Miscellaneous." The decrease is also ascribable to the large remissions granted on account of serious losses sustained by the crops in consequence of the storm of November 1st.

Rented Villages.

33. The decrease is owing to the rented villages having been transferred to the head "Land Revenue, Miscellaneous."

Moturpha and Licence tax.

34. No collections of arrears of Moturpha were made.

Land Revenue, Miscellaneous.

35. The increase under this head is due to the Sundry items including quit-rent on Inams, Tirwajasti on temporary irrigation, &c., which in last year were included in the Ryotwary, having been transferred to "Land Revenue, Miscellaneous."

Sundry Sources of Revenue.

36. The subjoined statement shows the Sundry Sources of Revenue compared with the preceding Fusly 1273 :—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Forest Revenue	10,553	4,276	...	6,277
2. Abkarry... ..	95,658	1,46,065	50,407	...
3. Income tax	45,968	43,809	...	2,159
4. Sea Customs... ..	11,867	3,362	...	8,505
5. Salt... ..	8,03,644	6,81,683	...	1,21,961
6. Stamps	68,730	77,556	8,826	...
Total...	10,36,420	9,56,751	59,233	1,38,902
Deduct increase...	...	...	...	59,233
Net decrease...	...	...	...	79,669

Forest Revenue.

37. The storm of November 1st caused much damage to the soap-nut jungles, tearing up some of the trees, and breaking off the branches of others; which accounts for the decrease under this head.

Abkarry.

38. The Abkarry farm sold well, and has, therefore, caused the increase in this item.

Income tax.

39. The losses caused by the storm of November account for the decrease in the Income tax.

Sea Customs.

40. The subjoined statements show the trade of the District compared with that of the preceding year. The net decrease in the quantity of, as well as duty on exports and imports, is mainly due to the storm which prevented merchants and traders for a length of time from pursuing their mercantile transactions.

Comparative Statement showing the quantity of Exports and Imports :—

DESCRIPTION OF GRAINS.	FUSLY 1273.		FUSLY 1274.	
	Exports.	Imports.	Exports.	Imports.
	RS.	RS.	RS.	RS.
Paddy, Jonnaloo, &c.	59,920	5,91,718	85,831	3,34,996
Lamp-oil seed, Gingely-oil seed, &c.	6,32,517	902	1,25,324	4,147
Pulse grains	1,69,527	6,442	1,19,266	6,052
Cotton	10,09,109	...	1,77,323	...
Gruff goods	8,32,110	10,69,727	9,05,278	9,23,488
Sugar	342	13,289	...	7,411
Total...	27,03,525	16,85,078	14,13,022	12,76,094
Deduct...	14,13,022	12,76,094	...	...
Net decrease...	12,90,503	4,08,984	...	...

SETTLEMENT REPORT OF

Comparative Statement showing the duty on Exports and Imports:—

Fuslies.	Duty on		Extra Revenue.	Total.
	Exports.	Imports.		
	RS.	RS.	RS.	RS.
1273	10,486	1,365	16	11,867
1274	2,666	655	41	3,362
Decrease...	7,820	710	25	8,505

Salt,

41. The subjoined statement will show the ditum produce and sales of salt in each

cotaour compared with the preceding year:—

DIVISIONS.	DITUM.		PRODUCE.		SALES.	
	Fusly 1273.	Fusly 1274.	Fusly 1273.	Fusly 1274.	Fusly 1273.	Fusly 1274.
	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.
Buntoomilly { Manufactured...	...	...	...	...	89,139	16,326
{ Swamp	4,00,000	4,00,000	2,88,447	1,67,729	1,81,368	1,35,696
Mangenapudy { Manufactured..	2,00,000	2,00,000	2,45,718	1,28,407	63,652	35,607
{ Swamp ... ..	...	...	...	...	18,769	10,923
Nizampatam.....Manufactured ...	75,000	1,00,000	78,355	50,783	50,235	53,982
Chinna Ganjam Do.	2,00,000	...	2,01,397	21	1,38,756	2,21,786
Total...	8,75,000	7,00,000	8,13,917	3,46,940	5,50,919	4,74,320
Miscellaneous...	...	...	...	...	...	...
Total...	8,75,000	7,00,000	8,13,917	3,46,940	5,50,919	4,74,320
Decrease...	...	1,75,000	...	4,66,977	...	76,599

42. There being a large quantity of salt in store at Chinna Ganjam, no ditum was made there. The decrease in the production of salt, below the ditum, in the other Cotaurs, is due to unseasonable rains, which proved injurious to the salt production.

43. The large decrease in the sales at Buntoomilly and Mangenapudy is owing to most part of the salt in store having been washed away by the storm of November 1st.

44. The following statement will show the salt transaction in this year:— Maunds.

Quantity in store at the beginning of the Fusly...	13,89,027
Quantity stored this year including the difference or excess in the measurement ...	3,46,940
	<u>17,35,967</u>

Deduct Sales.

Viz., Home consumption	2,22,348	
Exported to other Districts	24,963	
Do. to Nizam's country	2,27,009	
		4,74,320
Wastage written off as per Order of Government, dated 12th May 1865, No. 1,005, for Fusly 1273	11,001	
		<u>4,85,321</u>

KISTNA DISTRICT.

9

Balance remaining.

In store	8,43,837
Wastage found after sales in this year...	45,679
Quantity washed away in the Buntoomilly and Mangenapudy Cotaurs on the 1st November 1864...	3,61,130
	12,50,646

Washed away by the cyclone	3,61,130
Usual wastage in the sales	45,679
Total...	4,06,809

I request sanction for writing off in the accounts both the quantity of salt washed away by the storm, as well as the wastage found in sales amounting as shown in the margin, to Maunds 4,06,809.

Stamps.

45. The increase in the sales of stamps is satisfactory. I fear, however, that the enactment is constantly evaded especially in the case of Hoondies. They are extensively used in commercial transactions, but the sale of stamped Hoondie papers is nil. The Court of Small Causes at Masulipatam contributes largely to this increase.

Demand, Collection, and Balance of Land Revenue and Sundry Sources.

46. The subjoined Statement shows the Demand, Collection, and Balance of all sources of Revenue :—

Items.	Fusly 1273.			Fusly 1274.					Comparison between Columns 2 and 5.		Per centage.
	Demand.	Collection.	Balance.	Demand.	Collection and remission.	Balance.	Subsequent collection up to 31st August.	Balance.	Increase.	Decrease.	
1	2	3	4	5	6	7	8	9	10	11	12
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Zemindary	2,91,599	2,17,083	74,516	2,91,385	1,63,176 75,539	52,670	41,849	10,821	...	214	...
Not permanently settled	30,10,592	29,62,529	48,063	28,11,851	27,56,005							53,846	25,376	28,470	...	1,98,741	6
Total...	33,02,191	31,79,612	1,22,579	31,03,236	29,21,181 75,539	1,06,516	67,225	39,291	...	1,98,955	6
Forest Revenue	10,553	10,067	496	4,277	2,267	2,020	...	2,020	...	6,276	60
Abkarry	95,658	85,821	9,837	1,46,065	80,081 48,833	17,151	17,151	...	50,407	...	53
Income tax	45,968	38,132	7,836	43,809	35,756							8,053	6,519	1,534	...	2,159	5
Sea Customs	11,867	11,867	..	3,362	3,362	...	...	...	...	8,505	7
Salt	8,03,643	8,03,643	...	6,81,683	6,81,683	...	...	...	...	1,21,960	15
Stamps	68,730	68,730	...	77,556	77,556	...	...	...	8,826	...	13
Grand Total...	43,38,610	41,97,862	1,40,748	40,59,988	38,01,876 1,24,372	1,33,740	90,895	42,845	59,233	3,37,855	...
					29,26,248			Deduct increase	59,233		
								Net decrease		2,78,622	

Vide paragraphs 29 @ 33.

47. The causes for the decrease in the demand have already been explained above. The collections have decreased proportionately with the demand. The collection made on account of the total demand of the District in the year under report, amounts to Rupees 38,01,876. There was a balance of Rupees 1,33,740 at the close of the year, of which Rupees 90,895 have since been collected up to the end of August 1865. The remaining Rupees 42,845 will be collected as early as practicable.

48. The following statement will show the arrears outstanding at the commencement of the Fusly 1274, the subsequent collections, and the particulars regarding the remaining balance, explaining how much of it is recoverable, how much doubtful, and how much irrecoverable :—

SETTLEMENT REPORT OF

Items.	Arrears at the beginning of Fusly 1274.	Deduct Collections.			Balance.	Subsequent collections up to 31st August 1865.	Balance.			
		Within the Fusly.	Remissions.	Total.			Recoverable.	Doubtful.	Irrecoverable.	Total.
1	2	3	4	5	6	7	8	9	10	11
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Zemindary	74,516	74,516	...	74,516	...	...	...	...	...	...
Ryotwary, &c.	88,755	85,086	341	35,427	53,328	672	15,987	11,745	24,924	52,656
Total...	1,63,271	1,09,602	341	1,09,943	53,328	672	15,987	11,745	24,924	52,656
Forest Revenue... ..	496	496	...	493	...	...	...	...	...	...
Abkarry	9,837	9,287	...	9,287	550	275	275	...	...	275
Income tax	8,115	7,474	198	7,672	443	76	...	367	...	367
Grand Total...	1,81,719	1,26,859	539	1,27,398	54,321	1,023	16,262	12,112	24,924	53,298

The particulars of column 10 are entered in the accompanying Memorandum.

Coercive measures employed in collecting revenue.

49. A greater part of the revenue was collected easily on account of the high prices of grain. In thirty-four villages, personal property to the value of Rupees 1,756-1-5, belonging to ninety individuals, was attached for arrears amounting to Rupees 2,541-3-4. Out of which, property valued at Rupees 124-6-9 only was sold within the year.

Collections and charges.

50. In the subjoined statement the Collections and Charges are given, the particulars of which appear in Statement No. 14 :—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Collections	42,52,337	39,28,734	.....	3,23,603
Charges	2,33,184	2,09,983	.....	23,201

51. The decrease in the collections is caused by the large remissions rendered necessary by the storm in November.

52. In charges, an increase was caused, because the collector's salary, during his absence on leave in Fusly 1273, was debited to this year, because some salaries were increased, and additional Gumastahs appointed, and because of repairs made to some salt platforms injured by the inundation in November, &c. But as there was a decrease in the amount of salt stored owing to the effects of the cyclone, and as the salaries of the salt establishment were reduced according to the new scale, and as the wages of Village Naikwadies, &c., which were charged up to Fusly 1273 under the head "Extra Charges, Land Revenue," were paid in this year from Local Funds, there was a net decrease of Rupees 23,201.

Village Accounts.

53. Under the orders published in the District Gazette, agreeably to the Board's instructions, dated 18th January 1864, the Village accounts were examined by the Revenue Inspectors, and also by the Taluk servants, when occasion, called them to visit any villages. These accounts, as well as the Taluk accounts, were examined during the time of the settlement of each Taluk by an Accountant deputed, from the Huzur for the purpose, and by the Settlement Officer himself, in accordance with the orders of the Board, dated 18th January 1864. All the accounts prepared before the settlement were properly kept. The general Account Department is in an efficient state and the accounts are properly kept.

Lands acquired by Public servants.

54. None of the Huzur or the Taluk servants acquired new lands during the year under review.

SETTLEMENT REPORT OF

Sub-Division Report.

55. The Settlement Report of the Sub-division is herewith submitted.

Conduct of subordinate servants.

56. Having only taken charge of this District after the settlement had been completed, I am of course unable to offer any remarks concerning the conduct of the subordinate officers during the Fusly of which this is the report.

MASULIPATAM,
14th September 1865.

(Signed) T. A. N. CHASE,
Acting Collector.

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SUB-COLLECTORATE.

1. I have the honor to submit my report on the settlement of the land and extra sources of Revenue of the Taluks in the Sub-division for Fusly 1274, accompanied with the usual Statements.

2. Having joined the District in the middle of March last, the Taluk of Guntur was alone settled by me.

3. The following Statement will show the several places at which the Jummabandy was held.

Names of Officers.		Taluks.	Places at which the Settlement was held.	Number of days.	Total number of days.
G. Thornhill, Esq., Collector.	1	Bapatla.	Bapatla.	11	11
A. R. Hutchins, Esq., Sub-Collector.	2	Guntur.	Guntoor.	17	17
W. D. Horsley, Esq., Sub-Collector.	3	Rajapeta.	Nararavupeta.	27	27
V. Venkatachellum, Deputy Collector.	4	Krosur.	Krosur.	3}	41
			Amaravati.	38}	

4. No change took place in the number and tenure of the villages during the year under report.

5. The marginal abstract will show the increase in the number of Puttahs distributed to the Ryots over that of last year; the cause of this

Fuslies.	New Puttahs.	Old Puttahs.
1273... ..	8,339	43,891
1274... ..	21,988	32,426

will be seen from the report submitted by my predecessor, Mr. Horsley, on the 23rd Decem-

ber last, regarding the storm of 1st November 1864. The increase in the number of Puttahs was caused by giving fresh Puttahs to the Ryots whose old Puttahs were destroyed by the late storm, and from the fact that stranger Ryots took up lands to a greater extent than usual.

The Season.

6. The quantity of rain that fell during the current year is somewhat above that of the last year. Although the storm of 1st November destroyed cholam and other crops, yet the prices of grain having risen, the condition of the merchants is improving, and the Ryots have also paid their shists without resort being had to coercive measures.

SETTLEMENT REPORT OF

7. The Statement below will show the quantity of rain that fell during the year under report.

Months.	Fusly 1273.		Fusly 1274.	
	Inches.	Cents.	Inches.	Cents.
1. April	3	80	...	...
2. May ... ..	...	2	2	58
3. June	1	40	2	45
4. July	4	63	5	43
5. August... ..	1	15	6	2
6. September	4	57	3	51
Total...	15	57	19	99
7. October	5	15	2	50
8. November ..	...	48	...	...
9. December ... ..	...	...	...	28
10. January ... ..	...	...	...	...
11. February ... ..	...	...	2	...
12. March ... ..	...	...	...	...
	5	63	4	78
	21	20	24	77

8. The early crops, Sazza, Gidda Jonna, Mokka Jonna and Korra gave a very good return; but the dry crops, viz, Zilama, Velavadam and Badama, as also other crops such as red-gram, and in part the later crops of Magani, and the whole of the Pedda Jonna crops have been destroyed by the storm of 1st November. Bengal gram, black gram, lamp-oil seed, and Variga crops being destroyed by the insects gave only a scanty out-turn. Cotton crops also yielded a scanty produce from the above cause; Indigo and garden crops yielded well.

9. The hire of coolies in Guntoor is from two to four Annas each per diem as in last year, and in the villages it is paid in grain.

10. In certain villages of the Sub-division, fever and ague prevailed to a small extent, and in others some have died from cholera, and many suffered from small-pox.

11. From want of rain, the cattle have suffered heavily.

12. The following Statement will show the result of vaccination :—

Fuslies.	Cases in which pustules came out.	Cases in which no pustules came out.	Total.
1272... ..	5,733	619	6,352
1273... ..	4,727	509	5,236
1274... ..	4,897	670	5,567

Vaccination was carried on during the year under report to a much greater extent than in the preceding year.

Prices of Grain.

13. The following particulars will show the prices of grain.

Grains.	In Fusly 1273 per Garisa.	In Fusly 1274 per Garisa.
1. Paddy, first sort... ..	205	198
Do. second sort... ..	201	187
2. Jonna	233	204
3. Sazza	218	174
4. Horse-gram	223	251
5. Varigelu... ..	192	131
6. Tamidela... ..	177	174

14. Ryots' holdings.

The following Statement will show the extent of land in the Ryots' occupation and their shist.

Items.	Crops.	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
		A.	Shist.	A.	Shist.	A.	Shist.	A.	Shist.
Lands under occupation.	Dry... ..	686,993	1,184,882	728,706	1,253,436	41,713	68,554	...	...
	Wet... ..	30,527	188,242	32,730	201,124	2,203	12,882	...	...
	Garden ...	2,630	12,080	2,651	12,173	21	93	...	...
	Total...	720,150	1,385,204	764,087	1,466,733	43,937	81,529	...	...
Cultivated...	Dry... ..	612,280	1,075,558	637,807	1,120,913	25,527	45,355	...	...
	Wet... ..	29,665	182,931	32,071	197,260	2,406	14,329	...	...
	Garden ..	2,405	11,329	2,359	11,218	...	...	46	111
	Total...	644,350	1,269,818	672,237	1,329,391	27,887	59,573	...	...

This increase is attributable to the Ryots having relinquished dry, wet, and garden lands, and taken up a greater extent of waste for cotton cultivation.

15. The cause of their doing so was the great rise that had taken place in the prices of cotton and grain.

16. The following will show the extent of land taken up and relinquished.

Fuslies.	IN THE OCCUPATION OF RYOTS.		OF WHICH RELIN-QUISHED.		EXTENT NEWLY TAKEN UP.	
	A.	Shist.	A.	Shist.	A.	Shist.
1273	6,77,478	13,17,062	5,161	29,968	49,104	1,08,049
1274	7,21,421	13,95,144	7,085	19,980	50,387	96,325
Increase... ..	43,943	78,082	1,924	...	1,283	...
Decrease... ..	...	...	...	9,988	...	11,724

The amount of lands relinquished in Fusly 1274 was greater than that in Fusly 1273. Under paragraph 15 of the Board's Proceedings, dated 19th June 1863, No. 3,635, mamul or customary remission, to the amount of Rupees 15,832, were included in the Shist of relinquished lands of Fusly 1273, whereby a decrease of Rupees 9,988 was occasioned in the Shist of the relinquished lands of Fusly 1274. A small extent of Magani, or wet lands, bearing higher rate of Shist was also included in lands taken up in Fusly 1274. Consequently, there appears a decrease in the Shist of the lands taken up in Fusly 1274.

17. The following are the particulars of entire waste in the Ryots' holdings for which remission was granted, as per enclosure of Statement No. 3 marked B.

Items.	FUSLY 1273.*		FUSLY 1274.		INCREASE.		DECREASE.	
	A.	Shist.	A.	Shist.	A.	Shist.	A.	Shist.
Dry... ..	...	...	35	56	35	56	...	...
Wet	1,271	9,939	601	4,700	...	...	470	5,239
Total...	1,271	9,939	636	4,756	...	...	635	5,183

In the Taluk of Guntoor, which was settled by myself, there was entire Magany waste to the extent of A. 10 C. 32, bearing a Shist of Rupees 69.5-0; this represents remission that was granted on land left fallow owing to the want of rain in a certain village; the rest wet waste belongs to the other three Taluks, and the dry waste to that of Krosur Taluk settled by the Deputy Collector.

SETTLEMENT REPORT OF

18. The following Statement will show the details of the remission :—

Items.	Particulars of remission.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Hangama remission.	1. Remission on dry waste	58 0 0	16,589 5 8	16,581 5 8	... ..
	2. Do. on crops withered ... ..	... ..	6 3 2	6 3 2	... ..
	3. Do. loss of produce ... ..	... ..	1,11,244 3 7	1,11,244 3 7	... ..
	Total dry...	58 0 0	1,27,839 12 5	1,27,781 12 5	... ..
	4. Do. Nunjah waste... ..	4,791 4 7	3,367 15 1	... ..	1,423 5 6
	5. Do. on crops withered	7,029 15 5	626 9 3	... ..	6,403 6 2
	6. Loss of produce.	890 11 2	2,668 14 8	1,778 3 6	... ..
	7. Do. on land ploughed	1,190 12 2	107 9 8	... ..	1,083 2 6
	8. Do. loss of crop by excessive water	1,426 8 3	2,232 6 8	805 14 5	... ..
	Total wet...	15,329 3 7	9,003 7 4	2,584 1 11	8,909 14 2
	9. Do. on garden waste ... ..	... ..	17 4 2	17 4 2	... ..
Mamul remission.	10. Do. on crops withered ... ..	... ..	27 9 0	27 9 0	... ..
	11. Loss of produce.	... ..	296 13 4	296 13 4	... ..
	Total...	... ..	341 10 6	341 10 6	... ..
	Total Hangama remission...	15,387 3 7	1,37,184 14 8	1,30,707 8 10	8,909 14 2
	12. On Vandras ...	5,517 0 0	5,213 4 1	... ..	303 11 11
	13. Baratams... ..	10 12 0	10 12 0	... ..	... ..
	14. Bayayats, or customary remission to village Munsiffs and Pettandars ...	56 0 0	56 0 0	... ..	... ..
	15. Vandras of Currums and salaries of the Munsiffs... ..	9,444 5 1	9,643 4 3	198 15 2	... ..
	16. Salaries of Currums and Baratams, &c. ...	256 0 0	256 0 0	... ..	... ..
	Total...	15,284 1 1	15,179 4 4	198 15 2	303 11 11
	Total Hangama and Mamul remission.	30,671 4 8	1,52,364 2 7	1,30,906 8 0	9,213 10 1
Net increase...				1,21,692 13 11	

19. Of which remission granted for the Guntur Taluk :—

	RS.	A.	P.
For dry	60,661	4	0
For wet	377	14	0

61,039 2 0, under the Orders of

Government, No. 102, Revenue Department.

A remission of two Annas in the Rupee on the whole dry crops destroyed by the late storm, inclusive of Cholum crop of the village of Atmakur, in which there was an extensive wet cultivation, and at four Annas in the Rupee on the dry Shist of all the Seri villages in which Cholum alone was sown, and at two Annas in the Rupee on the other dry crops in the said villages, was granted. The remission allowed with reference to the said Orders relates only to dry crops. In but a single village was remission granted upon Magani lands, viz., Mutlur, which had no means of irrigation. The first dry rate Shist on the lands in question has been levied. Exclusive of the remission granted for the Taluk of Guntur, the remainder, Rupees 76,145-12-3, belongs to the other three Taluks of the Sub-division.

20. The remission granted on dry and garden lands was the result of the destruction of crops by the late storm of 1st November 1864. There was a decrease in the wet remission above that of the last Fusly.

21. The cause of the decrease in the usual Vandra is explained below. Certain Vandra lands were relinquished by certain men; some had let out their Vandra lands to sub-tenants, in which case the Vandra was disallowed at the settlement, and some claimants of Vandra have (since) died. By carrying to account such items, the decrease has arisen.

22. Increase to the salaries of certain village Munsiffs having been made during the settlement, an increase of Rupees 198-15-2 resulted in this head of salaries to the Munsiffs, and Vandra to Curnums.

23. The following Statement will show the particulars of the Ryotwari sundry items of revenue :—

Items.	Fusly 1273.	Fusly 1274.	Decrease.
1. Inam Jodi	20,125 9 6	... ..	20,125 9 6
2. Do. Quit-rent	25,798 13 6	... ..	25,798 13 6
Total...	45,924 7 0	... ..	45,924 7 0

24. Under the Orders of the Board of Revenue, dated 31st August 1864, No. 5,631, the items of Jodi and quit-rent have been entered in the Sundry items of Land Revenue. Hence there appears a decrease in the Ryotwari Sundry Items.

25. Land Miscellaneous and Forest Revenue.

I. Quit-rent on Bungalows and Gardens.

No remarks.

	RS.	A.	P.
Fusly 1273	27	10	10
Do. 1274	27	10	10

SETTLEMENT REPORT OF

II. Shist on lapsed Inams.

	RS.	A.	P.
Fusly 1273	94	7	0
Do. 1274	216	10	7
Increase...	122	3	7

The collection of Shist of previous Fuslies on such Inams was the cause of the increase.

III. Shist on the lands of the Hill sides.

	RS.	A.	P.
Fusly 1273	11	6	0
Do. 1274	11	6	0
Increase...	11	6	0

This was included in the Ryotwari items of Fusly 1273. Hence the increase.

IV. Of the disputed boundary lands.

	RS.	A.	P.
Fusly 1273.....	2	0	0
Do. 1274.....	2	0	0
Increase...	2	0	0

Disputes having arisen that two villages have encroached upon the adjoining fields, the Shist thereof was entered in this item.

V. Rent on Topes and Gardens.

	RS.	A.	P.
Fusly 1273	1,174	2	8
Do. 1274	286	4	11
Decrease...	887	13	9

up to the end of last Fusly, but was separated from it in the current Fusly. Hence the decrease.

The trees of these gardens suffered heavily from the storm of 1st November, owing to which some remission was granted on them; as the trees have not entirely yielded, no Durkhasts were received for them, although the terms of rent have expired. The Dowle of the item No. 6 was entered in the above item

VI. Rent on trees scattered over fields.

	RS.	A.	P.
Fusly 1273.....	231	10	0
Do. 1274.....	231	10	0
Increase...	231	10	0

This consists of the Shist levied on Palmyra and Coconut trees. The said item in Guntur and Bapatla Taluks was entered in No. 5 in Fusly 1273. Hence the cause of this increase.

VII. Sale of Lanka lands formed by the river.

	RS.	A.	P.
Fusly 1273... ..	825	12	0
Do. 1274.....	890	9	2
Increase...	64	13	2

As this is a trifling increase, it needs no remark.

VIII. Lands cultivated subsequently to the Settlement.

	RS.	A.	P.
Fusly 1273... ..	2,184	8	5
Do. 1274.....	1,896	1	6
Increase...	288	6	11

Of this a small extent belongs to the Shist of former Faslis on lands in the occupation of Ryots, and of those ploughed without authority. These items being less than that of last Fusly caused a decrease in the net amount.

IX. Tiruvajasti on Zemindar and Inam lands.

	RS.	A.	P.
Fusly 1273.....	5,356	1	4
Do. 1274.....	5,490	12	0
Increase...	134	10	8

Tiruva was levied under the rules on dry Inam lands of Seri villages watered from the Kristna channels. The usual Tiruva was fixed on lands irrigated from tanks repaired at the Government expense. The improved cultivation of lands was the cause of an increase.

X. Tiruva on Charitable Gardens.

	RS.	A.	P.
Fusly 1273.....	0	12	0
Do. 1274.....	0	12	0
Increase...	0	12	0

This was levied as trees were watered from the tanks repaired at the expense of Government.

XI. Tiruvajasti on Ryotwarry lands.

	RS.	A.	P.
Fusly 1273.....	...	...	...
Do. 1274.....	1,245	15	4
Increase...	1,245	15	4

Tiruva was levied under the rules on dry, wet, and garden crops raised in dry and garden lands, and the usual Tiruva on lands watered from the tanks repaired at Government cost. This was entered under the head of Miscellaneous Items, in accordance with the Proceedings of the Board of Revenue, dated 31st August 1864, No. 5,631. Hence the increase.

XII. Quit-rent and Bediga on Inams in Seri villages.

	RS.	A.	P.
Fusly 1273.....	...	...	...
Do. 1274.....	46,087	5	9
Increase...	46,087	5	9

Similar amount of Rupees 45,924-7-0 was entered under the head of Ryotwarry Item for Fusly 1273, and under the above Proceedings, mentioned in remark to No. 11, the same is carried to the head of Miscellaneous Items. The Quit-rent on newly issued Puttahs being entered in the Dowle, there appears an increase of Rupees 162-14-9.

XIII. Pullari and cultivation of Poramboke lands.

	RS.	A.	P.
Fusly 1273.....	...	...	...
1. Pullari.....	7,589	3	9
2. Sale of long grass.....	61	0	0
3. Cultivation of Poramboke lands.....	557	4	3
	8,407	8	0
For Fusly 1274.....	7,886	6	4
Decrease.....	521	1	8

The extent of cultivation of Poramboke lands is far below that of Fusly 1273. No sale of grass took place. Hence the decrease.

XIV. Rent of Palmyra tees.

	RS.	A.	P.
Fusly 1273.....	2	0	0
Do. 1274.....	...	...	...
Decrease.....	2	0	0

This being entered under the item No. 5 for Fusly 1274, the decrease arose.

XV. Chayroot rent.

	RS.	A.	P.
Fusly 1273.....	7	0	0
Do. 1274.....	2,427	8	0
Increase.....	2,420	8	0

No one rented this in Fusly 1273; but it was rented in Fusly 1274.

XVI. Sale of trees.

	RS.	A.	P.
Fusly 1273.....	...	...	...
Do. 1274.....	851	2	10
Increase.....	851	2	10

This was included in the item No. 17, in Fusly 1273.

XVII. Sale of trees and Palmyra leaves.

	RS.	A.	P.
Fusly 1273.....	848	15	9
Do. 1274.....	1,981	6	0
Increase.....	1,132	6	3

Many of the houses and trees having been blown down from the storm of 1st November, trees and leaves were purchased to a greater extent than last year. Hence the increase.

SETTLEMENT REPORT OF

XVIII. Quit-rent not carried to the Dowle.

	RS.	A.	P.
Fusly 1273	151	12	8
Do. 1274	1,333	6	8
Increase	1,181	10	0

Quit-rent from Fuslies 1270 to 1273, as per Inam Puttahs received in Fusly 1274.

XIX. Sale of Indigo plants.

	RS.	A.	P.
Fusly 1273 .....	...	...	..
Do. 1274	7	12	0
Increase	7	12	0

This is a new item altogether. The amount was realized by the sale of Indigo plants in Seri lands relinquished by the Ryots, the plants having put forth fresh leaves after relinquishment.

XX. Excess collection above the demand.

	RS.	A.	P.
Fusly 1273	92	8	1
Do. 1274	38	5	4
Decrease	54	2	9

As village Officers acted without fraud or mistake in collecting the revenues, the decrease has resulted.

XXI. Revenue fines.

	RS.	A.	P.
Fusly 1273	704	0	0
Do. 1274	574	12	0
Decrease	129	4	0

Requires no remark.

XXII. Savings and refund.

	RS.	A.	P.
Fusly 1273	63	9	7
Do. 1274	276	6	10
Increase	212	13	3

Do.

XXIII. Commission on sale of property attached for arrears of revenue.

	RS.	A.	P.
Fusly 1273	10	6	4
Do. 1274 .....	...	...	...
Decrease	10	6	4

The amount due having been paid without the sale being executed the decrease arose.

XXIV. Refund of an unexpended portion of a sum sanctioned for the repair of a pandal before the Cutcherry.

	RS.	A.	P.
Fusly 1273 .....	...	...	...
Do. 1274	5	11	0
Increase	5	11	0

No remark.

XXV. Amount in deposit on service Inams of dismissed village servants.

	RS.	A.	P.
Fusly 1273	59	13	6
Do. 1274 .....	...	...	...
Decrease	59	13	6

This has been entered under the head of Local Fund with reference to the Proceedings of the Board of Revenue quoted above.

XXVI. Emoluments of dismissed village servants.

Refer to remark No. 25.

	RS.	A.	P.
Fusly 1273	322	13	3
Do. 1274 ... ..	...	...	...
Decrease...	322	13	3

XXVII. Sale of unoccupied lands.

No such sale took place in Fusly 1274.

	RS.	A.	P.
Fusly 1273... ..	51	0	0
Do. 1274... ..	...	...	...
Decrease...	51	0	0

XXVIII. Law charges.

None incurred during Fusly 1274.

	RS.	A.	P.
Fusly 1273... ..	18	7	4
Do. 1274... ..	...	...	...
Decrease...	18	7	4

Forest Revenue.

1. Rent of Jungle Soap-nuts.

No one came forward to rent Soap-nuts in Fusly 1274, as the trees have suffered severely by the storm of 1st November 1864.

	RS.	A.	P.
Fusly 1273... ..	1,150	0	0
Do. 1274... ..	...	...	...
Decrease...	1,150	0	0

Rent on building materials.

	RS.	A.	P.
Fusly 1273	234	6	5
Do. 1274..... ..	620	6	6
Increase...	386	0	1

Under the Board's Circular, dated 27th November 1860, No. 5,497, this relates to the Jungle Conservancy Fund collected in the Taluks of Krossur and Rajapetta. A great amount of materials having been purchased to re-build the houses blown down by the storm consequently this increase has resulted.

26. The following Statement will show the state of Cotton and Indigo:—

Items.	Fuslies.		Increase.
	Cultivated in 1273.	Cultivated in 1274.	
	Acres.	Acres.	Acres.
Cotton.....	89,281	123,339	34,508

There being a good demand for Cotton in the beginning of Fusly 1274, the Ryots were induced to cultivate Cotton to a much larger extent.

	Fusly 1273.	Fusly 1274.	Decrease.
	Acres.	Acres.	Acres.
Indigo.....	12,404	9,576	2,828

There being but a small demand for this article in the beginning of Fusly 1274, the decrease was caused.

27. The following Statement will show the demand of Land Revenue :—

ITEMS.	Fusly 1273.			Fusly 1274.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Ryotwarry	14,03,625	3	2	13,14,369	3	11	...	...	...	89,255	15	3
2. Shrotriem	18,19	9	10	18,731	11	10	534	2	0	...	...	...
3. Miscellaneous ... ..	...	...	...	71,769	15	1	71,769	15	1	...	...	...
Total...	14,21,822	13	0	14,04,870	14	10	72,304	1	1	89,255	15	3

28. Particulars of the decrease in the Ryotwarry items.

	RS.	A.	P.
1. Net increase as per Statement under paragraph 18 of the report in Hangama and usual remissions... ..	1,21,692	13	11
2. Amount of Tiruvajasti entered under the head of Ryotwarry in Fusly 1273, and carried to the head of Land Revenue Miscellaneous in current Fusly	3,167	11	11
3. Quit-rent and Jodi entered under the head of Ryotwarry for Fusly 1273, and carried to the head of Land Revenue Miscellaneous of Fusly 1274	45,924	7	0
	1,70,785	0	10
Deduct increase on lands taken up in Fusly 1274 as per paragraph 14 of this report	81,529	1	7
Net Decrease...	89,255	15	3

29. Increase in Shrotriem.

In Fusly 1273 Tiruvajasti was levied at one Rupee eight annas per acre on Agraharum dry lands newly cultivated as wet under the influence of Kistna channel water.

In Fusly 1274, an additional Tiruva of one Rupee eight annas per acre being imposed on such lands, and quit-rent being newly imposed on a certain Agraharum, there appears an increase to the net amount.

30. The item of Land Revenue Miscellaneous was entered under the head of extra sources of revenue for Fusly 1273, which in Fusly 1274 was carried to the head of Land Revenue with reference to the Board's Proceedings mentioned in paragraph 24 of this report.

31. The following Statement will show the details of increase and decrease in the Dowle of Sundry Sources of Revenue for Fuslies 1273 and 1274 :—

ITEMS.	Fuslies 1273.			Fuslies 1274.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Income tax	10,468	1	9	12,697	10	6	2,229	8	9	...	...	...
2. Stamps	24,465	14	0	28,747	11	0	4,281	13	0	...	...	...
3. Sea Customs	415	9	6	...	...	...	...	...	...	415	9	6
Total	35,349	9	3	41,445	5	6	6,511	5	9	415	9	6
							Net increase.					
							6,095	12	3			

The increase in Income tax is accounted for by its having been imposed on several individuals who were not assessed in Fusly 1273.

The increased sale of stamps calls for no remark.

32. The undermentioned Statement will show the demand of all sources of Revenue.

ITEMS.	Particulars.	Dowle of Fusly 1273.			Dowle of Fusly 1274.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Land Revenue.	1. Ryotwari	14,03,625	3	2	13,14,369	3	11	...	...	...	89,255	15	3
	2. Shrotriem	18,197	9	10	18,731	11	10	534	2	0	...	...	...
	3. Miscellaneous .....	...	...	...	71,769	15	1	71,769	15	1	...	...	...
	Total	14,21,822	13	0	14,04,870	14	10	72,304	1	1	89,255	15	3
2. Other Sources.	1. Income tax ...	10,468	1	9	12,697	10	6	2,229	8	9	...	...	...
	2. Stamps	24,465	14	0	28,747	11	0	4,281	13	0	...	...	...
	3. Sea Customs ...	415	9	6	...	...	...	...	...	...	415	9	6
	Total	35,349	9	3	41,445	5	6	6,511	5	9	415	9	6
	Grand Total	14,57,172	6	3	14,46,316	4	4	78,815	6	10	89,671	8	9
3. Extra Revenue.	1. Land Revenue.	20,402	8	9	...	...	...	...	...	...	20,402	8	9
	2. Forest do. ...	1,384	6	5	620	6	6	...	...	...	763	15	11
	3. Income tax ...	8	14	9	...	...	...	...	...	...	8	14	9
	4. Stamps	1,304	13	0	...	...	...	...	...	...	1,304	13	0
	Total	23,100	10	11	620	6	6	...	...	...	22,480	4	5
4. Interest.	Land Revenue	23	10	0	8	12	9	...	...	...	14	13	3
	Total	14,80,296	11	2	14,46,945	7	7	78,815	6	10	1,12,166	10	5
								Net decrease.			33,351	3	7

SETTLEMENT REPORT OF

33. The following Statement will show the Demand, Collection and Balance:—

Items.	Particulars.	Fusly 1273.						Fusly 1274.						Subsequent collection up to 31st July.	Balance in aircars.		
		Demand.		Collection within the Fusly.		Balance.		Demand.		Collection within the Fusly.		Balance.					
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.				
Land Revenue	Ryotwari ...	14,03,825	0 0	14,01,042	0 0	2,583	0 0	13,14,369	0 0	13,10,136	0 0	4,233	0 0	2,128	0 0	2,105	0 0
	Shrotriem ...	18,198	0 0	17,761	0 0	437	0 0	18,732	0 0	16,556	0 0	2,176	0 0	1,289	0 0	887	0 0
	Miscellaneous ...	...	...	...	...	...	...	71,770	0 0	68,427	0 0	3,343	0 0	1,149	0 0	2,194	0 0
	Total...	14,21,823	0 0	14,18,803	0 0	3,020	0 0	14,04,871	0 0	13,95,119	0 0	9,752	0 0	4,566	0 0	5,186	0 0
Other Revenue.	Income Tax ...	10,468	0 0	9,895	0 0	573	0 0	12,697	0 0	11,428	0 0	1,269	0 0	628	0 0	641	0 0
	Stamps ...	24,466	0 0	24,466	0 0	...	...	28,748	0 0	28,748	0 0	...	...	...	...	...	...
	Sea Custom ...	415	0 0	415	0 0	...	...	...	...	...	...	...	...	...	...	...	...
	Total...	35,349	0 0	34,776	0 0	573	0 0	41,445	0 0	40,176	0 0	1,269	0 0	628	0 0	641	0 0
Extra Revenue.	Total Land and other Revenue...	14,57,172	0 0	14,53,579	0 0	3,593	0 0	14,46,316	0 0	14,35,295	0 0	11,021	0 0	5,194	0 0	5,827	0 0
	Land ...	20,403	0 0	19,332	0 0	1,071	0 0	...	...	...	...	...	...	...	...	...	...
	Forest Revenue ...	1,384	0 0	1,984	0 0	300	0 0	629	0 0	620	0 0	...	...	...	...	...	...
	Other do. ...	1,314	0 0	1,314	0 0	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Land Revenue ...	Total...	23,101	0 0	21,730	0 0	1,371	0 0	620	0 0	620	0 0	...	...	...	...	...	...
	Grand Total...	14,80,273	0 0	14,75,309	0 0	4,964	0 0	14,46,936	0 0	14,35,915	0 0	11,021	0 0	5,194	0 0	5,827	0 0
	Interest on Land Revenue ...	24	0 0	24	0 0	...	...	9	0 0	9	0 0	...	...	...	...	...	...
		14,80,297	0 0	14,75,333	0 0	4,964	0 0	14,46,945	0 0	14,35,924	0 0	11,021	0 0	5,194	0 0	5,827	0 0

34. Of the Dowle of the Sub-division for Fusly 1274, Rupees 14,46,945, a sum of Rupees 14,35,924 was collected within the Fusly, and Rupees 9,194 were subsequently collected before the end of Fusly.

35. The following Statement will show the particulars of the old balances and their collection, &c:—

ITEMS.	DEDUCTION.			Balance up to the end of Fusly 1274.	Subsequent collections up to 31st July, Fusly 1275.	BALANCE.				
	Arrears outstanding at the commencement of Fusly 1274.	Collection within the Fusly 1274.	Remission			Total.	Recoverable Arrears.	Doubtful.	Irrecoverable.	Total.
I	2	8	4	5	6	7	8	9	10	11
Land Revenue ...	RS. A. P. 19,874 4 3	RS. A. P. RS. A. P. 1,678 15 0	RS. A. P. 1,678 15 0	RS. A. P. 18,195 5 3	RS. A. P. 18 12 6	RS. A. P. 520 6 3	RS. A. P. 8,808 7 1	RS. A. P. 18,176 8 9	RS. A. P. 15 10 0	RS. A. P. 18,192 2 9
Income Tax	643 13 9	503 14 9	567 7 9	76 6 0	60 12 0	...	...	...	...	...
Total...	20,518 2 0	2,182 13 9	2,246 5 9	18,271 11 3	79 8 6	520 6 3	8,863 5 5	18,192 2 9	...	...
Forest Revenue .	300 0 0	300 0 0	300 0 0	...	...	...	...	...	...	...
	20,818 2 0	2,482 13 9	2,546 6 9	18,271 11 3	79 8 6	520 6 3	8,863 5 5	18,192 2 9	...	...

36. Of the above arrears, the amount remaining due, and entered as doubtful in Column 9 of the Statement, depends on the disposal of certain Inam and other Seri land cases, especially of Bapatla taluk; and the arrears of Column 10 require sanction for remission.

37. With reference to paragraph 18 of the Board's Miscellaneous Circular, No. LXVI, I have to report^d that my predecessor,* during the Settlement of the Taluk of Rajapeta, examined the Taluk and certain Village accounts, and I have myself examined the accounts of Guntur Taluk settled by me; there were found certain small and unimportant omissions, to correct which the necessary orders on the subject have been issued to the Taluk. I will address you more fully on the subject hereafter, with reference to paragraph 18 of the Board's Miscellaneous Circular, No. LXVI.

* Mr. Horsley.

38. No registrations of lands acquired by Public servants of the Sub-division have been made during the year under report.

39. Conduct of Public Servants.—Having only joined the District in March last, I had scarcely time before the close of the Fusly to form any opinion of the character of my subordinates. During the Settlement of the Guntur Taluk, I received most efficient help from the Tahsildar of Guntur, and I feel I can, with justice, endorse the high opinion that my predecessor entertained for him. I have every reason to believe that my Serishtadar, Kadapa Kristnaravu, keeps his own Department in good order, and has prepared the accounts connected with the Settlement in a very satisfactory manner.

40. I do not consider this is the place to say any thing on the conduct of the other Cutcherry servants, except that I have every reason to be satisfied with their work hitherto.

GUNTOOR,
21st August 1865.

(Signed) A. R. HUTCHINS,
Acting-Sub Collector.

SETTLEMENT REPORT

OF

NELLORE.

1. I have the honor to report on the revenue of this District for 1864-65, and submit the usual Statements and Reports of the Sub-Collector and the Deputy Collector in charge of the Salt Department.

Villages at which the Settlement was made.

2. The following Abstract shows where the settlement of each Taluk was made, by whom, and the dates on which it was concluded.

By whom made.	Names of Taluks.	Where made.	Dates by which completed.
J. W. B. Dykes, Esq., Collector ...	Ongole ...	Ongole	} 22nd January 1865.
		Addanki.....	
	Kanigiri	Kanigiri.....	} 11th February „
		Irlapadu.....	
Do. do.	Nellore	Gandavaram	} 16th March „
		Peduru	
J. B. Pennington, Esq., Acting Head Assistant Collector	Guduru	Kristnapatnam ..	} 2nd April „
		Dugarazupatnam.	
The Honorable J. C. St. Clair, Acting Sub-Collector.	Kavali ...	Kavali	} 21st January „
		Udayagiri ...	
	Duttaluru	Duttaluru	} 16th February „
		Kandukuru...	
	Machavaram	Machavaram	} 11th March „
		Singarayakonda...	
A. Tolasinga Mudali, Deputy Collector of Nayadupett.	Rapuru	Vedanaparti... ..	} 17th February „
		Podalakuru	
	Atmakuru ...	Devaraypalli... ..	} 24th March „
		Viruru	

SETTLEMENT REPORT OF

Variations in the Number and Tenure of Villages.

3. The variations in the number and tenure of villages are exhibited in the subjoined abstract :—

Items.		Fusly 1273.	Fusly 1274.	Increase.	Decrease.
Ryotwar.....	{ Smalley's surveyed villages...	87	87	...	...
	{ Do. Makata do. ...	381	381	...	...
	{ Traver's do. do. ..	127	127	...	...
	{ Settled by Mr. Stonehouse...	74	74	...	...
	{ Transferred from Kurnool ...	80	76	...	4
	{ Do. from Madras ...	47	47	...	...
	{ Settled by Mr. Dykes.....	79	81	2	...
Total...		875	873*	2	4
Rented	Rents for more than one year.	2	.....	.....	2
Favorable tenure..	{ Shrotriems	264	270	6	...
	{ Amarams	19	19	...	...
	{ Kattubadies	8	8	...	...
	{ Surva Inams	9	6	...	3
	{ Zemindary Villages	777	777	...	...
	{ Polems	22	22	...	...
Total...		1,099	1,102	6	3
Grand Total...		1,976	1,975	8	9
Net Decrease...		.....	.....	...	1

Nallaganlla.
Vitalapuram.
Umanabeswaram.
Balavenkatapuram.

Settlement Report for 1860-61, having been enfranchised by the Inam Department during the year under report, were transferred from the head of "Ryotwar" under which they were hitherto

* Chiruvella.
Sangam Yerraballi.

entered to the head of Shrotriems. Whilst the two villages* which were referred to in paragraph 3 of my last report as being under rent were settled by me and transferred to the head of Ryotwar as the term of their lease expired with Fusly 1273. There is thus a net decrease of two villages under "Ryotwar," and we have no longer any villages under the system of renting.

Pandluru.
Veminabbi Akkamaliapuram.
Penubarti Gopasamudram.

transferred to their proper head "Shrotriem," whilst Malichedu and Malichedu Hissa, which were hitherto entered as two distinct Shrotriem villages in the said Taluk were combined and settled by the Inam Department as one village, only one Title Deed, No. 841, being issued for both of them. These changes together with the transfer of the four villages referred to in the preceding clause account for a net increase of six villages under "Shrotriem," and a decrease of three under Sarva Inams showing upon the whole a net decrease of one village.

Puttals renewed and not renewed.

1st.—The four villages of the Kanigiri Taluk, specified in the margin, which are of the same description of Shrotriems as those referred to in Clause VIII, paragraph 9 of my

2nd.—The three villages of the Rapur Taluk, named in the margin, which were hitherto entered under "Surva Inams" having been enfranchised by the Inam Commissioner were

4. In their Miscellaneous Circular, No. XCIV, Board No. 5,631, dated 31st August

1864, the Board having directed that separate Puttahs should be granted for Miscellaneous Items, the Puttahs granted in the four Taluks settled by me were all renewed, whilst in the Taluks settled by the Acting Sub-Collector and the Deputy Collector of Naidupet, the Puttahs have not been renewed in the same manner, although separate Puttahs for Miscellaneous Items were granted according to the Board's Orders. The annexed Statement gives the details of Land Revenue Puttahs renewed and not renewed as required by the Board in their Circular of the 24th July 1861, No. 3,943, as well as the Miscellaneous Puttahs :—

Division.	Taluks.	Land Revenue Puttahs not renewed.			Land Revenue Puttahs "renewed."	Total Land Revenue Puttahs.	Miscellaneous Puttahs.
		Altogether unaltered.	Modified by additional entries.	Total.			
Principal Division.		No.	No.	No.	No.	No.	No.
	Guduru ... ..	...	...	..	8,290	8,290	7,037
	Rapuru	3,122	1,467	4,589	480	5,069	4,173
	Nellore ... ..	...	...	...	13,269	13,269	12,799
	Atmakuru	7,781	2,200	9,981	1,470	11,451	10,365
	Kavali	5,003	1,002	6,005	246	6,251	5,943
	Udayagiri	3,025	788	3,813	258	4,071	2,925
	Total...	18,931	5,457	24,388	24,013	48,401	43,242
Sub-Division.	Kandukuru	7,619	1,493	9,112	641	9,753	9,799
	Kanigiri ... ..	...	...	...	3,219	3,249	1,254
	Ongole ... ..	...	...	...	10,217	10,217	9,463
	Total...	7,619	1,493	9,112	14,107	23,219	20,516
	Grand Total...	26,550	6,950	33,500	38,120	71,620	63,758

	rs.
1274	71,620
1273	67,463
Increase...	4,157

1st.—The Land Revenue Puttahs granted during the year under report exceeds those granted in the preceding year by 4,157, which is owing to an increased area brought under occupation, as well as to ordinary causes.

2nd.—The items which were formerly entered under "Ryotwar Sundry," and which are now transferred to "Miscellaneous," will be found in detail in Statement No. 9. The items for which Miscellaneous Puttahs have been granted are those which were previously entered in Puttahs, viz. :—

1. Stala Kurnums Russums.
2. Pulari.
3. Chittetiwar Russums.
4. Urtawar do.
5. Bhalaravu do.,

and the Road Fund which is not a Miscellaneous item was entered, I may add, as usual in the Land Revenue Puttahs.

SETTLEMENT REPORT OF

Season.

5. The season as will be seen from the following Statement has not been very favorable, and as a rule the supply stored for rice cultivation was poor.

Months.	Inches.	Months.	Inches
1864 April... ..	0.06	1864 October... ..	6.73
„ May... ..	0.73	„ November... ..	9.8
„ June... ..	0.69	„ December... ..	1.34
„ July... ..	2.93	1865 January... ..	...
„ August... ..	4.42	„ February... ..	...
„ September... ..	1.27	„ March... ..	0.0
First half year...	10.1	Second half year...	17.88
		Total rain-fall for the year.	27.98

Sanitary State.

6. The state of the public health has also been unsatisfactory. Cholera has been particularly severe in Nellore itself, and the Kavali and Rapuru Taluks having alone escaped; in the latter Taluk the disease has broken out in the current year with great violence. Small-pox in addition has prevailed more or less throughout the country, and the cattle have suffered from diseases, the result of excessive heat.

Prices of Agricultural Products.

7. The prices of the chief agricultural products were very high, and with the exception of Paddy, first sort, and Cotton, they exceeded the rates of Fusly 1273 as shown below. The variation is slight as compared with the preceding year, and the same remarks apply.

Products.	Fusly 1273, per Garce.	Fusly 1274, per Garce.	COMPARISON.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Paddy, 1st sort	195	188	...	7
Do. 2nd do.	177	187	10	...
Jonna	204	206	2	...
Sujja	182	187	5	...
Horse-gram	218	235	17	...
Raggy	178	183	5	...
Cotton, per Bharuva	273	223	...	50

Ryots' Holdings.

8. The following abstract exhibits the particulars of the Ryots' holdings during the year under report in comparison with the preceding year:—

ITEMS.	Dry		Wet.		Garden.		Total.	
	Acres.	RS.	Acres.	RS.	Acres.	RS.	Acres.	RS.
Ryots' holdings at the beginning of Fusly 1274	4,70,449	6,33,372	1,45,219	7,60,891	24,935	1,37,663	6,40,603	15,31,836
<i>Deduct.</i>								
Land relinquished outright	11,523	13,121	2,311	11,616	390	2,109	14,224	26,846
Ryotwar villages transferred to the head of Shrotriams	1,004	283	5	16	60	136	1,069	435
Garden land transferred to the head of Dry ... ..	...	...	...	...	1,212	7,049	1,212	7,049
Total... ..	12,527	13,404	2,316	11,632	1,662	9,294	16,505	34,330
Remainder	4,57,922	6,19,968	1,42,903	7,49,169	23,273	1,28,369	6,24,098	14,97,506
<i>Add.</i>								
Land newly taken up	55,768	72,384	9,657	52,255	1,285	6,876	66,710	1,31,515
Rented villages settled under Ryotwar... ..	1,776	1,783	108	592	251	1,045	2,135	3,420
Garden land transferred to the head of dry	1,212	2,484	...	...	...	...	1,212	2,484
Total... ..	58,756	76,651	9,765	52,847	1,536	7,921	70,057	1,37,419
Grand Total... ..	5,16,678	6,96,619	1,52,668	8,02,016	24,809	1,36,290	6,94,155	16,34,925
Increase	46,229	63,247	7,449	41,215	...	...	53,678	1,04,462
Decrease ... ..	...	...	...	...	126	1,373	126	1,373
					Net Increase...		53,552	1,03,089

1st.—The Government having in their Order dated 3rd February 1865, No. 210, communicated with Board's Proceedings of the 9th idem, No. 755, sanctioned the reduction of assessment on all garden lands irrigated from wells clear of any public source of supply, the revision was carried out in the Taluks of Nellore and Gudur so far as the requisite accounts could be prepared at the Jummahbundy. 1,212 acres of land, assessed at Rupees 7,049, were thus deducted from the garden area, corresponding addition being made to the dry area with an assessment amounting to Rupees 2,484, as detailed in the following Statement, and involving a reduction to the extent of Rupees 4,565.

Taluks.	Area of garden lands.	Irrigated assessment.	Dry assessment.	Amount of reduction.
	Acres.	Rs.	Rs.	Rs.
Nellore	719	4,180	1,479	2,701
Gudur	493	2,869	1,005	1,864
Total	1,212	7,049	2,484	4,565

2nd.—Government having further directed the reduction to be carried out at once, I have on receipt of the Order in question issued a Circular No. XI dated 24th February 1865, directing the Tahsildar to suspend the collection of the assessment on such lands elsewhere pending final adjustment, and the Board having in their Miscellaneous Circular, dated 19th July 1864, Board No. 4512, Circular No. LXXIX, directed that the demand settled at the Jummahbundy should remain unaltered, the requisite changes, as far as the accounts are concerned, will be carried out this year, and the extent to which the revision was actually carried out, together with the remission involved for Fusly 1274, will be made the subject of a separate report, as all the accounts are not yet available. The reduction will be about 50,000 Rupees.

3rd.—As the accounts now stand we have a net increase in the area of acres 53,552, and in the assessment of Rupees 1,03,089, as compared with the holdings of Fusly 1273; and deducting the remission involved on lands the revision of which could not be carried out at the Jummahbundy, there would still be an increase of about the same amount as that shown as the probable reduction under the head of wells.

4th.—In page 851 of the District Gazette dated 10th December 1864, the extent of land formally relinquished by Ryots is shown at 18,272 acres, bearing an assessment of Rupees 34,300. Deducting from this the land taken up by the same and other Ryots, and adding the extent struck off at the Jummahbundy, there is a net relinquishment of acres 14,224, assessed at Rupees 26,846, as shown in the annexed Statement; and as a set off against this we have as similarly shown 66,710 acres, valued at Rupees 1,31,515 newly taken up giving the net increase at acres 52,486 assessed at Rupees 1,04,669.

	Acres.	Rupees.
Relinquishment as published in the District Gazette, page 852... <i>Deduct.</i>	18,272	34,300
Occupied by the same Ryots.....	1,193	1,963
Do. by other Ryots	3,092	5,925
	4,285	7,888
Remainder.....	13,987	26,412
Add extent struck off at the Jummahbundy	237	434
Net relinquishment.....	14,224	26,846
Land newly taken up for occupation at the ordinary rates of assessment	66,710	1,31,515
Actual increase	52,486	1,04,669

SETTLEMENT REPORT OF

Actual Cultivation.

9. The subjoined is a comparative Statement showing the actual cultivation including the second crop and additional assessment :—

Items.	Fusly 1273.		Fusly 1274.		Increase.		Decrease.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Dry	4,03,583	5,58,337	4,44,778	6,14,277	41,195	55,940	...	...
Wet... ..	1,20,413	6,70,799	1,24,495	6,54,960	4,082	24,161	...	...
Garden... ..	23,988	1,32,583	23,180	1,27,306	...	...	808	5,277
Total...	5,47,984	13,21,719	5,92,453	13,96,543	45,277	80,101	808	5,277
Second crop assessment .....	...	7,920	...	7,140	...	...	...	780
Additional assessment .....	...	22,087	...	27,897	...	5,810	...	...
Grand Total...	5,47,984	13,51,726	5,92,453	14,31,580	45,277	85,911	808	6,057
Net increase...					44,169	79,854	...	...

1st.—The Board will thus observe that notwithstanding the adverse character of the season, 5,92,453 acres of land was cultivated during the year under report, showing a net increase of 44,469 acres as compared with the results of the preceding year. The corresponding increase in the assessment, including the second crop and additional assessment, is given at Rupees 79,854. Deducting from this the remission involved on garden lands, the assessment on which from the circumstances already stated has been entered in the accounts at the rates hitherto fixed, and which will be duly modified hereafter, there would still be an increase of upwards of 20,000 Rupees.

Waste charged and remitted.

10. The total extent of land left waste during the year under report is 1,01,702 acres, assessed at Rupees 2,38,382, or little more than 14 per cent. on the holdings, viz., 6,91,155 acres, assessed at Rupees 16,34,925, the proportion of the waste to the occupation in Fusly 1273 being 14 per cent. The following Statement shows the particulars of waste charged and remitted :—

Items.	Waste charged.		Waste remitted.		Total.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Whole fields left waste ...	Dry ...	53,070	59,549	300	53,370	60,182
	Wet ...	2,359	11,044	20,143	22,502	1,17,663
	Garden	915	4,980	158	1,073	6,030
Total...	56,344	75,573	20,601	1,08,309	76,945	1,83,883
Portions of fields left waste ...	Dry ...	17,665	20,797	865	18,530	22,153
	Wet...	1,067	5,527	4,604	5,671	29,393
	Garden	470	2,48	86	556	2,954
Total...	19,202	28,812	5,555	25,688	24,757	54,500
Grand Total...	75,546	1,04,385	26,156	1,33,997	1,01,702	2,38,380

1st.—The dry remission including lands left uncultivated, either wholly or in part, amounts to Rupees 1,996 on 1,165 acres, and is confined to three Taluks as shown in the following Statement :—

Taluks.	Whole fields left waste.		Portions of fields left waste.		Total.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Gudur	1	2	...	...	1	2
Atmakur	72	76	280	317	352	393
Ongole	227	562	585	1,039	812	1,601
Total...	300	640	865	1,356	1,165	1,996

from which the Board will observe that in the Gudur Taluk, the assessment on one acre of dry land was remitted, the same having been taken up under Tope rules. The extent of 352 acres, valued at Rupees 393 in the Atmakur Taluk, was remitted under the following circumstances.

Resumed { Amanichiruvella	59
Shrotriem { Saugam Yerraballo	178
Resumed Kaudriga—Ponguru Kandrika	10
	247
Chiramana	146
	393

where four Ryots cultivated 23½ gorrus newly, leaving 10½ gorrus within the demarcation limits fallow—the assessment due on the portions thus left waste being Rupees 532.

3rd.—The sum of Rupees 1,601, on 812 acres of dry land in the Ongole Taluk, was remitted under the circumstances stated in my letter of the 21st May 1865, No. 172, paragraph 6.

4th.—The following Statement shows how the rice lands left waste have been dealt with as contrasted with the total area :—

Taluks.	WASTE CHARGED.			WASTE REMITTED.			Per cent- age of Column 4 on the holding.	Per cent- age of Column 7 on the holding.
	Whole fields.	Portions of fields.	Total.	Whole fields.	Portions of fields.	Total.		
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Gudur	2,879	1,922	4,801	9,727	4,729	14,456	3	8
Rapur	312	42	384	6,056	595	6,651	2	26
Nellore	6,080	791	6,871	44,310	7,144	51,454	2	15
Atmakur	795	768	1,561	7,201	1,945	9,146	2	12
Kavali	93	1,731	1,824	15,788	3,845	19,633	2	24
Udayagiri	73	10	83	861	126	987	1	15
Kandukur	710	108	818	19,720	4,462	24,182	1	36
Kanigiri	74	2	76	686	19	705	3	23
Ongole .....	...	153	153	2,276	1,001	3,271	1	19
Total...	11,044	5,527	16,571	1,06,619	23,866	1,30,485	2	16

5th.—From the foregoing statement it will be seen that the remission granted was 16 per cent., while the amount charged was only 2 per cent. upon the whole. Of Rupees 1,30,485, the total sum remitted on rice lands, more than a third, viz., Rupees 51,454, appertains to the Nellore

Taluk, where the per centage was however only 15 per cent. In Kandukur, the revenue from the rice lands in occupation at the ordinary rates of assessment being 67,548 Rupees, the remission granted (Rupees 24,182) amounts to 36 per cent. In like manner the amount of remission compared with the occupation was comparatively heavy in the Taluks of Rapur, Kavali, and Kanigiri, and the state of the tanks rendered this necessary.

6th.—As regards the waste charged, the Board will observe that it ranges from 1 to 2 per cent. with the exception of the Kanigiri and Gudur Taluks. In the former Taluk, the total amount charged out of a holding valued at Rupees 3,016 was only 76 Rupees of which 5 Rupees were charged in Sannichenupalli where no cultivation was made at all, although the tank received a supply; and the remainder (Rupees 71) is the dry rate at $2\frac{1}{2}$ Rupees charged under the Sankavaram tank, which has been retained under "wet" pending final Orders.

7th.—Of Rupees 4,801 charged in the Guduru Taluk, Rupees 2,909 appertain to the Anikut villages; whilst in the Nellore Taluk Rupees 5,506 were charged for the same reason, and thus the aggregate charge made for waste under the Anikut was Rupees 8,415, or more than a moiety of the total sum for the whole District (16,571 Rupees.)

8th.—Remission was also granted on garden lands registered under tanks when the supply was inadequate, and the remission thus granted shows an increase of Rupees 15,558 as compared with Fusly 1273—an increase the season necessitated:—

Fuslies.							Actual cultivation.	Total waste.	Waste remitted.
							RS.	RS.	RS.
1273 ...	...	...	...	...	...	...	13,51,726	2,10,117	1,18,439
1274 ...	...	...	...	...	...	...	14,31,583	2,38,382	1,33,997
Increase...							79,854	28,265	15,558

9th.—The following Abstract exhibits in comparison the remission granted in Fuslis 1273 and 1274 on entire as well as portions of fields left waste:—

Items.		Fusly 1273.	Fusly 1274.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
Whole fields...	{ Dry ...	125	640	515	...
	{ Wet ...	89,725	1,06,619	16,894	...
	{ Garden...	630	1,050	420	...
	Total...	90,480	1,08,309	17,829	...
Portions of fields...	{ Dry ...	...	1,356	1,356	...
	{ Wet ...	27,654	23,866	...	3,788
	{ Garden...	305	466	161	...
	Total...	27,959	25,688	1,517	3,788
Grand Total...		1,18,439	1,33,997	19,346	3,788
		Net...		15,558	...

10th.—The specific grounds upon which remission was allowed on entire as well as portions of fields are shown at the foot of Enclosure B. in Statement No. 3, and at the foot of Statement No. 4 respectively. They are also exhibited below at one view for the sake of easy reference:—

ITEMS.	DRY.			WET.			GARDEN.			TOTAL.		
	Whole fields.	Portions of fields.	Total.	Whole fields.	Portions of fields.	Total.	Whole fields.	Portions of fields.	Total.	Whole fields.	Portions of fields.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Want of water.	...	...	...	1,06,619	23,866	1,30,485	1,050	368	1,418	1,07,669	24,234	1,31,903
Deaths, &c. &c.	...	...	...	...	...	...	...	...	...	...	...	...
Other grounds.	640	1,356	1,996	...	...	...	...	98	98	640	1,454	2,094
Total...	640	1,356	1,996	1,06,619	23,866	1,30,485	1,050	466	1,516	1,08,309	25,688	1,33,997

Particulars of Remission.

11. The following is an extract from Statement No. 4, showing the particulars of all remissions granted during the year in comparison with Fusly 1273:—

ITEMS.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Part waste ...	27,959	25,688	...	2,271
2. Withered crops ...	16,280	...	...	16,280
3. Discretionary remission ...	37,478	2	...	37,476
4. Remission of Shrotriems ...	147	...	...	147
5. Cowle remissions ...	171	11	...	160
6. Munsiff's salary ...	48	48	...	...
7. Lands taken up in lieu of village service Inams ...	476	343	...	133
	82,559	26,092	...	56,467

Part Waste.

1st.—The details as regards Rupees 25,688 being the remission on portions of fields left waste have been already adverted to.

Withered Crops.

2nd.—The requisite information not being ready at the Jummahbuddy for the settlement of claims for remission on account of Shavi, and the Taluk demand Statement closed as soon as the settlement was concluded with reference to paragraph 3 of the Board's Miscellaneous Circular, No. LXXIX, Board No. 4,512, dated 19th July 1864, already referred to, no entry appears under "withered crops": but I may add that the total amount of remissions, found necessary under this head since the Jummahbuddy has been Rupees 3,926-5-10, and sanction will be requested to write

	RS.	A.	P.
Nellore Taluk. ...	850	9	3
Kavali do. ...	2,389	7	8
Kandukur do. ...	686	4	11
	3,926	5	10

it off as laid down in paragraph 5 of the above Circular. This remission was allowed only in three Taluks as shown in the margin, the decrease being Rupees 12,354 as compared with the corresponding item (Rupees 16,280) in Fusly 1273.

Discretionary Remission.

3rd.—As regards this item we have only two Rupees remitted under the following circumstances. Rangasamudram is a Surva Inam village in the Kavali Taluk, and in Manulolupadu, a village in the same Taluk held at the ordinary rates of assessment, a field is said to be irrigated

from the tank of the Inam village, and a sum of Rupees two deducted annually from the puttah of its holder who is understood to pay the same to the Inamdar for the water given. This remission will be made the subject of immediate inquiry.

"Remission of Shrotriems."

4th.—Rupees 147 shown in the last report under this head relates to the four villages of the Kanigiri Taluk referred to in Clause 1, paragraph 3 of this report, as having been since enfranchised by the Inam Department. Hence this item is left blank for the year under report.

"Cowle Remission" — "Munsiff's Salary."

5th.—The small sum of Rupees eleven remitted under the terms of a Progressive Cowle in Dharmavaram in the Kavali Taluk, and Rupees 48 remitted as usual by assignment on puttah demand as salary to the Village Munsiff of Tammavaram and its three hamlets, annexed to the Ongole Taluk from the late Guntur District, calls for no special remarks.

Lands taken up in lieu of Village Service Inams.

6th.—Rupees 343 were remitted during the year under report as the assessment payable on land taken up in lieu of service Inams, showing a decrease of Rupees 133 as compared with the corresponding item of remission in Fusly 1273. When such lands are left waste for want of water, remission is granted in common with other lands. But the item in question being strictly a deduction from the assessment of land actually cultivated, there is a fluctuation in what is apparently a fixed item. The principle and the mode in which the Village servants who have either no Inams, or whose Inams are no longer available for cultivation, should, in my opinion, be remunerated for the future, have been submitted for the Board's consideration in my Report dated 11th September 1865, No. 211.

Sundry Items.

12. Under the instructions conveyed in Miscellaneous Circular, No. XCIV, Board, No. 5,631, dated 31st August 1864, the head "Sundry Items" under "Ryotwar" has been dispensed with; all receipts previously credited to it being transferred to "Land Revenue Miscellaneous," which will be duly noticed in its proper place. Suffice it to state here that the decrease of Rupees 2,18,009 under this head is only nominal.

Cultivation of Special Products.

13. The cultivation of Sugar-cane, Cotton, and Indigo is in the following Abstract compared with the results of Fusly 1273 :—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Sugar-cane	1	9	8	...
Cotton	28,362	45,872	17,510	...
Indigo	17,762	13,822	...	3,940
Total... ..	46,125	59,703	17,518	3,940

Abstract Statement of the General Results of the Land Revenue Settlement.

14. The subjoined is a comparative Abstract showing the general results of Land Revenue Settlement :—

ITEMS.	Fusly 1273.	Fusly 1274.	COMPARISON.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Assessment on the lands in occupation at the ordinary rates of assessment... ..	15,31,836	16,34,925	1,03,089	...
Assessment remitted on fields left wholly uncultivated	90,480	1,08,309	17,829	...
Remainder...	14,41,356	15,26,616	85,260	...
<i>Particulars of the remainder.</i>				
Assessment of lands actually cultivated... ..	13,21,719	13,96,543	74,824	...
Do. of lands not cultivated either wholly or in part	1,19,637	1,30,073	10,436	...
Total, or the actual cultivation as per enclosure A in Statement No. 3	14,41,356	15,26,616	85,260	...
Second crop assessment	7,920	7,140	...	780
Additional assessment	22,087	27,897	5,810	...
Total ..	14,71,363	15,61,653	90,290	...
Deduct remissions as per Statement No. 4 ...	82,559	26,092	...	56,467
Remainder...	13,88,804	15,35,561	1,46,757	...
Add Sundry Items as per Statement No. 4 ...	2,18,009	...	...	2,18,009
Total..	16,06,813	15,35,561	...	71,252
<i>Add as per Statement No. 10.</i>				
Rents for more than one year... ..	2,260	...	...	2,260
Shrotriems... ..	76,747	77,398	651	...
Peshcush	4,35,661	4,35,631	...	...
Miscellaneous	26,657	2,43,301	2,16,664	...
Total...	5,41,305	7,56,360	2,15,055	...
Grand Total...	21,48,118	22,91,921	1,43,803	...

1st.—The fluctuations in the Cultivation, Remission, Rents and Sundry Items, having been already noticed, it now remains for me to account for the variations in the two items "Shrotriems" and "Land Revenue Miscellaneous."

2nd.—The increase of Rupees 651 under the former will be best explained by the following Memorandum :—

Quit-rent as per accounts of Fusly 1273	RS. 76,747
<i>Deduct.</i>	
Permanent remission from the quit-rent of Anamanamuru in the Ongole Taluk on account of the Shrotriemdar's claim for Moturpha, as per Order of Government, dated 9th February 1865, No. 274.	RS. 26
Permanent remission granted in seven Shrotriems on account of land taken up for public purposes, as per Government Order, dated 21st March 1865, No. 622	774
	800
	75,947

SETTLEMENT REPORT OF

Add

Quit-rent charged by the Inam Commission :—

Taluks.	No. of Shrotriems.	Amount of quit-rent.
		rs.
Gudur	5	220
Rapur	28	840
Nellore	2	17
Kandukur	2	31
Kanigiri	4	343
	<u>41</u>	<u>1,451</u>
		1,451
		<u>77,398</u>
		Increase... 651

3rd.—Statement No. 9 shows in detail the component items comprised under “Miscellaneous” for Fusly 1274, as well as the items credited in Fusly 1273 under the same head and “Sundry Items.” The decrease of Rupees 2,18,009 under “Sundry Items” being, as already observed, nominal, it follows that the increase of Rupees 2,16,664 shown under “Miscellaneous” is equally fictitious, and the fair mode of comparing the results of the two years is to contrast the receipts credited to “Land Revenue Miscellaneous” in Fusly 1274 to the amount credited in the previous year under the same head plus “Ryotwar Sundry.” Thus compared there is upon the whole a real decrease of Rupees 1,345 as shown in the Statement :—

Fusly.	Items.	Amount.
1273 ... {	“Miscellaneous”	Rupees. 2,18,009
	“Sundry Items”	26,637
1274 {	Miscellaneous	2,44,646
		2,43,301
	Decrease...	1,345

4th.—I shall now proceed to review the component items making up the sum of Rupees 2,43,301 shown as “Miscellaneous” for Fusly 1274, preserving for the sake of clearness the order in which they appear in Statement No. 9.

1st.—Jodi on Sundry Inams.

Jodi credited to “Sundry Items” in Fusly 1273 ...	rs. 77,130
Do. do. to “Miscellaneous” in Fusly 1274...	74,590
	<u>2,540</u>

2. From the circumstances already stated the increase of Rupees 74,590 under this head is nominal, the actual result being a decrease of Rupees 2,540 as detailed in the margin, which is owing to the quit-rent on rice Inam lands being remitted for want of water. The

manner in which this remission was allowed, I had occasion to report to the Board in my letter dated 12th September 1865, No. 213.

2nd.—“Land cultivated but not included in the Jum-mahbundy.”

assessment of land not included in the Jum-mahbundy, the remainder, Rupees 5,455, being the quit-rent of former years on Inams recently settled by the Inam Department with retrospective effect. But the sum of Rupees 2,770, entered in the column headed “Last Fusly,” is purely the assessment of land not included in the Jum-mahbundy, the quit-rent of former years on Inams similarly settled amounting to Rupees 1,973 being exhibited in the Statement No. 9 for Fusly

II. Of Rupees 15,668 entered under this head for Fusly 1274, only Rupees 10,213 is the

1273 under "Other Items" of "Miscellaneous." The actual results in regard to these two items show a large increase as exhibited in the subjoined Memorandum:—

Fuslies.	Assessment of lands cultivated, but not included in the Jummah-bundy.	Quit-rent of former years on Inams recently settled with retrospective effect.	Total.
	RS.	RS.	RS.
1273	2,770	1,973	4,743
1274	10,213	5,455	15,668
Increase...	7,443	3,482	10,925

The increase in the assessment of Rupees 7,443 is owing to the circumstance, already referred to, of having closed the Taluk demand soon after the Jummahbundy, while the increase of Rupees 3,482 is attributable to the large number of cases settled by the Inam Commissioner. It seems necessary to explain that the two items are mixed for Fusly 1274 in view to making the entry tally with the monthly Statements of collections of Miscellaneous Items according to the new form in which no special provision is made for exhibiting such quit-rents separately—the similar quit-rent for Fusly 1273, exhibited under "other items," being shown as Item No. 27 in column headed "last Fusly" in the Statement now submitted.

3rd.—Concealed Cultivation.

III. The decrease of Rupees 1,388 under this head is owing to a large extent of concealment in Brahmmadevam in the Gudur Taluk having been brought to account in Fusly 1273.

4th.—Grazing Tax.

IV. The increase of Rupees 87,811 shown under this head is again nominal. Really, there is a decrease of Rupees 5,871, as shown below, owing to the extended cultivation.

Pulari of Fusly 1273 credited to "Sundry Item"	Rupees.
Do. do. 1274 do. "Miscellaneous"	93,682
	87,811
Decrease...	5,871

5th.—Inam Taffrick.

V. The collection of this item was done away with in accordance to the Order of Government, copy of which was communicated with the Board's Proceedings, dated 9th March 1865, No. 1,362.

6th.—Quit-rent on Bungalows.

VI. There is no fluctuation under this item.

7th.—Revenue from Sequestered Inams.

VII. The receipts under this item are shown at Rupees 393 against Rupees 1,675; the corresponding item credited to "Ryotwar Sundry" in Fusly 1273, the real decrease of Rupees 1,282 being attributable to the five resumed Kandrikas given below having been settled by me under Ryotwar.

Taluk.	Village.	Kandrikas.
Gudur	Gudur... ..	Divipolem Kandrika.
"	Tikkavaram	Katarivari do.
"	Yeruru	Nelaturuvvari do.
"	Sarvapalli	Ramdoss do.
Aimakur	Ponguru	Nakkalapalli do.

SETTLEMENT REPORT OF

8th.—Honey rent

9th.—Wax rent.

for Fusly 1274 having been sold after the expiration of that year could not be credited in the accounts. Honey was sold for Rupees 29, and wax for Rupees 8, and the amount thus collected was credited in the accounts of August.

10th.—Chunam Shell Rent.

11th.—Ratan Rent.

13th.—Rent of Soap-nut.

12th.—Rent on Palmyra.

14th.—Do. on Fruit Trees.

During the year under report the credits having been made under the appropriate heads, there is an increase of Rupees 660 under the former, and a decrease of Rupees 616 under the latter items.

15th.—Rent of Roots for dyeing Cloths.

falling short of the corresponding item in Fusly 1273 by Rupees 1,990. The Cheyroot contractor of the Sriharikota Division, whose lease will expire with the end of the current Fusly (1275), declined to take possession of the quantity collected for Fuslies 1272 and 1273, even after the requisite remission was ordered to be granted, and steps having been taken to enforce the terms of the lease, he came forward a few months ago. The quantity collected for the above years was duly weighed and made over to him, and the amount due by him for the said period collected in due course. It appears that the quantity of Cheyroot collected for Fusly 1274 is not taken possession of by the contractor. The Tahsildar has given him due notice. As the actual amount payable has to be determined after weighing it in presence of the contractor, the procrastination on his part has been the cause of delay in determining the demand. The Tahsildar's attention has been already directed to the matter on the 7th July last, by Takid No. 113, Miscellaneous. I am sending further instructions to allow no further delay, and the amount when collected will be credited in the Current Accounts under the proper head.

16th.—Rent of Medicinal Roots.

XII. This item was rented for Rupees 245, showing an increase of Rupees 97, and calls for no special remarks.

17th.—Produce of Fisheries.

XIII. This item is left blank having been transferred to "District Road Fund,"

with reference to the Board's Standing Circular, No. LVII, Board No. 4,958, dated 4th August 1864.

18th.—Cultivation without Permission.

	Rs.
Nellore	784
Kavali	577
Atmakur	388

19th.—Water Tax on Zemindary and Inam, &c., Lands.

XIV. The increase of Rupees 1,211 under this head has chiefly occurred in the Taluks of Nellore, Kavali, and Atmakur, where such cultivation was largely made.

XV. The small increase of Rupees 166 under this head is fallacious. In Fusly 1273

the water tax charged on Zemindary lands and entire Inam villages was credited to "Miscellaneous;" while the tax levied on Sundry Inams was carried to account under "Ryotwar Sundry;" and in Fusly 1274 both descriptions of the tax having been credited to "Miscellaneous," there is a decrease of Rupees 5,639 as shown below so far as the entry in the accounts is concerned. It must be remembered that even this does not represent a correct state of things. The Board having taken exception to my charging water rate at 3 Rupees the acre in Fusly 1273, no charge was made by me in Fusly 1274 pending the final instructions on the subject, the fields

usually charged at the adjoining rates being however dealt with as heretofore. The rate at which water tax should be charged was fixed by Government in their Order, dated 10th June 1865, No. 1,271, communicated with the Board's Proceedings of the 17th idem, No. 3,308; the question as to the area liable to be charged being disposed of by Government Order, dated 11th August 1865, No. 1,871, communicated with the Board's Proceedings, dated 18th idem No. 5,207. On receipt of these Orders, instructions have been sent to Tahsildars to prepare the requisite accounts directing them at the same time to modify the charge at the Jummahbundy with reference to the recent Orders in view to securing uniformity. When the actual amount is determined it will be collected and credited in due course.

	RS.
Water Tax on Sundry Inams credited to "Sundry Items"	5,805
Do. on Zemindary, &c., lands credited to Miscellaneous... ..	1,242
Total Tax in Fusly 1273...	7,047
Water Tax on the above description of land credited to Miscellaneous in Fusly 1274	1,408
Decrease...	5,639

20th.—Pelluru Russums.
21st.—Palnad do.
22nd.—Bhalaravu's Katuam.

23rd.—Desayi Russums.

XVI. The increase under these three heads is nominal, as on referring to the details entered under "Sundry Items" for Fusly 1273 no fluctuations are observable.

XVII. Like the three last items the increase of Rupees 394 under this head is also nominal; but on comparing it with the corresponding item credited to Ryotwary Sundry in Fusly 1273, a decrease of Rupees 10 is observable, which is owing to the Russums levied from the "Sarva Inam" village of Pandluru in the Rapur Taluk, having been discontinued under the circumstances stated in paragraph 15 of my report on Russums, dated 9th June 1865, No. 110.

XVIII. The increase under these items is also nominal, the actual fluctuation being shown in the following Statement. The eighth portion of the Sriharikota jungle rented in Fusly 1274 being more extensive than the seventh portion rented in Fusly 1273 accounts for the increase of Rupees 3,473, while item No. 25 fell off for want of competition. The increase under Stalakarnam Russums is attributed to extended cultivation.

Items.	Credited to "Sundry Items" in Fusly 1273.	Credited to Miscella- neous in Fusly 1274	Increase.	Decrease.
	RS.	RS.	RS.	RS.
24. Jungle rent	15,741	19,214	3,473	...
25. Rent of Tangedu	248	26	...	222
26. Stalakarnam Russums	13,600	14,770	1,170	...

27th.—Quit-rents of Inams not included in the Demand of former Fuslies.

XIX. Vide explanation in regard to item No. 2, "Land cultivated but not included in the Jummahbundy."

XX. The fluctuations in the remaining items (28 to 39, have resulted from ordinary causes. The only one of these requiring notice here is No. 34 "Savings and Refunds," which shows an increase of Rupees 956 owing chiefly to Rupees 490 out of the salary of the late Rapur Tahsildar, and about Rupees 310* from the Survey and Settlement Departments having been carried to Government credit.

	RS.
Survey	182
Settlement... ..	128
	310

SETTLEMENT REPORT OF

Sundry Sources of Revenue.

15. The Sundry Sources of Revenue compared with the results of the preceding year are exhibited in the following Abstract :—

Items.	Fusly 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Abkarry *	56,297	56,374	77	..
2. Income Tax	49,620	46,118	..	3,502
3. Sea Customs... ..	284	79	..	205
4. Salt	10,59,307	12,25,862	1,66,555	..
5. Stamps	55,384	58,162	2,778	..
Total...	12,20,892	13,86,595	1,69,410	3,707
		Net...	1,65,703	..

Abkarry

1st.—The small increase of Rupees 77 under Abkarry consists of Rupees 75 paid as fees for licenses issued under the new Abkarry Laws for the sale of liquor, other Toddies, &c., and of Rupees 2 levied as penalty for the illicit transit of liquor.

Income Tax.

2nd.—There is a decrease of Rupees 3,502 under this item, which is the result of operations in accordance to the present state of the law tending in that direction.

Sea Customs.

* Customs levied about the end of June in Fusly 1273 carried to account in next Fusly	14
As per Statement No. 9.	
Fines	27
Refunds of Charges	38
Total...	79

3rd.—As will be seen from paragraph 11 of the enclosed report from the Acting Deputy Collector no dutiable articles were exported during the year under report—the receipts amounting to 79* Rupees shown under this head consisting partly of the Customs of Fusly 1273 carried to account in Fusly 1274, and

partly of "Miscellaneous" shown in Statement No. 9.

I. The value of imports has fallen off by Rupees 58,495, while the exports show an increase of Rupees 20,961.

Items.	Fusly 1274.	Fusly 1273.	Difference.
	RS.	RS.	RS.
Imports	91,523	1,50,018	— 58,495
Exports	84,029	63,068	+ 20,961
Imports	6,25,979	10,87,824	— 4,61,845
Exports	4,77,669	8,58,356	— 3,80,687

Fusly 1274	7,147
" 1273	2,800
	4,347

Salt.

II. The sale of drift-wood is increasing ; the proceeds during the year under report, excluding salvage, exhibiting an increase of Rupees 4,347 as compared with the sales in Fusly 1273.

4th.—The Salt revenue exhibits an increase of Rupees 1,66,555, of which nearly the whole is derived from Inland consumption ; the Home consumption showing only a small

increase of Rupees 180. The details of Inland consumption are given below, and the heavy sales to Hyderabad are partly attributable to the hurricane which swept over Masulipatam in November 1864.

Districts.	Maunds.
Madras	12 886
North Arcot... ..	19,797
Bellary	15,200
Kurnool... ..	90,238
Cuddapah	66,745
Kistna... ..	11,508
Hyderabad	3,67,210
Total Inland consumption	5,83,584
Sale for Hyderabad { Fusly 1274	3,67,210
" 1273	2,39,605
	Increase...1,27,605

I. The quantity of Salt manufactured was about six and a quarter lacs of Maunds. There was at the beginning of the year fifteen and three-quarter lacs of Maunds in store. Deducting sales, &c., the quantity in store at the end of the year is thirteen and half lacs. In paragraph 4 of the Deputy Collector's report, the out-turn of Salt during the year is shown as exceeding the out-turn of the previous year by two and three-quarter lacs of Maunds, which is partly attributable to the liberality of Government in increasing the rates from Rupees 7-15-0 to 10 Rupees per Garce.

Stamps.

5th.—The increase of Rupees 2,778 under this head shows that the Stamp revenue is progressing.

General Fiscal Results.

16. The following Comparative Abstract shows the demand on Land and Sundry Sources of Revenue:—

Items.	Fusly . 1273.	Fusly 1274.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Peshcush	4,35,661	4,35,661	...	...
Shrotriems	72,965	73,286	321	...
Amarams	3,362	3,692	330	...
Kattubadies	420	420	...	...
Ryotwar	76,747	77,398	651	...
Rents for more than one year	16,06,813	15,35,561	...	71,252
Miscellaneous	2,260	...	...	2,260
	26,637	2,43,301	2,16,664	...
	21,48,118	22,91,921	2,17,315	73,512
Abkarry... ..	56,297	56,374	77	...
	22,04,415	23,48,295	2,17,392	73,512
Income Tax	49,620	46,118	...	3,502
Sea Customs	284	79	...	205
Salt	10,59,307	12,25,862	1,66,555	...
Stamps	55,384	58,162	2,778	...
Total... ..	11,64,595	13,30,221	1,69,333	3,707
Grand Total... ..	33,69,010	36,78,516	3,86,725	77,219
		Net increase...	3,09,506	...

SETTLEMENT REPORT OF

Road Fund.

17. As proposed in paragraph 12 of my letter, dated 5th September 1865, No. 209, I will now give the details of the Fund.

1st.—As the Board are aware the road cess at two per cent. is charged in this District on the assessment of all rice lands as revised in 1857-58, and on well lands on which assessment was reduced. Thus calculated, the total demand on account of the two per cent. Road Fund was in Fusly 1274 Rupees 12,722-14-0 against Rupees 11,747-8-9 for the previous year.

Fusly.	RS.	A.	P.
1274	12,722	14	0
1273	11,747	8	9
Increase...	975	5	3

2nd.—The collections during the Official year 1864-65 amount to Rupees 10,768-10-0. Adding the collections subsequently made, we have Rupees 20,301-12-4 collected, leaving however a balance of Rupees 842-5-7 still to be realized on account of the demand for Fusly 1274.

* 2nd September 1865, No 206.

3rd.—For the expenditure of this Fund, I beg to refer the Board to my report* on the Local Funds.

Demand, Collection, and Balance for the Current Year.

18. The Demand, Collection, and Balance of the revenue for the current year is shown in the annexed abstract :—

ITEMS.	Demand of Fusly 1274.	COLLECTIONS.			Balance.
		Up to the end of June.	Up to the end of August.	Total.	
	RS.	RS.	RS.	RS.	RS.
Land Revenue	22,91,921	20,68,375	95,371	21,63,746	1,28,175
Sundry Sources	13,86,595	13,75,248	8,292	13,83,540	3,055
Total ..	36,78,516	34,43,623	1,03,663	35,47,286	1,31,230

And this is greatly in excess of the balance so shown last year. But after deducting charges to be made as regards well cultivation for which all the accounts are not yet available and further analysing the statement, the result will be different I think, and this shall be shown in a subsequent report.

Recommendation in regard to the Remission of the Current Balance.

2nd.—Whilst sanction is now requested to write off Rupees 3,959-10-10, being the assessment inclusive of Stala Curnums Russums on rice lands on which the crops perished for want of water. The details are given below :—

TALUKS.						Assessment of withered crops.			Stala Kurnums Russums.			Total.		
						RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Nellore	...	...	...	...	...	860	9	3	2	6	4	852	15	7
Kavali	...	...	...	...	...	2,389	7	8	23	15	11	2,413	7	7
Kandukur	...	...	...	...	...	686	4	11	6	14	9	693	3	8
Total...						3,926	5	10	33	5	0	3,959	10	10

Demand, Collection, and Balance of Arrears.

19. The Demand, Collection, and Balance of arrears of Revenue are exhibited in the following abstract :—

ITEMS.	Balance at the beginning of Fusly 1274.	Collections to the close of Fusly 1274.	Collections in July and August 1865.	Total Collections.	Remission.	Balance on the 31st August 1865.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Peshcush	67,267 11 3	66,719 0 0	... ..	66,719 0 0	... ..	548 11 3
Shrotriems	17,509 4 1	9,202 8 7	0 1 0	9,202 9 7	6,692 0 3	1,614 10 3
Ryotwar	1,28,314 9 11	1,16,475 13 11	48 0 2	1,16,523 14 1	2,342 13 1	9,447 14 9
Rents for more than one year	668 6 0	668 6 0	... ..	668 6 0	... ..	... ..
Rents for one year	4 7 6	2 7 6	... ..	2 7 6	2 0 0	... ..
Aman	2 12 5	... ..	... ..	... ..	2 12 5	... ..
Miscellaneous	18,682 8 4	17,098 3 5	1 13 8	17,100 1 1	1,053 9 1	528 14 2
Total	2,32,449 11 6	2,10,166 7 5	49 14 10	2,10,216 6 3	10,093 2 10	12,140 2 5
Abkarry	5,771 2 6	4,555 8 8	991 10 8	5,547 3 4	223 15 2	... ..
Income tax	7,936 10 7	6,548 13 10	109 12 0	6,656 9 10	... ..	1,278 0 9
Total	13,707 13 1	11,104 6 6	1,101 6 8	12,203 13 2	223 15 2	1,278 0 9
Grand Total...	2,46,157 8 7	2,21,270 13 11	1,151 5 6	2,22,422 3 5	10,317 2 0	13,418 3 2
				Percentage		5 0 0

The particulars of the balance, Rupees 13,418, are as follows :—

1st.—Of Rupees 5,692 shown as the recoverable balance in the last Jummahbundy Report, Rupees 3,336 were collected, and the sum of Rupees 9,564 shown as irrecoverable written off the accounts on receipt of the requisite sanction.

2nd.—Adding the balance still outstanding on the recoverable arrears of last year, and the amount entered as doubtful, as also the arrears of Fusly 1273, we have, as detailed below, a sum of Rupees 13,418 outstanding on the 31st August last.

	RS. A. P.
Amount still outstanding on the balance of last year... ..	2,356 12 10
Amount of arrears entered as doubtful last year	1,748 9 2
Arrears of Fusly 1273	9,312 13 2
	13,418 3 2

Remarks in regard to the Balance of Arrears.

20. The particulars of the remissions I beg to recommend for this year, out of the said balance of Rupees 13,418 3-2, are shown in the subjoined abstract.

ITEMS.	Balance outstanding on the 31st August 1865.	Recoverable.	Irrecoverable.	Doubtful.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Peshcush	548 11 3	548 11 3	... ..	... ..
Shrotriems... ..	1,614 10 3	1,504 7 7	110 2 8	... ..
Ryotwary	9,447 14 9	2,952 10 6	6,405 11 5	89 8 10
Miscellaneous	528 14 2	26 1 10	414 8 9	88 3 7
Total	12,140 2 5	5,031 15 2	6,930 6 10	177 12 5
Income tax	1,278 0 9	1,278 0 9	... ..	... ..
Grand Total... ..	13,418 3 2	6,309 15 11	6,930 6 10	177 12 5

Details of the Recoverable Arrears.

"Peshcush."

21. The sum of Rupees 543-14-3 under the head of Peshcush is due by Bhalaravu on the estate of Muttalpadu. Measures will be at once taken to collect it.

SETTLEMENT REPORT OF

Shrotriems.

1st.—The recoverable balance outstanding on Shrotriems on the 31st August last is given at Rupees 1,504-7-7. Of this however, Rupees 1,392-15-3 relating to Ambapuram, and Rupees 8-12-0 to Srirangarajapuram were subsequently collected in September, leaving a balance only of Rupees 102-12-4, which is due on Hissa Vaviletipadu:—

	RS.	A.	P.
Total recoverable balance... ..	1,504	7	7

Deduct.

	RS.	A.	P.
Ambapuram	1,392	15	3
Srirangarajapuram	8	12	0
	1,401	11	3

Remainder... 102 12 4

" Ryotwar."

2nd.—Of Rupees 2,952-10-6 outstanding under this head of Ryotwar recoverable, Rupees 1,803-3-8 are in reality irrecoverable, and the amount due on account of the Sriharikota Jungle rent for Fusly 1273, which will be adjusted in the accounts of September, as directed by the Board in their Proceedings, dated 11th September 1865, No. 5,596. Whilst Rupees 445-3-6 is the balance of Irukam shell contract, which the Board have, in their Proceedings dated 6th September 1865, No. 5,496, referred to the Advocate General for further consideration with reference to my remark that its liability to be dealt with under the Madras Act II of 1864 is not affected by the Law of Limitation. Deducting these two items there remains only Rupees 704-3-4 which will be promptly collected.

Miscellaneous.

3rd.—The small balance of Rupees 26 under this head is detailed below. Care will be taken that these trifling items no longer exist in the accounts:—

Taluks.	Fuslies.	Items.	RS.	A.	P.
Gudur	1271	Wax	1	3	10
Do.	1272	Honey	2	14	4
Ongole	1273	Sivayajama... ..	21	15	2
Nellore	Do.	Cheyroot rent	0	0	6
			26	1	10

" Income tax."

4th.—The total sum outstanding on account of Income tax is Rupees 1,278-0-9, the whole of which is shown as recoverable, and regarding which, if necessary, further report will be made.

Details of Doubtful Arrears.

22. Of Rupees 89-8-10 shown as " Doubtful" under " Ryotwar," Rupees 64-15-2 constitute the assessment on certain land in the village of Chiramana formerly attached to the late Udayagiri Jaghire and now comprised in the Taluk of Atmakur. It appears that the land in question was enjoyed as Inam by Kattubadies, and the assessment remitted every year. In June 1864, I inquired into the matter personally, and finding that the question was under the consideration of the Inam Commissioner, I issued a Takid dated 17th idem, No. 158, suspending the collection of the assessment pending the decision of the Inam Department. No Registers have been as yet received for this or other Inams of the Jaghire, and the amount is shown under " Doubtful," as its collection or remission will depend on the settlement of the Inam Commissioner. The remaining sum of Rupees 24-9-8, as also the Doubtful arrears of " Miscellaneous,"