

REPORTS
ON
THE SETTLEMENT



THE LAND REVENUE

OF
THE PROVINCES

UNDER
THE MADRAS PRESIDENCY

FOR FASLI 1280 (1870-71.)

(24)

G.P.

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PRINTED AND PUBLISHED FOR THE BOARD OF REVENUE.

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CONTENTS.

	Pages.
Proceedings of Government, under date 1st May 1872, No. 712...	1 to 12
Report from the Board of Revenue, dated 18th December 1871, No. 5,066...	1 to 34

STATEMENTS.

No. 1.—Statement showing the number of Villages settled and Puttas issued by Covenanted and Uncovenanted Officers for Fasli 1280.....	35
„ 2.—Comparative Statement of Prices for Fasli 1280....	36
„ 3.—Statement of Ryots' Holdings, Cultivation, and Settlement for Fasli 1280....	44
A. in „ 3.—Statement showing the particulars of Occupancy for Fasli 1280....	45
B. in „ 3.—Statement showing the amount of Road and Village Service Cesses collected and remitted in the several Districts for Fasli 1280....	50
C. in „ 3.—Comparative Statement of Cultivation and Settlement of the Ryotwar Land Revenue, Fasli 1280....	51
„ 4.—Statement showing the particulars of Remissions in Fasli 1280....	61
„ 5.—Comparative Abstract of Land Revenue Miscellaneous Items for Fasli 1280....	65
„ 6.—Statement showing the Demand, Collection, and Balance of all sources of Revenue for Fasli 1280....	68
„ 7.—Statement showing the Receipts and Sales of Salt for Fasli 1280....	1/2
„ 8.—Statement showing the Financial results of Salt transactions in Fasli 1280....	103

APPENDIX.

	Pages.
Report from the Collector of Ganjam, dated 31st August 1871	1 to 12
Do. do. Vizagapatana, „ 23rd „ „ „ „ „	1 to 12
Do. do. Godavery, „ 24th „ „ „ „ „	1 to 32
Do. do. Kistna, „ 21st „ „ „ „ „	1 to 28
Do. do. Nellore, „ 23rd October „ „ „ „ „	1 to 34
Do. do. Bellary, „ 25th September „ „ „ „ „	1 to 12
Do. do. Cuddapah, „ 22nd „ „ „ „ „	1 to 24
Do. do. Kurnool, „ 19th August „ „ „ „ „	1 to 12
Do. do. Madras, „ 1st November „ „ „ „ „	1 to 8
Do. do. Chingleput, „ 27th September „ „ „ „ „	1 to 24
Do. do. North Arcot, „ 15th „ „ „ „ „	1 to 24
Do. do. South Arcot, „ 13th October „ „ „ „ „	1 to 28
Do. do. Tanjore, „ 31st August „ „ „ „ „	1 to 22
Do. do. Trichinopoly, „ 30th „ „ „ „ „	1 to 10
Do. do. Madura, „ 22nd September „ „ „ „ „	1 to 18
Do. do. Tinnevely, „ 1st „ „ „ „ „	1 to 22
Do. do. Coimbatore, „ 31st August „ „ „ „ „	1 to 34
Do. from the Commisr. of Neilgherries, „ 24th „ „ „ „ „	1 to 12
Do. from the Collector of Salem, „ 26th September „ „ „ „ „	1 to 16
Do. do. South Canara, „ 22nd August „ „ „ „ „	1 to 12
Do. do. Malabar, „ 22nd September „ „ „ „ „	1 to 12

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Board of Revenue:—

Submitting report on Settlements and Collections
of revenues of Madras Presidency for Fasli } (Here enter 18th December 1871, No. 5,066.)
1280 (1870-71).

No. 12.

ORDER THEREON, 1st May 1872, No. 712.

Land Revenue.

In the above Proceedings the Board
of Revenue report on the settlement of
the Government demand and the collec-

tion of the revenue of the Presidency for Fasli 1280, or revenue year ending 30th
June 1871.

2. The gross revenue of the year amounted to Rs. 721,39,349 against Rs. 713,11,476 in Fasli 1279. The increase was Rs. 8,27,873. The Government, in their Proceedings dated 3rd April 1871, No. 618, showed how the revenues have, within the last fifteen years, *gradually* risen by 28 per cent. Compared with the average (Rs. 591,82,020) of those years, the report now before them shows an increase of Rs. 129,57,329, or nearly 22 per cent. The average of the last five years of the series was Rs. 655,30,522, and the increase in Fasli 1280 above *that* sum was Rs. 66,08,827, or 10 per cent.

3. In the concluding paragraph of their report the Board give a summary of the revenues of the Presidency during the last seventy years; but the comparison, though interesting, involves too many

	RS.
1800-1	253,32,777
1810-11... ..	417,20,897
1820-21... ..	436,86,723
1830-31... ..	437,78,859
1840-41... ..	454,41,423
1850-51... ..	462,00,653
1860-61... ..	574,72,980
1870-71... ..	722,44,744

NOTE.—Inclusive of stoppages from salaries
on account of Income-tax.

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Years.	PUTTADARS.										PUTTADARS.										Average Revenue per Puttah, columns 3 and 12.	Average occupation per Puttah, columns 2 and 14.	Remainder.	Deduct number of Puttahdars in South Canara and Malabar for which extent is not given.	Total.	Joint Puttahs.	Total.	Under Rs. 10.	Percentage on column 10.	Paying from Rs. 10 to 30.	Percentage on column 10.	Paying from Rs. 30 to 100.	Percentage on column 10.	Paying from Rs. 100 to 500.	Percentage on column 10.	Paying from Rs. 500 to 1,000.	Percentage on column 10.	Paying upwards of Rs. 1,000.	Land-revenue Ryotwar (exclusive of Land-revenue Miscellaneous).	Entire area under occupation (hold-ings).	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	Rs. A. P.	Acres.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
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* Except South Canara and Malabar.

+ Except South Canara.

5. The total charges of management and collection and other incidental expenses amounted to Rs. 56,45,748, or 7·8 per cent. of the revenue in Fasli 1280, against Rs. 59,50,500, or 8·3 per cent. in Fasli 1279, notwithstanding the increase

Average of 15 years	...	Rs. 59,61,095
Expenditure of Fasli 1280	...	56,45,748

Difference... 3,15,347

percentage on revenue in those years was 10 per cent.

The Government proceed to review the details of the Board's report.

7. SEASON.—Both the south-west and north-east monsoons were, on the whole, favourable for agricultural purposes, and the rainfall was not only copious but also seasonable. The district of Ganjam, however, suffered from scant early rains and excessive later rains, as also from locusts. A cyclone in November was the cause of considerable damage in the adjoining district of Vizagapatam. The districts of Madura and Tinnevely felt a want of sufficient and timely rains.

8. SANITARY CONDITION.—The sanitary condition of the country has already

		Deaths.	
		Fasli 1279.	Fasli 1280.
Cholera	...	42,080	44,989
Small-pox	...	12,043	16,831
Fever	...	136,789	186,160
Other diseases	...	270,991	209,527

been noticed by Government in their Proceedings dated 29th January 1872, No. 173. The mortuary returns are not yet reliable, and orders have been issued in view to obtaining greater accuracy. Though, on the whole, the

death-rate in Fasli 1280 was somewhat less than in Fasli 1279, or 17·84 per mille against 18·05, the loss of life from virulent diseases, and especially from fever, was greater. Cattle also suffered from disease.

9. PRICES.—The fall in the prices of all descriptions of food-grains was considerable in Fasli 1280. Compared with Fasli 1276, the last year of high prices, and the subsequent years, the decrease year after year shown in the sub-joined table indicates how very small is the margin left by the Government demand between ease and depression among the agricultural classes :—

	First sort Paddy.			Second sort Paddy.			Cholum.			Cumboo.			Raggy.			Horse Gram.		
	Price.	Decrease.	Percentage of Decrease.	Price.	Decrease.	Percentage of Decrease.	Price.	Decrease.	Percentage of Decrease.	Price.	Decrease.	Percentage of Decrease.	Price.	Decrease.	Percentage of Decrease.	Price.	Decrease.	Percentage of Decrease.
	Rs.			Rs.			Rs.			Rs.			Rs.			Rs.		
Fasli 1276 per garce...	258	...	...	231	...	...	316	...	...	219	...	...	297	...	...	380	...	...
" 1277 "	188	70	20	164	67	20	209	107	34	191	28	13	202	95	32	233	153	40
" 1278 "	191	...	...	170	...	...	201	8	4	185	6	3	198	4	2	234	...	...
" 1279 "	181	10	5	163	7	4	196	5	2	183	2	1	175	19	10	224	10	4
" 1280 "	146	35	19	131	32	20	166	30	15	149	34	18	143	32	18	185	39	17
Do. compared with 1276 ...	...	112	43	...	100	43	...	150	47	...	70	32	...	154	52	...	201	52
Do. compared with decennial average ...	...	42	12	...	40	23	...	57	25	...	55	27	...	63	30	...	64	26

10. Within the last four years prices have fallen 52 per cent. in raggy and horsegram, 47 per cent. in cholum, 43 per cent. in paddy, and 22 per cent. in mabbu. Compared with the decennial average, the loss is not so great, but it is still large enough to be sensibly felt by the ryots.

11. The Board will explain, in their future reports, the effect of the market-prices, with reference to the commutation rates in those districts which have been recently settled.

12. RYOTS' HOLDINGS.—The extent of land occupied on ryotwari tenure in all the districts, South Canara excepted, was Acres 19,987,687, assessed at Rs. 348,15,632, against Acres 19,612,378, assessed at Rs. 345,05,756, in Fasli 1279. The entire increase was Acres 375,309 in land, and Rs. 3,09,876 in assessment. Of this the greater portion, or Acres 338,625, assessed at Rs. 2,03,171, was of necessity in "Dry" or unirrigated land. There was an increase of Acres 36,684, assessed at Rs. 1,06,705, in "Wet" or irrigated land. These results are chiefly due to the favourable character of the season. In Salem the introduction of the new settlement in the Ahtoor Taluq influenced the increase in the occupied area.

13. RYOTWARI SETTLEMENT.—The actual ryotwari settlement of the Presidency amounted to Rs. 363,14,065

	Fasli 1279.	Fasli 1280.
	RS.	RS.
Assessment on actual holdings	345,05,756	348,15,632
Deduct waste remitted	7,97,631	3,93,222
Remainder	337,08,125	344,22,410
Add second crop assessment	5,50,948	6,44,235
Additional do.	4,39,555	5,41,764
Water-tax	10,62,725	11,33,156
Revenue of South Canara...	12,72,309	12,74,635
	370,33,662	380,16,200
Deduct remissions	17,28,900	17,02,135
Net settlement	353,04,762	363,14,065

against Rs. 353,04,762 in Fasli 1279, showing an increase of upwards of ten lakhs of Rupees. This increase was fairly distributed among all the subordinate items of the settlement, while under remissions on account of lands left waste, there was a decrease of Rs. 4,04,409, or about 50 per cent. These results are reliable indications of the very favourable character of the season.

14. The greater portion of the revenue under "Water-tax" consists of the water-rate levied in the delta taluqs irrigated from the Godavery and Kistna anicuts. The Govern-

ment observe from a note inserted in paragraph 1^a of the Board's Proceedings that, while in the former district, the entire proceeds of the Water-rate are entered under "Water-tax," the similar collection in the latter district is shown under "wet assessment." Uniformity of system should be secured if possible, and the Board will consider how this can best be attained.

15. REMISSIONS.—The decrease under remissions on account of lands left waste has already been noticed. The aggregate of occasional remissions under the

	Fasli 1279.	Fasli 1280.
	RS.	RS.
1. Shamilat Bunge or portion of fields left waste	19,895	24,118
2. Shamilat or withered crops	1,67,173	62,707
3. Pul-nush, or loss of produce	30,463	59,913
4. Panibudtha, or land flooded	835	12,766
5. Payamila, or land injured by water	18,930	14,176
6. Tirva Kumme, reduction of assessment	90,202	1,08,514
Other items	1,47,104	1,87,667
Total...	4,74,602	4,69,861

items noted in the margin shows a decrease of Rs. 4,741. The Government desire to be informed of the circumstances under which remission for "Shamilat Bunge," the discontinuance of which was ordered by the Board's Standing Circular dated 8th August 1859, based on the orders of Government, is still continued. The Government are aware that the orders issued in 1859 were considerably modified by the Proceedings of Government dated 13th March 1860, No. 364; but those orders were not rescinded so far as they related to

Shamilat Bunge. As to the last item "Tirva Kumme," or reduction of erroneous over-rating, the Board remark that it occurred chiefly in Coimbatore, Chingleput, and Nellore, but that it will soon disappear in the general revision of assessment now in progress in these districts. The cause of the increase of Rs. 18,312 should have been stated.

	Fixed Remissions.	Deduction from Beriz.
Fasli 1279 ...	1,02,866	11,51,431
„ 1280... ..	79,222	11,53,052

Decrease... 23,644 Increase 1,621

account of the remuneration of village servants need no particular remark. The decrease of Rs. 23,644 in the former occurred chiefly in the Chingleput District on account of second crop cultivation under private wells; the

favourable character of the monsoons having rendered remissions such as were given in the previous year unnecessary. The small increase of Rs. 1,621 under the latter item was the result of the increase in the revenue.

17. PEISHCUSH OR ZEMINDARI REVENUE.—The demand on account of peishcush amounted to Rs. 51,43,642 against Rs. 51,42,752 in Fasli 1279. The small increase of Rs. 890 is the result chiefly of additions made to peishcush on account of quit-rent on Inams for which title-deeds were issued during the year; the collection of the quit-rent being entrusted to the Zemindars with a small commission to cover expenses, the balance being added to the demand against them.

	RS.
Fasli 1279 ...	6,72,091
„ 1280 ...	6,38,835
Decrease...	33,256

Shrotriem and Inam quit-rent is the combined result of a gross increase of Rs. 14,216, and a gross decrease of Rs. 47,472; the former is owing to the extended operation of the Inam

Rules, and the latter chiefly to the transfer of the collection of quit-rent in Vizagapatam to the Zemindars and proprietors; the proceeds thereof being credited to

"Miscellaneous." The Government doubt the consistency of crediting the quit-rent on minor Inams partly to "Shrotriem and Inam quit-rent," and partly to "Miscellaneous." The entire proceeds of this rent, whether collected by Government or by proprietors, should be shown under one head.

19. MISCELLANEOUS.—The revenue under "Miscellaneous" amounted to Rs. 39,50,763 against Rs. 40,04,416, showing a decrease of Rs. 53,653. The gross decrease amounted to the large sum of Rs. 2,80,267 from non-recurrence of charge for concealed cultivation in the Trichinopoly District, which was collected for four years, at once in Fasli 1279; from slackness in collections on account of sales of escheat lands in Malabar; and from the relinquishment of waste and "Porumboke" lands cultivated in Fasli 1279 without permission, and consequently charged with prohibitory assessment in that year. The greater portion of this decrease was covered by a large increase in Water-tax on Zemindari and Inam lands in the Kistna District, and in "Jodi on sundry Inams" in the Vizagapatam District already alluded to.

20. The total land-revenue demand under all heads amounted to Rs. 466,47,305 against Rs. 451,24,022, the increase being 9,23,283.

21. SPECIAL PRODUCTS.—There was a very large decrease in the area under cotton, and an increase under Indigo, influenced chiefly by the prices of these articles in the market. The decrease under cotton was distributed among several districts, and needs no special remark.

22. The demand on account of sundry sources of revenue is shown in the subjoined table:—

Items.	Fasli 1279.	Fasli 1280.	Difference
	RS.	RS.	RS.
Abkari	61,70,075	59,50,479	— 2,19,596
Income-tax	13,08,040	22,43,318	+ 9,35,278
License-tax	1,748	2,286	+ 538
Salt	124,09,601	126,05,889	+ 1,96,288
Sea Customs	27,69,194	28,05,693	+ 36,499
Land do.	1,77,427	1,88,891	+ 11,464
Stamps {Judicial on Court Fees}	38,11,538	{ 23,66,896	{ + 143,941
Non-Judicial			
Total ...	266,47,623	277,52,035	+ 11,04,412

23. ABKARI.—The decrease of Rs. 2,19,596 under Abkari is due chiefly to default of renters and the resale of the farms for lower prices. There was reckless competition for the farms in the previous year, and this reaction was, in some measure, expected. The sales of liquor in Madras and Ganjam, which are not leased in farm, show diminished consumption in Fasli 1280.

24. INCOME AND LICENSE-TAXES.—The small sum collected under "License-tax," was the arrears of former years. The large increase of Rupees 9,35,278 under

"Income-tax" was the result of the enhanced rate of the tax under Act XVI. of 1870.

25. SALT.—The increase of Rs. 1,96,288 under "Salt Revenue" was the result of the enhanced price of Rs. 2 per Indian Maund having been in force throughout the year, instead of for a portion only as in the previous year. The total quantity sold shows a decrease of Indian Maunds 2,51,326, and the aggregate

Sale	Indian Maunds.
Fasli 1279:	70,57,189
„ 1280.	68,05,863
	<u>2,51,326</u>

	Indian Maunds.
* Fasli 1270... ..	68,79,613

sales are less than what they were ten years ago, notwithstanding the great extension of the railways during that period. The Government have, in paragraph 24 of their Proceedings dated 3rd April 1871, No. 618, noticed the effect of the increase from time to time in the

monopoly price on the consumption of this necessary of life; but they were not then prepared to pronounce a decided opinion as to the effect of the present rate of Rs. 2 per maund.

26. The Government have now before them the sales of one full year, and the particulars of the sales show that the quantity purchased ostensibly for home-consumption (consumption of the district in which salt is manufactured and sold) was Indian Maunds 33,80,653 against Indian Maunds 33,85,362 in Fasli 1279, and Indian Maunds 34,56,572 in Fasli 1278. Compared with the average (Maunds 33,47,797) of the five years preceding the Fasli in which the rate of Rs. 2 per Maund was introduced, there was an increase of Indian Maunds 32,856 in the sales

	Indian Maunds.
Average of 5 years	33,47,797
Fasli 1280	33,80,653
Increase.	<u>32,856</u>

of Fasli 1280. According to the census recently taken, the population of the thirteen coast districts, inclusive of the town of Madras, is nearly 20,000,000, and at the moderate allowance of 15 lbs. per

head (the actual consumption in the jails is about 20 lbs.), the ordinary consumption of the districts alluded to ought to amount to at least 36,46,000 Maunds, if no smuggled or illicitly manufactured salt found its way into use. The Price Returns show changes as below in the bazaar selling rate of the coast districts since the increase in the Government monopoly rate:—

	Average Bazaar Price per Garce for five years preceding Fasli 1279.	Bazaar Price per Garce after the introduction of the new Rate.
	RS.	RS.
Northern coast districts	262	308
Centre do. do.	255	308
Southern do. do.	274	332
Western do. do.	271	319
Average	<u>265</u>	<u>317</u>

27. The average increase is Rs. 52 per garce, or nearly 20 per cent.; while the addition to the monopoly price is Rs. 37½ per garce, or little more than 18 per

cent. These facts and the quantities sold during the preceding years appear to indicate that consumption has been affected.

28. The same was more or less the case in the inland districts. The sales for these districts in Fasli 1280 amounted to Indian Maunds 30,34,397 against Indian Maunds 31,81,479 in Fasli 1279 and Indian Maunds 33,61,858, the average of the previous five years. The statistics under this head cannot be minutely analysed, as much of the salt is taken to the other Presidencies, and parts of this Presidency may be supplied from beyond the frontier. In Mr. Pedder's reports on the Bombay Salt-system, the average increase in the quantity of Bombay salt exported to Berar and the Central Provinces is estimated at 3 lakhs of Indian Maunds; but even assuming that the salt-trade of the northern districts with those provinces suffered to a corresponding extent, still the sales for consumption in the inland districts, if in proportion to the increase in the population, should have been much more than Indian Maunds 30,34,397.

29. The bazaar price of salt in these districts at present averages Rs. 356 per garce, the increase above the average (Rs. 319) of the five years ending Fasli 1278 being Rs. 37 per garce.

30. Two tables prepared in the Government Office to elucidate the above remarks are appended to this order. The Board will be requested to deal with the subject fully in submitting their report for Fasli 1281.

31. The entire quantity of salt available for sale during the year was Indian Maunds 139,27,300 against 156,14,786 in Fasli 1279. Of this, the quantity sold was 68,05,863, and the balance in store exclusive of wastage at the close of the year was 69,26,606, which was less than the similar balance at the close of the previous year by nearly fourteen lakhs of Indian Maunds. The

* Chingleput.
Tanjore.
Ganjam.

falling off in the manufacture was large in three districts.* The Board explain that the decrease in Chingleput is only

nominal, as much of the salt that was actually manufactured was not received into Store in consequence of want of water in the canal. The Collector of Tanjore reports, in a letter received with the Board's Proceedings dated 12th March 1872, Miscellaneous No. 1,898, that frequent and heavy rain during the manufacturing season interfered with and materially impeded the manufacture. No explanation is given from Ganjam. It is evident that active measures are necessary to maintain a sufficient stock, and the Board will issue such orders as may appear necessary with reference to the progress made in the current Fasli.

32. The charges of the Salt Department amounted to Rs. 12,25,749 against 13,21,742 in Fasli 1279, and the ratio to gross revenue in the two years was 10½ and 9¾, respectively. The decrease of Rs. 95,933 was chiefly the result of the smaller quantity manufactured during the year. The expenditure under "Petty Construction and Repairs" was Rs. 24,852 against Rs. 16,296 in the previous year. The Board appear to have over-looked the special request in paragraph 26 of the Order of Government dated 3rd April 1871, No. 618, to notice this subject in their future reports. It was there desired that the full employment of the Budget grant to the extent necessary should be insisted on, as a primary duty of the Deputy-

Collectors in immediate charge of the Salt Department, and the Board should have explained what the available grant in each district was, and how far it was utilized. They will be requested to submit a special report of this description for the official year 1871-72, and hereafter to devote a paragraph to the subject in their annual report on the settlement of the revenues.

33. The net salt-revenue of the year amounted to Rs. 113,79,217 against

Faslis.	Rs.
1274	85,19,728
1275	86,77,539
1276	101,70,053
1277	92,78,221
1278	98,11,195
Average...	92,91,347

Rs. 110,87,514 in Fasli 1279. The increase was Rs. 2,91,703; and the figures given in the margin show that the present monopoly price yielded upwards of 20½ lakhs more than the average net revenue of the five years anterior to Fasli 1279, in which that price was

introduced. But consumption has been affected as above noticed.

34. The total wastage of salt in the year amounted to Indian Maunds 2,06,289-31 of the value, at prime cost, of Rs. 27,928-14-4, and of Rs. 4,08,637-5-9 at the monopoly price, against Indian Maunds 2,12,501-16 of the value of Rs.

	Fasli 1279.	Fasli 1280.
South Arcot ...	4-32	4-62
Do. supplied to French } Government ...	2-78	4-38
South Canara ...	2-60	4-38
Malabar ...	0-85	1-99

25,873-15-1 at prime cost, and of Rs. 4,07,191-8-9 at the monopoly price of Fusly 1279. The ratio of wastage in the districts noted in the margin exceeded the similar ratio of the previous year, and the explanation required in paragraph 28 of the Order of Government dated 3rd April 1871, No. 618, is not furnished. The Board appear to have overlooked that order in remarking that the wastage below five per cent. calls for no remark. The ratio exceeded 5 per cent. in six

	Percentage.
Tinnevely ...	8-80
Tanjore ...	7-78
Vizagapatam ...	7-41
Godavery ...	6-51
Madura ...	5-17
Ganjam ...	5-05

districts and the result is attributed chiefly to heavy rains and to the long period during which the salt had been stored. The salt of the Godavery District is stated to be so friable as to cause more than ordinary wastage. Sanction is granted for writing off the entire wastage of the year, amounting to Indian Maunds 2,06,289-31.

35. SEA CUSTOMS.—The increase of Rs. 36,499 under Sea Customs was the result chiefly of greater activity in the export-trade in rice, paddy, and other articles at several of the ports. In Madras there was a decrease of Rs. 31,432, owing to a falling off in the imports of cotton, twist, and yarn, metals, spirits, and wine.

36. LAND CUSTOMS.—The increase of Rs. 11,464 under Land Customs was owing to increased imports into South Arcot from the French Territory, as also to more careful supervision on the part of the Customs authorities.

37. STAMPS.—Under Stamps there was a nominal increase of Rs. 1,43,941; and an actual decrease of Rs. 23,900. The former is owing to the returns of the previous year, Fasli 1279, not including the collection of Court Fees during the three months in which they were credited to "Law and Justice," and the latter

is the result of the lighter rates of duty prescribed by Acts XVIII. of 1869 and VII. of 1870 on transactions involving small amounts.

38. DEMAND, COLLECTION, AND BALANCE OF CURRENT REVENUE.—The total demand on account of all sources of revenue amounted to Rs. 737,99,340, of which Rs. 672,99,296, or 91.19 per cent. (against 92.50 per cent. in Fasli 1280) was collected within the Fasli. The balance at the close of the Fasli was Rs. 64,89,304 exclusive of remissions, amounting to Rs. 10,740 under Abkari and Income-tax. This balance was reduced to Rs. 19,18,686 on the 31st October 1871 by subsequent collection of Rs. 45,70,618 up to that date. On the whole the collection of the revenues in Fasli 1280 was not so prompt as in the previous year, but it is not on that ground less satisfactory, as the fall in the prices already noticed must have caused much difficulty in payment. The balances were heaviest in Chingleput, North Arcot, and South Arcot.

39. The Board's explanation of the balances under the several heads, except Abkari, is generally satisfactory. The Government, in their Orders dated 22nd December 1868, No. 3,200, paragraph 28, and 11th May 1869, No. 1,313, paragraph 25, called the attention of the Board to the need for enforcing the conditions of the Abkari Pleases and watching the collections, *so as to prevent the balance exceeding the value of the security lodged*. The report now before Government shows that in the Chingleput District the balance against the renter was allowed to rise to double the aggregate of the deposits, and this must have been the case more or less in South Arcot and Salem, or the large arrears could not have remained unrealized. The Board will draw the special attention of the Collectors to this subject.

40. DEMAND, COLLECTION, AND BALANCE OF ARREARS.—The total demand on account of arrears amounted to Rs. 63,88,937. The collections up to 31st October 1871 amounted to Rs. 49,25,888, and, excluding the remissions, aggregating Rs. 2,94,970, the balance left was Rs. 11,68,079. The Board report that of this balance the sum of Rs. 3,65,045-2-10 is irrecoverable, and under the explanation given in paragraphs 55 to 61 of their Proceedings, sanction is granted for writing off the amount.

41. The manuscript statement of particulars of arrears in each district referred to in paragraph 63 of the Board's Proceedings includes the sums actually collected subsequent to the Fasli, and the irrecoverable balances inquired into and recommended to be written off. A statement showing the Fasliwar details of arrears in each district under each head for the sum of Rs. 8,03,034 classed as "Recoverable and Doubtful" would be sufficient for the purpose for which the Government require it.

42. The small balance of Rs. 129 under "Shrotriem Jodi" in Ganjam could have been easily inquired into and disposed of. The "Ryotwar" balances in Cuddapah, Chingleput, and Madura appertain to very old dates, and if they are not included in the sum now sanctioned to be written off, the Collectors of these districts should be called upon to submit special reports on them without delay, in order that the accounts may be cleared of these old, and for the most part worthless arrear claims.

43. The large extent to which coercive process was found necessary in the collections is much to be regretted, but was probably unavoidable in consequence of the low prices for produce which prevailed, and which doubtless induced many perfectly solvent ryots to delay payment until the law was enforced.

	Fasli 1279.	Fasli 1280.
Number of persons against whom processes were issued.	No. 82,652	No. 150,993
Revenue realized by actual sales	RS. 1,49,966	RS. 3,04,179

44. The Government observe that the village and taluq accounts are reported to be well kept in all the districts, excepting South Arcot. The Collector of the last-named district has not yet had much opportunity for inspecting these accounts, but the Board will request him to give careful attention to the subject when he is moving through the district. It is not advisable that this inspection should form a recognized part of the annual settlement. It should frequently be sudden and without previous notice.

(True Extract.)

(Signed)

W. HUDLESTON,
Officiating Chief-Secretary.

No. 5,066.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 18th December 1871.

PREFATORY.—The Board resolve to submit to Government their report on the Revenue Settlement and collections of the Madras Presidency for Fasli (Revenue year) 1280, (1st July 1870 to 30th June 1871) accompanied by the prescribed Abstract Statements and a file of the printed reports of Collectors.

2. TERRITORIAL CHANGES—*Districts*.—During the Fasli under report, Madras was constituted a separate district, the Collector of Madras having charge of Abkari, Quit-rent and other items of administration connected with the Town of Madras in addition to the duties of Collector of Customs as heretofore. By this arrangement, the number of districts in the Presidency has been increased from twenty to twenty-one.

3. *Taluqs*.—There was no change in the number of taluqs which was as before 156.

Faslies.	Taluqs.	Villages.	Puttas.
1279	156	27,803	23,78,840
1280	156	27,802	24,03,727
		Decrease. 1	Increase. 24,887

4. *Villages.*—In the number of Ryotwary villages there were changes in nine districts. The difference of two villages observed between the total in the Report for Fasli 1279 (1869-70) exhibited in this abstract and that shown in the Report for that Fasli, is due to a correction made this year in the number of villages in the Madras District:—

Districts.	Increase.	Decrease.
Ganjam	8	...
Godavery	1	...
Cuddapah ... ..	...	6
Bellary ... ..	...	7
North Arcot	4	...
South Arcot	1	...
Coimbatore ... ..	...	1
Salem ... ..	...	6
South Canara	5	...
Total...	19	20
Net...	...	1

The increase of eight villages in Ganjam was occasioned by the expiration of the terms for which five villages were rented out, and the addition of three, again inhabited and brought under cultivation, out of the fifteen deserted in previous years and struck off the accounts. In the Godavery District, one village ceased to be rented out to an individual and was brought under

Board's Proceedings, dated 7th September 1870, No. 5,623.
Do. " 15th November " " 6,671.
Do. " 24th August " " 5,440.

"Joint-rent," which is in all essentials "Ryotwar." In Cuddapah six small villages were merged in larger villages and have thus disappeared from the accounts. Five small villages of the Kudligi

Taluq were left uncultivated and two Hissa Shrotriem villages or villages a portion of the revenue of which was payable to Shrotriemdars, were made Inam villages by the Inam Department, thus causing a decrease of seven villages in the Bellary District. Two Inam villages were resumed because the owners did not claim them. Two deserted villages in the Palmanair Taluq were

Official Memorandum, dated 1st July 1870, No. 1,102.

North Arcot. In South Arcot, a "Moturpha" village or village paying a tax on ploughs, etc.,

Board's Proceedings, dated 5th March 1868, No. 1,581.

owing to its amalgamation with another village. Six "Hissa Shrotriem" villages in Salem were made Inam villages by the Inam Department. In South Canara one village was newly formed, one previously deserted, was re-inhabited, and three others were brought to account, having been erroneously omitted in the preceding year.

5. *NUMBER OF PUTTAS.*—In the total number of puttass issued, there was a net increase of 24,887. It is needless to go into the causes of this increase which is accounted for by a variety of circumstances, such as ryots taking up lands for the first time, transfers by inheritance, sale, or mortgages, duplicates issued to replace lost puttass, etc. The large increase of "Fresh Puttass" is due chiefly to the introduction of the new settlement in the Ahtur Taluq of the Salem District, and of correct areas ascertained by the Survey Department in certain taluqs of the

Coimbatore District. On the lands included in the jurisdiction of the Madras District permanent quit-rents are paid, and no puttav are issued for them.

Faslies.	Number of fresh Puttas.	Old Puttas modified by additional entries.	Old Puttas not altered.	Total.
	NO.	NO.	NO.	NO.
1272... ..	2,40,569	4,07,493	17,30,778	23,78,840
1280... ..	3,03,540	4,71,617	16,28,570	24,03,727
	Increase. 62,971	Increase. 64,124	Decrease. 1,02,208	Increase. 24,887

6. SEASON.—The season of Fasli 1280 was even more favourable for agricultural operations than the preceding season. The total rain-fall was much greater and, except in some districts, was seasonably distributed throughout the year.

Districts.	April to September 1870.	October 1870 to March 1871.	Total from April 1870 to March 1871.	Total from April 1869 to March 1870.
	INCHES.	INCHES.	INCHES.	INCHES.
1. Ganjam	26.63	19.64	46.27	38.66
2. Vizagapatam	25.82	26.81	52.63	34.69
3. Godavery	25.74	21.50	47.24	37.79
4. Kistna	22.46	11.41	33.87	32.99
5. Nellore	16.53	18.85	35.38	30.49
6. Cuddapah	20.73	13.66	34.39	24.43
7. Bellary	16.72	7.42	24.14	21.61
8. Kurnool	22.93	6.95	29.88	24.54
9. Madras... ..	25.22	31.93	57.15	.....
10. Chingleput	20.40	20.40	40.80	32.27
11. North Arcot	18.19	19.37	37.56	25.88
12. South Arcot	18.33	26.60	44.93	35.71
13. Tanjore	15.03	28.55	43.58	45.16
14. Trichinopoly	18.29	20.14	38.43	39.73
15. Madura	15.85	14.84	30.69	44.26
16. Tinnevely	4.47	25.41	29.88	38.54
17. Coimbatore	10.38	11.08	21.46	25.48
18. Neilgherries	21.23	35.98	57.21	56.53
19. Salem	21.94	13.22	35.16	34.93
20. South Canara	87.15	23.88	111.03	119.59
21. Malabar	75.31	23.20	98.51	108.70

It may however be observed generally that the rains of October and November were too heavy for Jonna and other staple dry grains, though they were very favourable for Paddy, Sugar-cane and other later crops. The river freshes were everywhere abundant and regular, and the anicuts of the Godavery, Kistna, Pennar and Cauvery, together with the more recent works at the heads of the more important branches of the Cauvery in the Tanjore District made the distribution of their supplies seasonable and even throughout the year. The districts, where the season was partially unfavourable, will now be noticed. In Ganjam, the early rains were insufficient for sowing seed and the later rains were so copious as to be destructive to the standing crops of paddy and sugar-cane. A portion of this district was also ravaged by locusts. The harvest owing to

these circumstances was 50 per cent. below the average. The same want of early rains was also felt in Vizagapatam, which district was further visited by a cyclone in November, whereby considerable damage was done to the crops.

In Kurnool, the early dry crops suffered from excess of rain, but the north-east monsoon was favourable not only to the rice-crop, but also to the later white Jonna.

In Madura, the rain was scanty and partial, both as regards dry and wet crops except under river channels and river-fed tanks.

In Tinnevely, matters were still worse. The rains were very late, and by the time the tanks filled it was the middle of January and the rain came too late to be of any use. There were similar failures in the staple dry crops in the Godavery, Kistna and Coimbatore Districts, owing either to excessive rains as in the first two, or to want of rain in the early part of the season, as in the last.

7. SANITARY CONDITION.—Notwithstanding the abundant rain and plentiful harvest, much sickness prevailed throughout the year and the deaths from cholera, small-pox, and fever were greater in number than in the previous year in nearly all districts. Godavery in the north and Tinnevely in the south suffered most from cholera. South Canara was severely visited by small-pox, while Salem, North Arcot, Coimbatore, Cuddapah, Vizagapatam and Godavery suffered much from fever.

Districts.	Population.	CAUSE OF DEATH.					Ratio per mille.	Remarks.
		Cholera.	Small-pox.	Fever.	Other diseases.	Total.		
1. Ganjam	12,29,660	403	286	8,255	4,661	13,705	11.14	
2. Vizagapatam ...	15,05,045	259	311	11,478	4,504	16,552	10.99	
3. Godavery	14,27,464	9,978	1,009	11,492	10,634	33,113	23.19	
4. Kistna	12,96,652	2,436	998	5,561	10,987	22,982	17.72	
5. Nellore	11,68,664	985	937	6,935	7,487	16,344	13.98	
6. Cuddapah	11,44,759	610	942	13,090	4,846	19,488	17.02	
7. Bellary	13,04,807	9	907	9,143	12,289	22,348	17.12	
8. Kurnool	7,70,857	18	828	10,023	3,778	14,647	19.00	
9. Chingleput	8,04,283	906	285	3,793	9,819	14,803	18.40	
10. North Arcot ...	17,80,616	2,376	503	15,307	16,636	34,822	19.55	
11. South Arcot	12,61,846	2,193	1,517	9,865	10,233	23,801	18.86	
12. Tanjore	17,31,703	1,554	1,399	7,777	28,844	39,574	22.85	
13. Trichinopoly ...	10,06,826	1,028	359	9,404	8,269	19,960	19.82	
14. Madura	19,46,389	5,551	689	6,959	7,628	20,957	10.75	
15. Tinnevely	15,26,698	7,268	1,650	7,273	18,237	34,528	22.61	
16. Coimbatore	13,93,582	2,913	236	11,192	9,286	23,627	16.94	
17. Nellore	88,142	5	...	439	195	639	16.75	
18. Salem	16,19,233	3,463	251	19,495	14,628	37,840	23.36	
19. South Canara ...	8,36,019	508	3,499	4,892	10,244	19,143	22.89	
20. Malabar	18,49,805	1,526	125	16,781	16,222	28,654	15.49	
Total...	256,43,950	44,989	16,831	1,86,160	2,09,527	4,57,507	17.84	

NOTE.—The statistics for the Town of Madras being sent direct to the Sanitary Commissioner they do not appear in this return.

There was no want of pasturage, yet the cattle were not free from disease, which prevailed in all districts, though not with the same fatal effects as in former years. The excessive rains and the cold weather consequent to the north-east monsoon told upon the health of cattle. The labours of Veterinary Surgeon Dr. Thacker were marked by success, but the prejudice against segregating the infected cattle is still strong in the minds of the ryots. Many believe that it is cruel to take the infected cattle far away from their stall-companions, and assert that such treatment brings about the death of some which might otherwise recover from the attack.

8. PRICES OF AGRICULTURAL PRODUCE.—The prices of nearly every description of agricultural produce fell considerably. The falling off was very marked in the preceding season, but it was still greater in that now under review. Compared even with the decennial averages, the contrast is very unfavourable to the former. But the averages exhibited in the table fail to

indicate the great fall in the market experienced in particular months of the year, and that too when the heaviest instalments of the public demand fell due.

Grains.	Average price per Madras Garce for ten years, Faslies 1270 to 1279.	Fasli 1279.	Fasli 1280.	Increase or decrease in Fasli 1280 as compared with the average.	Per cent- age of columns 2 and 5.	Increase or decrease in Fasli 1280 as com- pared with Fasli 1279.	Per cent- age of columns 3 and 7.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
First sort Paddy, per Garce	188	181	146	— 42	— 22	— 35	— 19
Second do. do. ...	171	163	131	— 40	— 23	— 32	— 20
Cholum	223	196	166	— 57	— 21	— 30	— 15
Cumboo	204	183	149	— 55	— 27	— 34	— 18
Raggy	206	175	143	— 63	— 30	— 32	— 18
Horse-gram	249	224	185	— 64	— 26	— 39	— 17

The result, however beneficial to other classes of the population, was disastrous to the ryots who throughout the Presidency experienced the greatest difficulty in certain months in disposing of their produce to meet payment of the Government demand. This occurred not only in poor districts, but also in those which had the reputation of being well off, and in which it was thought the cultivators had laid by money in former years. The Collector of Tanjore for instance remarks that it fared very ill with the land-owners of that district; whilst prices were high, they could well afford to pay the Government demand in advance, and at the same time indulge in the luxuries of litigation and a high style of living, but they are now very differently circumstanced after the marked decline in prices caused by two successive good seasons. Not even the wealthiest landed proprietors, he adds, escaped the process of distraint, and it is a fact that in April and May, the months in which heavy instalments are due, jewels of no small value came into the money-market for loans which were obtained at 12, and in several instances as much as 24 per cent. interest. The price of second sort Paddy in all districts is subjoined:—

PRICE PER GARCE.									
Districts.	Average of five years from Faslies 1264 to 1268.	Average of five years from Faslies 1269 to 1273.	Average of five years from Faslies 1274 to 1278.	Fasli 1279.	Fasli 1280.	Increase or decrease as compared with column 2.	Increase or decrease as compared with column 3.	Increase or decrease as compared with column 4.	Increase or decrease on column 5.
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	71	87	130	111	100	29	13	— 30	— 11
2. Vizagapatam ...	87	106	142	139	126	39	20	— 16	— 13
3. Godavery	86	112	125	117	94	8	— 18	— 31	— 23
4. Kistna	112	139	167	152	129	17	— 10	— 38	— 23
5. Nellore	122	145	178	167	123	1	— 22	— 55	— 44
6. Cuddapah	131	179	233	192	163	32	— 16	— 70	— 29
7. Bellary	113	159	227	153	140	27	— 19	— 87	— 13
8. Kurnool	126	167	222	180	168	42	1	— 54	— 12
9. Madras .....	...	...	...	...	123	123	123	123	123
10. Chingleput	128	148	192	185	125	— 3	— 23	— 67	— 60
11. North Arcot ...	115	145	182	159	107	— 8	— 38	— 75	— 52
12. South Arcot ...	123	133	172	156	98	— 25	— 35	— 74	— 53
13. Tanjore	109	130	176	141	105	— 4	— 25	— 71	— 36
14. Trichinopoly ...	116	156	203	158	117	1	— 39	— 86	— 41
15. Madura	127	164	241	185	158	31	— 6	— 83	— 27
16. Pinnevelly	146	168	231	190	176	30	8	— 55	— 14
17. Coimbatore	155	181	239	204	162	7	— 19	— 77	— 42
18. Nilgherries .....	...	...	...	...	...	...	...	...	...
19. Salem	129	153	199	156	117	— 12	— 36	— 82	— 39
20. South Canara ...	113	150	171	169	133	— 20	— 17	— 38	— 36
21. Malabar	125	183	208	188	160	35	— 23	— 48	— 28

9. RYOTWAR HOLDINGS OR LAND HELD ON PAYMENT OF ASSESSMENT DIRECT TO GOVERNMENT—
Statement No. 3.—The following Abstract of Return No. 3 shows Ryots' Holdings or Land held on Ryotwar tenure in all the districts except South Canara, the assessment of which is omitted as directed by Government:—

Items.	DRY.		WET.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Holdings at the beginning of the Fasil 1280.....	160,03,033	172,69,491	36,09,345	172,36,265	196,12,378	345,05,756
Deduct lands given up.....	7,53,002	7,15,733	94,376	4,71,475	8,47,378	11,87,208
Remainder...	152,50,031	165,53,758	35,14,969	167,64,790	187,65,000	333,18,548
Add lands newly taken up..	10,91,627	9,18,904	1,31,060	5,78,180	12,22,687	14,97,084
Total...	163,41,658	174,72,662	36,46,029	173,42,970	199,87,687	348,15,632
Deduct waste remitted.....	2,847	6,346	79,670	3,86,876	82,517	3,93,222
Waste charged.....	18,12,879	15,67,233	1,64,331	6,26,189	19,77,210	21,93,413
Actual cultivation.....	145,25,932	158,99,083	34,02,028	163,29,914	179,27,960	322,28,997
Total...	163,38,811	174,66,316	35,66,359	169,56,094	199,05,170	344,22,410

10. The result of the year shows a net increase in Holdings (Dry and Wet) of acres 3,75,309,

	ACRES.	RS.
Fasil 1270.....	196,12,378	345,05,756
" 1280.....	199,87,687	348,15,632
Increase...	3,75,309	3,09,876

	ACRES.	RS.
3,38,625	2,03,171	

districts. The increase under "Dry," occurs in almost every district, and is due to the auspicious opening of the season which induced the ryots to enter on the cultivation of a larger

	ACRES.	RS.
South Arcot.....	54,367	78,333
North Arcot.....	32,415	37,064
Bellary.....	88,057	32,692
Kistna.....	21,154	29,372
Nellore.....	33,356	12,406
Coimbatore.....	59,278	11,855
Kurnool.....	19,787	10,232

	ACRES.	RS.
• 15,079	16,578	

	ACRES.	RS.
† 7,028	9,453	

nature of the season led to some relinquishments, and the strict enforcement of the rule that lands cultivated without permission given in due course should not be entered in Ryot's holdings as was done in previous years, also led to a nominal falling off.

In the Salem District,† the introduction of the Revenue Survey areas and Settlement rates in the Taluq of Ahtur caused an increase in area and a decrease in assessment.

	ACRES.	RS.
† 22,081	6,955	

11. In irrigated holdings, the result was a net increase of acres 36,684 and in assessment of Rupees 1,06,705, resulting from a gross increase of acres 43,633 and Rupees 1,50,289 and a

ACRES.	RS.
a 10,149	55,780
b 2,331	10,807
c 11,671	26,956

observed in other districts, are all the result

ACRES.	RS.
d 4,921	17,947

ACRES.	RS.
e 3,779	29,155
f 3,635	13,435

gross decrease of acres 6,949 and Rs. 43,584.

The large increase in the Kistna,^a South Arcot,^b Godavery District,^c as well as smaller increases

of the timely fall of rain, and the abundance of the supply of water for wet cultivation. In Salem^d the increase is attributed to the introduction of the new Settlement rates in Ahtur. In North Arcot^e and Nellore^f the extent relinquished exceeded that taken up.

12. RYOTWAR LANDS BROUGHT UNDER CULTIVATION.—Out of the holdings shown in paragraph 10, the extent of actual cultivation is

	ACRES.	RS.
Fasli 1279	175,63,501	316,80,231
" 1280	179,27,960	322,28,997
Increase...	3,64,459	5,48,766

* South Canara excepted.

Even of the remaining waste represented by 10 per

	ACRES.	RS.
Chingleput	63,722	1,75,161
North Arcot	67,351	1,47,591
South Arcot	63,051	1,32,256
Cuddapah	18,521	45,189
Bellary	1,08,909	39,373
Nellore	31,536	30,681
Kistna	6,341	28,938

ACRES.	RS.
g 12,742	35,317
h 31,164	34,778

earlier rains in these two districts were deficient and the north-east monsoon came too late.

given in the margin for comparison with the similar result for the preceding year. It may here be noted, that 90 per cent. of the areas (bearing 92½ per cent. of the whole assessment) of all holdings, was brought under cultivation. cent. of the area and 7½ per cent. of the assessment, 9½ per cent. in extent and 6 per cent. of assessment was charged. The year's cultivation presents a net increase of acres 3,64,459 and Rupees 5,48,766 over that of the preceding year. There was an increase in fourteen districts and a decrease in the rest. The chief among the former are named in the margin. Among the latter, Coimbatore^g and Tinnevely^h are most conspicuous; as already observed, the

13. RYOTWAR LANDS LEFT WASTE.—Out of the occupied lands described in paragraph 10, acres 20,59,727 assessed at Rupees 25,86,635

	ACRES.	RS.
Fasli 1279	20,48,877	28,25,525
" 1280	20,59,727	25,86,635
Increase...	10,850	Decrease... 2,38,890

were left waste. Of this extent, however, the ryots paid for acres 19,77,210 assessed at Rupees 21,93,413 and the Government remitted their dues upon acres 82,517 assessed at Rupees 3,93,222.

	ACRES.	RS.
Fasli 1279	18,60,488	20,27,894
" 1280	19,77,210	21,93,413
Increase...	1,16,722	1,65,519

Rupees 2,07,027 in eleven districts, and a gross decrease of Rupees 41,508 in eight districts. The

	Dry.	Wet.
	RS.	RS.
Fasli 1279	14,91,601	5,36,293
" 1280	15,67,233	6,26,180
Increase...	75,632	89,887

14. RYOTWAR WASTE CHARGED.—Compared with the preceding Fasli, there was a net increase of Rupees 1,65,519, under "waste charged," resulting from a gross increase of the increase is nearly equally distributed between "dry" and "wet" lands as shown in the margin. The waste charged consisted of Rupees 15,67,233 on "dry" and Rupees 6,26,180 on "wet" land and the districts in which the greater part of this charge was made were those

	Dry.	Wet.	Total.
	RS.	RS.	RS.
Coimbatore.....	2,70,905	31,842	3,04,747
Kistna.....	2,63,671	27,624	2,91,295
Godavery.....	1,91,863	44,223	2,39,086
Tinnevely.....	1,37,038	54,524	1,91,562
South Arcot.....	1,29,268	48,420	1,77,688
Chingleput.....	73,091	97,290	1,70,381
Tanjore.....	64,548	1,04,157	1,68,705
Nellore.....	1,23,457	34,018	1,57,475
North Arcot.....	58,919	56,198	1,15,117
Madura.....	60,165	23,569	82,734

named in the margin. Much of the dry waste is, as is well known, retained for pasturage and for fallows, and it is now a well understood rule that no remission of assessment is claimable on dry waste unless under very exceptional circumstances. The charge made on "wet" waste is, as a rule, made only when it is patent that negligence and not want of water was the cause of the failure of crops. The latter cause cannot have contributed much to "wet" waste during the year under review.

Adverting to the very large extent of "waste" charged in North Arcot, the Collector explains that he made it a rule this year to turn a deaf ear to all applications for remission for lands submerged within the water spread of tanks, unless such applications were accompanied by a surrender of the right to such lands for ever. The majority of the ryots concerned, however, elected to pay and keep the lands, which are in their estimation very valuable.

15. RYOTWAR SETTLEMENT.—The actual Ryotwary settlement is formed by deducting from the total holdings the waste remitted (alluded to in paragraph 13,) by adding to the actual cultivation (1) the portion of the waste which is charged for; (2) the assessment on account of 2nd crop cultivation; (3) additional assessment; (4) water-tax; and (5) miscellaneous items, (all of which will be briefly noticed hereafter,) and by deducting therefrom (1) occasional remissions, (2) fixed remissions; (3) deductions on account of Village establishment and sundry other purposes.

16. The settlement of the Ryotwary revenue thus made for the Fasli under report, amounted to Rupees 402,64,828, against Rupees 393,09,178 in the preceding Fasli, resulting in an increase of Rupees 9,55,650 as will be seen from the following comparative abstract:—

Items.	FASLI 1279.		FASLI 1280.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry.....	160,03,033	172,69,491	163,41,658	174,73,662	3,38,625	2,03,171	...	...
Wet	36,09,345	172,36,265	26,46,029	174,42,970	36,684	1,06,705	...	...
Total...	196,12,378	345,05,756	199,87,687	348,15,632	3,75,309	3,09,876	...	...
Second Crop Assessment.	...	5,50,948	...	6,44,235	...	93,287	...	...
Additional do. ....	...	4,39,555	...	5,41,764	...	1,02,209	...	...
Water Tax .....	...	10,62,725	...	11,33,156	...	70,431	...	...
Revenue of South Canara..	...	12,72,309	...	12,74,635	...	2,326	...	...
Total...	...	378,31,293	...	384,09,422	...	5,78,129	...	...
Deduct.								
Waste remissions.....	...	7,97,631	...	3,93,222	...	...	...	4,04,409
Other remissions.....	...	17,28,900	...	17,02,135	...	...	...	26,765
Total...	...	25,26,531	...	20,95,357	...	...	...	4,31,174
Remainder.....	...	353,04,762	...	363,14,065	...	10,09,303	...	...
Add Miscellaneous Items.	...	40,04,416	...	39,50,763	...	...	...	53,658
Total ...	...	393,09,178	...	402,64,828	...	9,55,650	...	...

The settlement of Fasli 1279, (1869-70,) which yielded the highest Ryotwary revenue on record, furnished matter for congratulation. The result of Fasli 1280, (1870-71,) is still more

favourable, showing a further increase of nearly 10 lakhs, thus giving another proof of the expansive character of the Land Revenue under the Ryotwary system in this Presidency.

17. **RYOTWAR SETTLEMENT—Second crop cultivation.**—The revenue brought to account

	RS.
Fasli 1279	5,50,948
„ 1280	6,44,235
Increase...	93,287
Bellary.....	1,19,166
Trichinopoly.....	1,16,056
Chingleput.....	92,544
Cuddapah.....	74,222
Tanjore.....	63,740
North Arcot.....	56,192
South Arcot.....	45,892
Kurnool.....	34,006
Madura.....	25,515

from the cultivation of two crops on land assessed for a single crop only, was Rupees 6,44,235 against Rupees 5,50,948 in the previous Fasli. The Districts from which the greater part of this item of revenue is derived are noted in the margin. The increase of Rupees 44,562 in Chingleput, Rupees 13,453 in North Arcot and Rupees 13,186 in Bellary, was the natural result of the favourable season. The small increase observed in other districts calls for no explanation.

18. **RYOTWAR—Additional assessment (or Teerwa Jasty).**—The revenue from additional assessment on account of irrigation

	RS.
Fasli 1279	4,39,555
„ 1280	5,41,764
Increase...	1,02,209
South Arcot.....	1,64,519
Tanjore.....	85,333
Cuddapah.....	58,500
North Arcot.....	51,394
Nellore.....	48,519
Bellary.....	47,278
Salem.....	28,991
Chingleput.....	20,925
South Arcot.....	39,262
North Arcot.....	24,815
Nellore.....	14,280

applied to “dry” lands, was Rupees 5,41,764 against Rupees 4,39,555 in the previous year and accrued in the districts named in the margin. The increase was chiefly contributed by the districts noted opposite. The remainder of the increase under this head is distributed over several other districts and calls for no particular notice.

19. **RYOTWAR SETTLEMENT—Water Tax**

	RS.
Fasli 1279	10,62,725
„ 1280	11,33,156
Increase...	70,431
Godavery.....	9,90,144
Kistna.....	2,59,172
Tanjore.....	46,473
Trichinopoly.....	32,052
Kurnool.....	12,313
Coimbatore.....	9,436
Chingleput.....	8,206

* Of which Rupees 2,30,978 is included in the wet assessment.

on Government lands.—The revenue from water-tax was Rupees 11,33,156 against Rupees 10,62,725 in the previous Fasli and was contributed chiefly by the districts named in the margin. The greater part of this tax is levied in the Delta Taluqs irrigated by the Godavery and Kistna anicuts. The increase of Rupees 59,560 in the Godavery District, is due to the extensive cultivation of wet crops under anicut irrigation, and to the conversion of a considerable extent of land from “dry” into “wet.”

20. **RYOTWAR SETTLEMENT—Remissions.**—The remissions from the gross demand on account of land assessment will now be noticed. The amount is exhibited in the following abstract in comparison with the amount remitted in the preceding Fasli:—

Items.	Fasli 1279.	Fasli 1280.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Waste remissions as per Statement No. 3 ..	7,97,631	3,93,222	...	4,04,409
As per Statement No. 4. { Occasional remissions... ..	4,74,602	4,69,861	...	4,741
{ Fixed do.	1,02,866	79,222	...	23,644
{ Items allowed on the collection or from demand of villages ..	11,51,431	11,53,052	1,621	...
Total...	25,26,530	20,95,357	1,621	4,32,794
Net...	...	...	...	4,31,173

	RS.
Fasli 1279	25,26,530
" 1280	20,95,357
Decrease...	4,31,173

31. RYOTWAR SETTLEMENT—Remissions

	RS.
Fasli 1279	7,97,631
" 1280	3,93,222
Decrease...	4,04,409

Of which for
wet land.

	RS.	RS.
Tinnevely	1,08,058	1,05,986
Madura	60,348	60,092
Nellore	50,278	49,993
Cuddapah	42,572	42,559
Bellary	50,025	30,024

* Vide Board's Proceedings, dated 4th April 1871, No. 1,474.

† Do. 14th February 1871, No. 691.

seasonable rain during the north-east monsoon as has been already noticed.

22. RYOTWAR SETTLEMENT—Remissions,

	RS.
Fasli 1279	4,74,602
" 1280	4,69,861
Decrease...	4,741

	RS.
1. Reduction of assessment (Teerva Kammi) ...	1,08,514
2. For withered crop (Shavi)	62,707
3. Loss of produce (Palanastam)	59,913
4. Second crop not cultivated (Fasal Kammi) ...	55,167
5. Special remission granted on sundry holdings in the Madura District	27,446
6. Remission on wet lands cultivated in March and April charged with dry assessment in the Tinnevely District	26,531

	RS.
† Coimbatore	1,06,008
Tinnevely	85,430
Madura	75,809
South Canara	36,037
Chingleput	30,104
Kistna	27,904
Trichinopoly	27,202

§ Rupees 35,274

|| Rupees 18,814

occasioned by the heavy rains of September and October 1870. Percentage remissions (Item

¶ Board's Proceedings, dated 4th February 1871, No. 691.
Do. do. 25th May 1871, No. 2,141.

Pulni Taluqs of the Madura District. In Tinnevely, on the representation of the Collector,

Board's Proceedings, dated 4th April 1871, No. 1,474.

23. RYOTWAR SETTLEMENT—Remissions of a fixed character.—Remissions of this class

	RS.
Fasli 1279	1,02,866
" 1280	79,222
Decrease...	23,644

	RS.
** Remission of assessment under Tope Rules ...	17,714
Do. on pasture land	14,241
Do. Guddatiru for reclaiming rocky soils	7,875

	RS.
†† Chingleput	22,574
Cuddapah	19,830
Salem	14,478
South Arcot	10,317

It will be observed from this abstract that the total remissions for the year amounted to Rupees 20,95,357, a sum less than that remitted in the previous year by Rupees 4,31,173.

on land left waste.—The remission on account of entire fields of irrigated land left waste amounted to Rupees 3,93,222, or less than half of the remissions granted in Fasli 1279. Remission was called for chiefly in the districts noted in the margin and almost entirely on account of wet lands. A large remission of assessment on wet lands became necessary in Tinnevely* and Madura† in consequence of a large extent of land having been left waste in the northern Taluqs, owing to the want of

occasional.—Occasional remissions which are granted on cultivated fields, amounted, in Fasli 1280, (1870-71,) to Rupees 4,69,861 against Rupees 4,74,602 in the preceding revenue year. They consisted chiefly of the items noted in the margin. The largest remissions under this head were granted in seven† districts. The reduction of the standard assessment (Item No. 1) occurred chiefly in Coimbatore, Chingleput and Nellore, but it will soon disappear in the general revision of assessment now in progress in these districts. Out of the total remissions (Item No. 2) for Shavi or withered crop, three-fourths were given in Madura§ and Tinnevely.|| The remissions under loss of produce (Item No. 3) appear rather large this year and are chiefly owing to the crops having been destroyed by floods occasioned by the heavy rains of September and October 1870. Percentage remissions (Item No. 5) were given under the special sanction¶ of the Board on dry cultivation which suffered seriously from want of rain in the Madura and

Pulni Taluqs of the Madura District. In Tinnevely, on the representation of the Collector, special remission was similarly granted on some wet lands, which were cultivated with dry crops, after the season proper for "wet" crop.

The decrease observed under this head is chiefly under the minor head "Remissions on second crop cultivation raised by private wells" in the Chingleput District, and is attributable

Fasli 1279.....	RS. 18,785
" 1280.....	2,879
Decrease...	15,906

to the fact that both the south-west and the north-east monsoon set in seasonally so that the ryots had water from Government sources sufficient for their cultivation.

24. RYOTWAR SETTLEMENT—*Deductions from Beriz on account of the remuneration of Village servants, Road Cess, and Sundry other purposes.*—These deductions are made in

Fasli 1279.....	RS. 11,51,431
" 1280.....	11,53,052
Increase...	1,621

1. Village Service cess (or Merah).....	RS. 9,72,655
2. Share of Revenue due to Shrotriendars.....	91,672
3. Road cess included in the land assessment.....	84,743

Tanjore.....	RS. 2,75,311
South Arcot.....	2,50,344
Salem.....	1,11,558
North Arcot.....	1,03,400
Kistna.....	73,570
Tinnevely.....	63,602
Kurnool.....	41,139
South Canara.....	33,975

† Fasli 1279.....	RS. 9,67,906
" 1280.....	9,72,655
Increase...	4,749

ded in the land assessment, occurs chiefly in Trichinopoly, Godavery, Kurnool and Kistna. In other districts, no part of the Road Cess is included in the settlement and the whole of it is really as well as nominally an extra charge.

The amount so collected under this head in Ryotwar villages during Fasli 1280, was Rupees 15,02,169 against Rupees 15,08,119 in the preceding year.

Fasli 1279.....	RS. 15,08,119
" 1280.....	15,02,169
Decrease...	5,950

25. ENTIRE LAND REVENUE SETTLEMENT, INCLUDING PERMANENTLY SETTLED REVENUE, JODI AND MISCELLANEOUS.—Having in the foregoing paragraphs discussed the main statistics of that portion of the Land Revenue which is under Ryotwar Settlement, the Board will now proceed to notice briefly (1) that portion which is permanently settled; (2) that which is derived in the shape of Jodi and Quit-rent from Inam villages; (3) that derived from Sundry Miscellaneous sources; but first an abstract is given showing the revenues from these sources as well as Ryotwar in Fasli 1280 compared with Fasli 1279.

Items.	Fasli 1279.	Fasli 1280.	Increase or decrease.
	RS.	RS.	RS.
Peishcush on permanently settled Estates ...	51,42,752	51,43,642	+ 890
Jody and Quit-rent on Shrotriem and Inam villages ...	6,72,091	6,38,835	— 33,256
Ryotwar ...	353,04,763	363,14,065	+ 10,09,302
Miscellaneous ...	40,04,416	39,50,763	— 53,653
Total...	451,24,022	460,47,305	+ 9,23,283

Fasli 1279.....	RS. 51,42,752
" 1280.....	51,43,642

Increase... 890

NO.	ESTATES	Peishcush below.	RS.
523	Do.	do.	5,000
64	Do.	do.	10,000
36	Do.	do.	20,000
12	Do.	do.	30,000
7	Do.	do.	40,000
2	Do.	do.	60,000
1	Do.	do.	70,000
4	Do.	do.	90,000
1	Do.	do.	1,00,000
1	Do.	do.	1,50,000
2	Do.	do.	2,00,000
2	Do.	do.	3,00,000
1	Do.	do.	3,50,000
1	Do.	do.	4,50,000
1	Do.	do.	5,00,000

Total.. 658

12 26. LAND REVENUE—*Permanently settled*.—The Permanently settled Revenue is derived from 658 estates situated in fifteen districts: Five-sixths of them are very small estates paying a Peishcush below Rupees 5,000 while the number paying above one lakh is only eight.

27. *Variations therein*.—There have been slight variations in the Permanently settled Revenue in six districts.

Districts.	Estates.	Increase. Amount.	Remarks.
		RS. A. P.	
Ganjam ...	Cuttingia	50 0 0	Due to the imposition of Peishcush on this estate which was previously rent-free— <i>Vide</i> Government Order, dated 13th November 1868, No. 2,854.
Nellore ...	Chundi	164 2 0	Due to the addition of quit-rent imposed on certain Kattubade Inams for which Title-deeds were distributed during this year.
North Arcot {	Culloor Poliyam	44 3 5	The increase is due to additions of quit-rent to Peishcush— <i>Vide</i> Board's Proceedings, dated 20th April 1871, No. 1,635.
	Bungari do	36 4 8	
	Naragunti do	15 5 0	
	Pulicherla do	9 13 8	
	Thumba do	6 13 3	
	Punganoor do	2 4 2	
	Total...	114 12 2	
Madura ...	Shivagunga	345 9 7	Due to the addition to the Peishcush of the quit-rent of certain Inams for which Title-deeds were granted this year.
Tinnevelly {	Sattur	96 4 10	Due to the addition to the Peishcush of the quit-rent of certain Inams for which Title-deeds were granted this year.
	Gollaputti	46 7 5	
	Avadeapuram	33 12 0	
	Mannarcottai	28 14 7	
	Sevelpatti	23 4 7	
	Nagalapuram	22 9 10	
	Nainaragarem	16 5 0	
	Urkad	15 8 5	
	Kulasagara Mungalem... ..	11 0 5	
	Naduvacurchi	7 8 7	
	Kollagendon	7 6 10	
	Vademittah	7 3 3	
	Viruvancolam	2 4 0	
	Melmandee	1 9 2	
	Kunnakudi	1 5 7	
	Sennalkudi	0 14 5	
	Alagapuri	0 10 10	
	Total...	323 1 9	
	Total increase ...	997 9 6	

Districts.	Estates.	Decrease. Amount.			Remarks.
		RS.	A.	P.	
North Arcot.	Kungundi	38	2	3	Owing to the deduction from Peish-cush of Quit-rent improperly added.
Chingleput...	Teroovoor	66	2	11	Due to a reduction in the Peish-cush of Teroovoor and Kakaloor in the Trivellore Taluq on account of lands taken up for the old Cuddapah road.
	Kakaloor	1	8	5	
		67	11	4	
	Total decrease...	105	13	7	
	Net increase...	891	11	11	

28. LAND REVENUE, SHROTRIEM JODI, ETC., AND VARIATIONS THEREIN.—There is a net decrease

Fasli 1279	RS. 6,72,091
„ 1280	6,38,835
Decrease.	33,256

• Rupees 6,092 † Rupees 5,949

and in the latter it is due to the transfer of three villages from “Government” to “Inam”. The small increase observed in some other districts, is the result of further enfranchisement of Shrotriem villages by the Inam Commissioner. The decrease † was greatest in Vizagapatam and is owing to the collection of quit-rent on Inams having been transferred ‖ to Zemindars and the proprietors and the payments made by them credited to “Miscellaneous,” and in Tanjore it is explainable as follows:—An Inam village had been from time immemorial held on a fixed grain-rent, convertible into a money payment at the current selling prices, and the money payment in later years was, owing to the high rate of prices, higher than the regular Ryotwary assessment, which had been fixed everywhere else at a commutation rate. The village has now been settled under the Inam rules at the money value of the existing grain-rent computed at the regular commutation rate: hence the new quit-rent fell short of previous years’ Jodi. The number of favourably assessed villages which contributed this revenue is 4,338.

‡ Rupees 46,477
Government Order, dated 9th April 1862, No. 799.

‖ Rupees 1,132

29. LAND REVENUE, RYOTWAR, AND VARIATIONS THEREIN.—The Ryotwar revenue compared with that of the preceding year shows an increase of Rs. 10,09,302. In fourteen districts there was a gross increase of Rupees 12,21,604 and in six a gross decrease of Rs. 2,12,302. The increase is due as much to actual extension of cultivation as to the smaller amount of remissions required, both results being due to the propitious character of the season. The districts contributing this increase were chiefly those named in the margin. The decrease occurred in two districts, namely, Tinnevely § and Madura ¶ where larger remissions had to be granted in consequence of the failure of seasonable rains, as already remarked.

Fasli 1279	RS. 353,04,763
„ 1280	363,14,065
Increase	10,09,302

Chingleput	RS. 3,99,342
North Arcot	2,17,632
South Arcot	1,93,168
Godavery	1,00,546
Cuddapah	73,690
Bellary	60,361

§ Rupees 26,916

¶ Rupees 80,368

30. LAND REVENUE, MISCELLANEOUS, AND VARIATIONS THEREIN.

	RS.
Fasli 1279	40,04,416
" 1280	39,50,763
Decrease	53,653
Quit-rent on minor Inams	12,51,050
Water-tax on Zemindary and Inam, etc. lands	8,75,651
Land cultivated but not included in the Jama-bandhi	2,99,428
Rent of islands in rivers	1,69,677
Sale proceeds of waste lands, etc.	1,67,257
Rent on Palmyra trees	1,42,666
Revenue from rented villages	1,36,917
Grass rent	1,11,844
Tax on trees on unassessed lands	1,09,463
† Water-tax on Zemindary and Inam lands ...	79,929
Jodi on sundry Inams	44,320
quit-rents, which had been previously shown	
	RS.
1. Land cultivated but not included in the Jama-bandhi	1,47,881
2. Sale of waste lands, etc.	78,984
3. Cultivation of Porumboke lands	23,562
‡ Rupees 1,40,578	
|| Rupees 77,831	

slackness of collections on account of sales of escheat lands in Malabar which resulted from a great

Vide Board's Proceedings, dated 7th July 1871, No. 2,796

	RS.
Godavery	11,234
Coimbatore	6,267

and "Porumboke" lands which, having been cultivated in Fasli 1279, without the usual application and permission, and consequently charged with prohibitory assessment, were this year relinquished.

31. LAND REVENUE, SPECIAL ITEMS—*Land held on Cowle*.—Subjoined is the usual abstract showing the particulars of lands held on "Cowle" in the Fasli under report:—

	ACRES.	RS.
Cowle as per last year	53,944	36,557
	ACRES.	RS.
Deduct—Land brought up to full assessment	3,649	4,767
Land abandoned	2,051	2,888
	5,700	7,655
	Remainder...	48,244
Add—New Cowle	3,491	28,302
	Total...	3,491
Add—Second crop, additional assessment and water-tax	51,735	4,518
	...	33,420
	...	684
	...	34,104
	RS.	
Deduct—Remission on account of waste	849	
Do. do. cowle	18,177	
	...	19,026
	Net Beriz ...	15,078
	RS.	
Note—Remission on account of cowle	18,177	
Deduct—Amount omitted in the statements of remissions from Malabar on which the Board's Return No. 4 was prepared.	8,447	
	Remainder...	9,730

The Miscellaneous Land Revenue is derived from a variety of sources; a decrease of Rupees 53,653 occurred in the year under report, resulting from a gross increase of Rupees 2,26,614 in twenty-nine items and a gross decrease of Rupees 2,80,267 in twenty-two items. The more important items are specified in the margin. The items in which a comparison with the returns of the previous year shows a large increase are those noted in the margin.† The increase in the first item chiefly occurred in the Kistna District and is due to the conversion of an increased extent of Zemindary dry lands into wet under ancient irrigation works. The increase in the second item appears in Vizagapatam where the collections of "Quit-rent on Shrotriem villages" were credited to this head as stated in paragraph 28. The chief items of decrease are those noted in the margin. The decrease in the first item occurred in Trichinopoly‡ where there was a great increase in Fasli 1279 (1869-70) in consequence of concealed cultivation having been charged for four preceding Faslies at once. In the second item the decrease§ is due to the falling off in the price of paddy by the sale of which the purchasers of the escheat lands had to discharge their debts. The decrease in the third item occurred chiefly in the districts named in the margin, and is due to the waste and "Porumboke" lands which, having been cultivated in Fasli 1279, without the usual application and permission, and consequently charged with prohibitory assessment, were this year relinquished.

The extent was acres 51,735, with a standard assessment of Rupees 33,420, but paying

	RS.
Salem	3,441
Ganjam	3,072
Malabar	2,693
South Canara	2,466
Coimbatore	1,656

under the conditions of the cowle only Rupees 15,078. Most of the lands held on this tenure are situated in the districts named in the margin.*

32. LAND REVENUE, SPECIAL ITEMS—*Villages settled on Amani tenure.*—There were fifteen villages altogether as in last year in the districts of South Arcot, Tanjore, and Madura in which the revenue was settled partially on a division of produce. The money rent collected in these villages amounted to Rupees 9,140, and the commuted value of the Government share of the produce after the usual deductions, to Rupees 3,043, making a total of Rupees 12,183 as the revenue under "Amani" Settlement.

	RS.
Fasli 1279	10,286
" 1280	12,183
Increase	1,947

The small increase observed under this head is due to the favourable character of the season.

33. LAND REVENUE, SPECIAL ITEMS—*Cultivation of Special Crops.*—The extent of cultivation under Sugar-cane, Cotton, and Indigo is shown in the subjoined abstract:—

Districts.	SUGAR-CANE.		COTTON.		INDIGO.	
	Fasli 1279.	Fasli 1280.	Fasli 1279.	Fasli 1280.	Fasli 1279.	Fasli 1280.
	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
Ganjam ...	4,018	4,514	8,191	11,945	31	3
Vizagapatam ...	6,501	6,128	16,816	11,286	5,199	6,236
Godavery ...	4,259	5,294	29,270	23,572	2,210	1,747
Kistna ...	...	...	2,84,827	2,39,124	30,058	45,832
Nellore ...	11	9	17,093	20,015	42,604	49,779
Cuddapah ...	1,787	2,152	80,534	65,254	65,063	51,187
Bellary ...	8,206	9,678	5,26,827	3,66,632	9,157	7,558
Kurnool ...	758	694	2,76,892	1,90,630	51,964	62,155
Madras ...	...	87	...	...	...	...
Chingleput ...	55	20	14	23	8,448	12,490
North Arcot ...	3,930	4,798	3,766	1,610	20,164	24,376
South Arcot ...	1,654	2,143	43,944	43,755	42,264	80,247
Tanjore ...	308	349	4,127	4,771	1,332	1,597
Trichinopoly ...	1,822	2,484	6,658	32,593	375	1,968
Madura ...	257	191	91,682	91,770	260	152
Tinnevely ...	180	251	2,31,683	2,12,761	505	550
Coimbatore ...	2,002	2,591	1,21,288	1,42,118	...	8
Neilgherries ...	...	...	...	...	...	...
Salem ...	1,190	1,105	14,410	9,367	1,419	1,959
South Canara ...	867	969	...	...	...	...
Malabar ...	...	...	...	...	...	...
Total...	37,805	43,457	17,58,022	14,67,226	2,81,053	3,47,844
Government ...	21,877	25,895	11,54,047	10,06,568	2,07,244	2,71,751
Inam lands ...	4,703	5,825	4,43,309	3,22,871	52,017	55,465
Zemindary lands ...	11,225	11,737	1,60,666	1,37,787	21,792	20,628

	Acres.
Fasli 1279	37,805
" 1280	43,457
Increase	5,652

Compared with the preceding year there was an increase of sugar-cane cultivation in ten districts, which was due to the abundance of water in tanks and channels. The increase observed in each district is small and does not

	Acres.
* Fasli 1279	17,53,022
" 1280	14,67,226
Decrease.....	2,90,796

	Acres.
† Bellary	1,60,195
Kurnool.....	86,262
Kistna	45,703

† Acres 25,935 || Acres 20,830

	Acres.
* Fasli 1279	2,81,053
" 1280	2,47,844
Increase.....	66,791

	Acres.
§ South Arcot.....	87,983
Kistna	15,774
Kurnool.....	1,0191

call for remark. In Cotton* cultivation there was a large falling off. The districts in which the decrease is most considerable are noted in the margin.† In the first two districts the decrease in cultivation is due entirely to the fall in prices. The decrease in the Kistna District is ascribed chiefly to failure of crop owing to the heavy rains which fell in the month of October 1870. The increase observed in Trichinopoly‡ is unexplained, and that in Coimbatore|| is stated to be due to the high prices which still obtained at the beginning of the Fasli and which doubtless led to the extension of the cultivation. In Indigo cultivation, an increase is observed which is chiefly contributed by the districts named in the margin.§ The increase in South Arcot and

other districts is due to the rise in the market price of this article. ¶

34. LAND REVENUE, SPECIAL ITEMS—Average Assessment per Acre.—An abstract statement showing the average assessment per acre in each district on the extent of actual cultivation is subjoined:—

Districts.	DRY.			WET.		
	Extent.	Assessment.	Average.	Extent.	Assessment.	Average.
	ACRES.	RS.	RS. A. P.	ACRES.	RS.	RS. A. P.
1. Ganjam ...	1,09,515	1,40,008	1 4 5	1,81,324	5,23,096	2 14 2
2. Vizagapatam ...	53,333	54,457	1 0 4	22,175	1,17,609	5 4 10
3. Gōdavery ...	2,68,671	5,47,724	2 0 7	2,38,011	6,61,212	2 12 5
4. Kistna... ..	14,37,769	20,80,804	1 7 1	1,52,765	8,28,206	5 7 9
5. Nellore ...	6,43,625	7,90,927	1 3 8	1,81,230	8,12,791	4 7 9
6. Cuddapah... ..	11,60,700	8,79,442	0 12 1	1,00,732	7,12,475	7 1 2
8. Bellary ...	22,37,371	14,13,682	0 10 1	1,45,749	5,71,908	3 14 9
7. Kurnool ...	11,34,537	10,87,789	0 15 4	26,168	1,68,947	6 7 4
9. Chingleput ...	1,97,233	3,00,557	1 8 5	2,38,044	9,35,706	3 14 10
10. North Arcot ...	4,56,314	6,33,907	1 6 3	1,92,572	11,10,974	5 12 3
11. South Arcot ...	9,21,924	15,96,421	1 11 8	2,69,755	14,48,214	5 5 10
12. Tanjore ...	2,33,835	2,95,102	1 4 2	7,05,504	34,90,311	4 15 2
13. Trichinopoly ...	8,08,459	7,78,214	0 15 4	1,28,499	5,45,003	4 3 10
14. Madura ...	6,64,875	8,75,132	1 5 1	1,30,700	5,57,302	4 4 2
15. Tinnevely ...	8,18,810	7,07,715	0 13 9	1,55,700	16,25,852	10 7 1
16. Coimbatore... ..	18,49,224	17,17,573	0 14 10	79,431	6,08,421	7 10 6
17. Neilgherries ...	43,526	22,430	0 8 3	40	90	2 4 0
18. Salem... ..	10,87,627	13,64,175	1 4 1	68,174	4,40,002	6 7 3
19. South Canara ...	...	...	...	...	...	...
20. Malabar ...	3,98,584	6,13,024	1 8 7	3,85,455	11,61,795	3 0 3
Total...	145,25,932	158,99,083	1 1 6	34,02,028	163,29,914	4 12 9

NOTE.—Waste charged, second crop and additional assessment and water-tax are not taken into account in the average.

35. EXTRA SOURCES OF REVENUE.—The results of the revenue from land having been discussed in the foregoing paragraphs, the extra sources of revenue will now be noticed in the usual

order, viz., 1. Excise on Spirits and Drugs (Abkari), 2. License Tax and Income-tax, 3. Salt, 4. Sea Customs, 5. Land Customs and 6. Stamps. The subjoined abstract exhibits the revenue derived from each in comparison with Fasli 1279, (1869-70,) the result being a net increase of Rupees 11,04,412:—

Sources of Revenue.	Fasli 1279.	Fasli 1280.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Excise on Spirits and Drugs, (Abkari) ..	61,70,075	59,50,479	.....	2,19,596
Income Tax	13,08,040	22,43,318	9,35,278	...
License Tax	1,748	2,286	538	...
Salt	124,09,601	126,05,889	1,96,288	...
Sea Customs	27,69,194	28,05,693	36,499	...
Land Customs	1,77,427	1,88,891	11,464	...
Stamps... {Judicial or Court fees ...	38,11,538	23,66,896	1,43,941	...
{Non-Judicial		15,88,583		
		39,55,479		
Total...	266,47,623	277,52,035	13,24,008	2,19,596
Net...	.....	.....	11,04,412	...

36. The variations in each case will now be noticed.

	RS.
Fasli 1279.....	61,70,075
„ 1280.....	59,50,479
Decrease...	2,19,596

	RS.
South Arcot.....	65,642
Madras.....	51,405
Chingleput.....	29,218
Kurnool.....	19,222
Tanjore.....	14,974
Ganjam.....	11,697

Board's Proceedings, dated 18th June 1870, No. 4,246.

There was a decrease in Abkari revenue amounting to a little less than 2½ lakhs of Rupees distributed over almost all the districts. The districts in which the falling off is most noticeable are named in the margin; the decrease in all of them, except Madras and Ganjam, is due to the farms having been re-sold at a much lower rate owing to the default of the original contractors. The decrease in the town of Madras is chiefly owing to the reduction of dowles (agreements to sell) consequent upon a falling off in sales; and that in Ganjam is attributable to diminished consumption. Under the new form of contract, duty is levied only on the quantity of liquor sent out of the distillery for sale in the district.

	RS.
Fasli 1279.....	1,748
„ 1280.....	2,286
Increase...	538

	RS.
Fasli 1279.....	13,08,040
„ 1280.....	22,43,318
Increase...	9,35,278

	RS.		RS.
Madras.....	3,75,084	Tinnevely ...	1,24,722
Tanjore.....	2,34,553	Cuddapah.....	1,19,621
Godavery ...	1,60,351	Kistna.....	1,18,815
Bellary.....	1,48,408	Nellore.....	1,13,459
Madura.....	1,31,454		

EXCISE ON SPIRITS AND DRUGS, (ABKARI).

There was a decrease in Abkari revenue amounting to a little less than 2½ lakhs of Rupees distributed over almost all the districts. The districts in which the falling off is most noticeable are named in the margin; the decrease in all of them, except Madras and Ganjam, is due to the farms having been re-sold at a much lower rate owing to the default of the original contractors. The decrease in the town of Madras is chiefly owing to the reduction of dowles (agreements to sell) consequent upon a falling off in sales; and that in Ganjam is attributable to diminished consumption. Under the new form of contract, duty is levied only on the quantity of liquor sent out of the distillery for sale in the district.

37. LICENSE TAX.—The small amount which appears as collections under this head was derived from arrears due for previous Faslies on account of the tax which has long since been abolished. The increase observed is so trifling that it does not need any explanation.

38. INCOME TAX.—There was a large increase from Income Tax in all the districts in consequence of the enhancement of the tax by Act XVI. of 1870. The districts contributing most largely to the revenue from Income Tax are noted in the margin.

39. SALT REVENUE.—In the revenue from salt, there was an increase* of Rs. 1,96,288

	RS.
• Fasli 1279.....	124,09,601
„ 1280.....	126,05,889
Increase...	1,96,288

though there was a decrease of Indian Maunds 2,51,326 in the quantity sold. This latter result is due to several causes explained below.

The increase in the revenue mainly resulted from the enhancement of the monopoly price to Rupees 2 per Indian Maund which was in force throughout the year, while in the preceding year it was in operation during nine months only.

The above net increase of Rupees 1,96,288 in the revenue has resulted from a gross increase of

	RS.
Malabar.....	1,22,640
Tinnevely.....	76,758
Tanjore.....	71,393
Nellore.....	69,797
Kistna.....	47,983
Godavery.....	30,714

Rupees 4,34,121 in nine districts and a gross decrease of Rupees 2,37,833 in five districts.

The districts in which the increase was largest are named in the margin. The increase in

Malabar, Nellore and Godavery is accounted for

by the fact already stated. The increase in Tinnevely is ascribed to rapid sales when the old stocks which had accumulated at the lower monopoly price were exhausted. In Tanjore it is stated to be due partly to the enhanced rate of the monopoly price and partly to an increase in sales caused by deficiency of supply in the adjoining depot of Killay in South Arcot. The increase in the Kistna District is due to much of the salt bought for home consumption having been really taken to Bezvada and Juggiapettah and there stored for exportation into the Nizam's territory. The facilities of water communication to these places offered inducements to private enterprise for establishing inland salt depots to which the Lambadies prefer to resort because it saves them the trouble and annoyance of the transit of their thousands of bullocks through the highly cultivated tract of the Delta where pasturage is scarce. The largest decrease was in the

	RS.
Ganjam.....	1,26,918
South Arcot.....	86,434

districts noted in the margin. In Ganjam it was due chiefly to the unwillingness on the part of local salt traders to make large purchases of

salt, because the Brinjaries of the Central Provinces would not barter their goods for salt as the latter were obliged in crossing the Inland Customs line of the Central Provinces to pay full duty on all salt not duly covered by passes (Rowanahs) which could not be re-issued in sufficient number on the merchants' breaking bulk at the places of barter. All this however has been since remedied by the removal of the restriction complained of. The falling off in South Arcot was due to a number of circumstances. The Chunampet Depot was quite inaccessible to traffic owing to absence of road communication and the merchants preferred the salt of the neighbouring pans of the Chingleput District. The supply at the Killay Depot ran short. The enhancement of the Government price and the insufficiency of the abatement allowed to wholesale purchasers are also mentioned as other causes. The Collector's suggestions about offering additional inducement to the salt dealers ought to be brought forward in a separate communication and should not have been made in the Settlement Report.

	RS.
Home consumption.....	66,59,111
Inland do.....	58,73,258
Exportation by sea.....	44,771
Sold to French Government...	7,542

The sale of salt classified under the usual heads is exhibited in the margin.

40. SALT—Quantity received into Store.—Compared with the preceding season, the quantity in store at the beginning of the Fasli was less by 3,89,586 Indian Maunds (that is, upwards of 3½ lakhs in round figures,) and that manufactured and received into store during the Fasli was also less by Indian Maunds 12,97,900 (or in round numbers nearly 13 lakhs of Indian Maunds.) This net falling off resulted from a gross increase of Indian Maunds 8,50,019 in

	In store at the beginning of the year.	Manufactured and received into store.	Total.
	IN. MDS.	IN. MDS.	IN. MDS.
Fasli 1279	86,80,636	69,34,150	156,14,786
„ 1280	82,91,050	56,36,250	139,27,300
Total...	— 3,89,586	— 12,97,900	— 16,87,486

	IN. MDS.
Kistna	4,72,373
Nellore	2,65,465

	IN. MDS.
Chingleput	8,37,634
Ganjam	6,76,587
Tanjore	3,29,899

the Fasli, in consequence of delay occasioned by want of water in the canal. No explanation is to be found in the reports regarding the decrease in Ganjam and Tanjore. The Collectors will be directed to report on this subject.

Items.	Fasli 1279.	Fasli 1280.	Increase.	Decrease.
<i>Receipts.</i>	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.
Salt in store at the beginning of the year...	86,80,636	82,91,050	...	3,89,586
Salt manufactured and purchased and received into store	69,34,150	56,36,250	...	12,97,900
Total...	156,14,786	139,27,300	...	16,87,486
<i>Sales.</i>				
Home consumption	33,85,362	33,80,653	...	4,709
Inland consumption	31,81,479	30,34,397	...	1,47,082
Exportation	4,32,010	3,33,860	...	98,150
Sold to French Government	58,338	56,953	...	1,385
Total...	70,57,189	68,05,863	...	2,51,326
Remainder...	85,57,597	71,21,437	...	14,36,160
Deduct wastage written off	2,66,547	1,94,831	...	71,716
Remaining balance	82,91,050	69,26,606	...	13,64,444

41. SALT—Quantity sold.—As already observed, there was a decrease in the quantity of salt sold, amounting to Indian Maunds 2,51,326, the particulars of which are shown below:—

Faslies.	Home-consumption.	Inland consumption.	Exports.	Sold to French Government.	Total.
	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.
Fasli 1279... ..	33,85,362	31,81,479	4,32,010	58,338	70,57,189
„ 1280... ..	33,80,653	30,34,397	3,33,860	56,953	68,05,863
Decrease...	4,709	1,47,082	98,150	1,385	2,51,326

It occurred chiefly in Inland consumption and partly in exportation by sea. Under the former head, it was most conspicuous in the districts noted in the margin. The causes have been explained in paragraph 39.

42. SALT—Wastage.—Out of the wastage of Fasli 1279 (1869-70,) viz., Indian Maunds 2,12,501, Government allowed Indian Maunds 1,94,831 to be written off, and this was accordingly done within Fasli 1280 (1870-71). Indian Maunds 62,070 were held in abeyance in three districts pending further explanation of the high rate of wastage. On receipt of a further report

	IN. MDS.
Ganjam... ..	119,327
South Arcot... ..	32,725

	IN. MDS.
Kistna	36,167
Tanjore	7,297
Tirnevelly	18,606
	62,070

Government permitted this also to be written off and adjusted in the accounts of Fasli 1281 (1871-72). The wastage of Fasli 1280 (1870-71) is exhibited in the subjoined abstract statement:—

Districts.	Contents of the heaps when received.	Outturn of the heaps when sold.	Wastage.	Pct. centage of the wastage on column 2.	Value of the wastage of salt at the prime cost.	Value of the wastage of salt at the mono- poly cost.
1	2	3	4	5	6	7
	IN. MDS. SRS.	IN. MDS. SRS.	IN. MDS. SRS.		RS. A. P.	RS. A. P.
Ganjam ...	5,58,007 0	5,29,831 3	28,220 3	5.05	3,265 3 0	56,351 14 0
Vizagapatam..	1,87,389 0	1,73,499 3	13,889 36	7.41	1,041 11 9	27,779 13 0
Godavery ...	2,68,399 0	2,50,920 0	17,479 0	6.51	1,456 8 0	34,958 0 0
Kistna ...	3,20,294 0	3,04,713 0	15,581 0	4.86	1,160 3 0	31,162 0 0
Nellore ...	4,52,343 0	4,32,750 0	19,593 0	4.33	3,093 1 2	39,186 0 0
Chingleput ...	4,37,223 0	4,17,293 0	20,050 0	4.58	3,208 12 0	40,100 0 0
South Arcot...	3,35,040 0	3,19,557 0	15,483 0	4.62	4,810 9 0	30,966 0 0
Po. Suppl- ied to French Government	43,806 19	41,882 22	1,923 37	4.38	597 12 0	212 15 0
Tanjore ...	1,92,066 10	1,77,109 25	14,956 25	7.78	920 1 0	29,694 3 0
Madura ...	2,71,200 0	2,57,163 30	14,036 10	5.17	1,315 14 4	28,072 8 0
Tinnevelly ...	3,88,304 0	3,54,125 0	34,179 0	8.80	3,026 4 3	68,358 0 0
South Canara.	2,18,282 6	2,08,710 6	*9,572 0	4.38	3,453 15 0	19,144 0 9
Malabar ...	66,539 0	65,213 0	1,326 0	1.99	578 15 10	2,652 0 0
Total...	37,38,892 35	35,32,767 9	2,06,289 31	5.51	27,928 14 4	44,08,637 5 9

* On sales of salt	8,641 0
On salt cleared for transportation	931 0
Total...	9,572 0

In six districts, the wastage was below 5 per cent. and therefore calls for no remark. In the remaining six, it exceeded this limit. The heavy floods of 1869 soaked the salt on the platforms of

	Percentage.
Tinnevelly	8.80
Tanjore	7.78
Vizagapatam	7.41
Godavery	6.51
Madura	5.17
Ganjam	5.05

Coilpatam and Tuticorin in Tinnevelly : moreover the salt in certain pans had been stored eight years. Heavy rains and exposure caused the large wastage in Tanjore : In this District also some salt had remained stored in the heaps for from four to seven years. The cyclone of

November 1870 did much damage to the salt heaps of certain depots in Vizagapatam. The salt of the Godavery District is soft and easily reduced to powder : hence the excess in the rate of wastage there. In Ganjam and Madura the excess over the standard is trifling and is ascribed to old salt having been sold by retail. The Board consider these explanations to be on the whole satisfactory and accordingly recommend that sanction be given to write off the whole wastage of Fasli 1280 amounting to Indian Maunds 2,06,289-31.

43. SALT—Proportion of salt charges to Salt Revenue and net Revenue from salt.—The annexed figures show the gross revenue and gross charges, and the net revenue, from salt in com-

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parison with the preceding year. The net revenue exceeded that of the previous Fasli by Rs. 2,91,703, while the ratio of charge to gross revenue fell short of the same by 5 per cent:—

Faslies.	Revenue.	Charges.	Ratio of charges.	Net Revenue.
	RS.	RS.	RS.	RS.
1279. ...	124,09,256	13,21,742	10½	110,87,514
1280... ..	126,04,966	12,25,749	9¾	113,79,217
	+ 1,95,710	— 95,993	— 0¾	+ 2,91,703

The proportion of each item of charges to the whole revenue is indicated by the following figures:—

	Amount.	Ratio.
	RS.	
Fixed Establishment...	2,32,028	1.84
Manufacturers' share and purchase of salt ...	7,86,707	6.25
Charges for conveying and storing salt ...	83,385	0.67
Contingencies ...	1,23,629	0.99

The cost of salt to Government in each district in comparison with its cost in the preceding year, is exhibited in the following table:—

Districts.	FASLI 1279.		FASLI 1280.		Increase.	Decrease.
	Charges.	Percentage on the gross revenue.	Charges.	Percentage on the gross revenue.		
	RS.	RS.	RS.	RS.		RS.
Ganjam	1,00,676	6	55,321	3	...	45,355
Vizagapatam	37,132	10	33,663	9	...	3,469
Godavery... ..	36,466	7	36,943	7	477	...
Kistna	43,712	4	67,811	5	24,099	...
Nellore	70,203	6	91,083	8	20,880	...
Chingleput	3,64,303	14	3,12,790	12	...	51,513
South Arcot	70,214	10	69,260	11	...	954
Tanjore	1,16,066	10	86,441	7	...	29,625
Madura	51,687	8	34,475	5	...	17,212
Tinnevely... ..	39,424	5	48,687	5	9,263	...
South Canara... ..	1,35,628	25	1,19,157	22	...	16,471
Malabar... ..	2,56,231	25	2,70,118	23	13,887	...
Total...	13,21,742	10½	12,25,749	9¾	68,606	1,64,599
Net decrease...	...	...	...	...	...	95,993

The small increase observable in some districts was due to the larger quantities of salt manufactured and stored, and the decrease in others was owing, except in South Canara, to the smaller quantities of salt manufactured and stored. In South Canara, the decrease was due partly to the low rates at which salt was obtained

Chingleput. Madura.
Ganjam. South Canara.
Tanjore.

on contract, and partly to the fact that a smaller quantity was supplied. It is also partly due to a falling off in the local manufacture in consequence of the unfavourable character of the manufacturing season, the heavy rains in the early part of the year having retarded the commencement of operations.

Items.	Fasli 1279.	Fasli 1280.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
<i>Charges of Collections.</i>				
Fixed Establishment...	2,23,843	2,21,761	..	2,082
Country-Stationery and Saderward...	2,455	2,440	..	15
Travelling allowance to Officers, etc.	7,591	7,827	236	..
Total...	2,33,889	2,32,028	236	2,097
<i>Charges for the provision of Salt.</i>				
Purchase and Manufacturer's share...	8,54,651	7,86,707	..	67,944
Charges for conveying and storing Salt...	1,08,575	83,385	..	25,190
Po. for exporting Salt...	5,754	5,523	..	231
Salt Compensation...	295	288	..	7
Petty Construction and Repairs...	16,296	24,852	8,556	..
Contingencies...	1,02,282	92,966	..	9,316
Total...	10,87,853	9,93,721	8,556	1,02,688
Net...	..	..	..	94,132
Grand Total...	13,21,742	12,25,749	8,792	1,04,785
Net...	..	..	..	95,993

44. SEA CUSTOMS.—The revenue from Sea Customs amounted to Rupees 28,05,693 against

	RS.
Fasli 1279	27,69,194
" 1280	28,05,693
Increase.....	36,499

	RS.
Tanjore.....	73,039
South Arcot.....	18,725
Tinnevely.....	18,364
Godavery.....	17,633
Malabar.....	14,636

Imports.	Lakhs.	Exports.	Lakhs.
Cotton Piece-goods...	5	Rice	5½
Cotton Twist.....	2½	Indigo	1½
Spirits	2½	Seeds.....	1½
Metals	1½	Hides and Skins	½
Wines and Liquors ...	1	Paddy	½
Apparel.....	½	Cotton Piece-goods...	½
Spices	½	Spices	½

Rupees 27,69,194 in the preceding Fasli being greater by Rupees 36,499. In five Districts there was a gross increase of Rupees 1,42,397 and in the other seven, a gross decrease of Rupees 1,05,898. The increase was most considerable in the districts noted in the margin. Import duties amounted to Rupees 16,66,934 and Export duties Rupees 11,05,990. The collections at the Madras port alone were under the former head Rupees 13,30,787 and under the latter Rupees 2,92,011. The chief articles of trade yielding these duties are noted in the margin.

The increase in Tanjore was due chiefly to greater activity in the export trade in rice and paddy and larger importations of Railway materials for the extension of the Great Southern of India Railway to Tuticorin. In South Arcot it was due to large exports of Paddy to Ceylon from Porto-Novo. In Tinnevely it was due to large imports of Cotton Piece-goods, Wines, and Betel-nut, and to large exports of Chillies and Gingelly-oil cake. The increase in the Godavery District was due

to large exports of grain and that in Malabar was chiefly owing to a larger exportation of Rice and Pepper. The districts in which a considerable decrease occurred are those noted in the margin. In the Madras port, the decrease was

	RS.
Madras	31,432
Ganjam	25,079
South Canara	22,762

due to a falling off in the imports of Cotton Twist

and Yarn, Metals, Spirits and Wines. In Ganjam, it was owing to the dulness of the market. In South Canara, it was partly owing to the falling off in the export of Rice to foreign ports and partly to the falling off in the importation of European Liquors, consequent on a general depression of trade.

45. LAND CUSTOMS.—The revenue from Land Customs accrues in four districts, and

	RS.
Fasli 1279	1,77,427
„ 1280	1,88,891
Increase...	11,464

* Rupees 8,889.

amounted during the year under report to Rupees 1,88,891, being in excess of the preceding year by Rupees 11,464. This increase is contributed chiefly by South Arcot* in which it was due to increased imports, and to more

energetic supervision on the part of the Customs authorities.

46. REVENUE FROM STAMPS.—The Stamp revenue of the year under report amounted to Rupees 39,55,479, (including Miscellaneous); of which Rupees 23,66,896 was derived from Court Fee stamps, and Rupees 15,88,583 from Non-judicial stamps. The total revenue compared with

	RS.
Fasli 1279	38,11,538
„ 1280	39,55,479
Increase...	1,43,941

that entered in the statement for last Fasli, shows an increase of Rupees 1,43,941, which is purely nominal as the figures of Fasli 1279 (1869-70) were exclusive of the collections under Court Fees for three months. Taking into account the amount so excluded, the comparison is as noted in the margin, showing a decrease of Rupees 23,900, which is due to the compara-

tively lighter rates of duty prescribed by Acts XVIII. of 1869 and VII. of 1870, on transactions involving small amounts.

	Demand.
	RS.
Fasli 1279	717,71,645
„ 1280	737,99,340
Increase ..	20,27,695

	Collection.
	RS.
Fasli 1279	614,57,261
„ 1280	673,10,036
Increase...	58,52,775

	Balance.
	RS.
Fasli 1279	53,20,718
„ 1280	64,89,304
Increase...	11,68,586

47. ENTIRE CURRENT DEMAND, COLLECTION AND BALANCE UNDER ALL SOURCES OF REVENUE.—The entire Demand, Collection and Balance under all sources of Revenue, are exhibited in the subjoined abstract. The Demand was Rupees 737,99,340, the collections (including the remissions of Rupees 10,740) within the Fasli, Rupees 673,10,036, and the Balance at the close of the Fasli, Rs. 64,89,304. This balance was reduced by subsequent

collections up to October 1871, (viz., Rupees 45,70,618) to Rupees 19,18,686, or 2.6 per cent. on the demand."

Items	Current Demand.	Collections.	Remissions.	Balance.	Subsequent collections and remissions up to 31st October 1871.	Balance.
	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled.	51,43,642	40,38,493	...	11,05,149	5,45,097	5,60,052
Jodi on Shrotriem, etc.	6,38,835	4,97,489	...	1,41,346	92,913	48,433
Ryotwar... ..	363,14,065	328,43,798	...	34,70,267	27,17,831	7,52,436
Miscellaneous... ..	39,50,763	29,45,213	...	10,05,550	6,07,765	3,97,785
Total...	460,47,305	403,24,993	...	57,22,312	39,63,606	17,58,706
Excise on Spirits and Drugs (Abkari)...	59,50,479	52,73,775	7,480	6,69,224	5,46,773	1,25,451
Income Tax	22,43,318	21,43,213	3,260	96,845	62,443	34,402
License Tax	2,286	2,286	...	...	...	...
Sea Customs	28,05,693	28,05,693	...	...	...	...
Land Customs	1,88,891	1,88,891	...	...	...	...
Salt	126,05,889	126,04,966	...	923	796	127
Stamps. { Court fees.	23,66,896	23,66,896	}	...	...	...
Non-judicial... ..	15,88,583	15,88,583				
	39,55,479	39,55,479				
Total...	277,52,035	269,74,303	10,740	7,66,992	6,07,012	1,59,980
Grand Total...	737,99,340	672,99,296	10,740	64,89,304	45,70,618	19,18,686

48. CURRENT BALANCES—*Permanently Settled Revenue.*—The Balance of Permanently

	RS.
Madura.....	4,05,578
Salem	55,786
North Arcot ...	28,508
Chingleput	24,466
Ganjam.....	19,638
Malabar	15,000

	RS.
Godavery.....	6,046
Vizagapatam ...	3,129
Tinnevely	1,137
Kistna	613
South Arcot ...	151

Settled Revenue amounting to Rupees 5,60,052 at the end of October 1871, was distributed over the districts named in the margin. The largest portion of the balance stands against the Madura district; the outstanding balance against the Ramnad Zemindari accounts for the greater portion; there is also a considerable amount due from the sub-lessee of Shivagunga. The balance against the former was in abeyance under the orders of Government, pending arrangements for a State loan for the relief of the Zemindar. The balance due by the sub-lessee of the latter estate, the Collector promises to realize with as little delay as possible. The Collectors of Salem, North Arcot, Chingleput and Ganjam, appear to have taken the necessary steps for the speedy recovery of their outstanding balances. The balance against Malabar is due from Sultan Ali, Rajah of Cannanore, and is in abeyance, pending the order of Government on the Collector's letter on the Laccadive Island question. The balances against the other districts are too small to call for explanation. No doubt, the general fall in prices operated in Zemindaries as well as in Ryotwary districts to retard the collection of rents.

Government Order, dated 13th June 1871, No. 1,042.

the Zemindar. The balance due by the sub-lessee of the latter estate, the Collector promises to realize with as little delay as possible. The Collectors of Salem, North Arcot, Chingleput and Ganjam, appear to have taken the necessary steps for the speedy recovery of their outstanding balances. The balance against Malabar is due from Sultan Ali, Rajah of Cannanore, and is in abeyance, pending the order of Government on the Collector's letter on the Laccadive Island question. The balances against the other districts are too small to call for explanation. No doubt, the general fall in prices operated in Zemindaries as well as in Ryotwary districts to retard the collection of rents.

49. **CURRENT BALANCES—Shrotriem Jodi.**—The balance of quit-rent due from Shrotriems was Rupees 48,433 and appears chiefly in three

	RS.
Chingleput.....	14,557
Salem.....	10,733
Nellore.....	5,819

by coercive process. The balances in other districts are small and call for no explanation.

50. **CURRENT BALANCES—Ryotwar.**—The Ryotwar balance amounted to Rupees 7,52,436 or 2·07 per cent. of the demand. This was a little larger than the balance on the corresponding date of the preceding year: but then it must be remembered that there was an increase of 10 lakhs in the demand this year. Of the total demand, 90·4 per cent. was collected within and 7·5 per cent. subsequent to the Fasli. Considering the great fall in the prices, this result must be

	RS.
Chingleput.....	1,77,372
North Arcot.....	1,22,144
South Arcot.....	1,13,694
Nellore.....	70,936
Salem.....	53,159
Tanjore.....	32,756

considered on the whole satisfactory and highly creditable to the Revenue Officers. Much of the balance is outstanding in the few districts which are named in the margin. Chingleput, a poor district, is answerable for the largest amount; next come North Arcot and South Arcot. In all these as well as in the others the provisions of the Arrears Recovery Act are reported to have been rather extensively resorted to and no exertion is being spared to collect the arrears.

51. **CURRENT BALANCES—Land Revenue, Miscellaneous.**—The balance of Rupees 3,97,785 under Land Revenue, Miscellaneous, was spread

	RS.
Godavery.....	64,198
Kistna.....	61,502
North Arcot.....	53,481
Nellore.....	45,575
Chingleput.....	36,381
South Arcot.....	26,873
Madras.....	26,256

over all the districts, and was rather heavy in seven districts. The explanations given in respect of the Ryotwar balances apply equally to the balances under "Miscellaneous" in all the districts. The sum outstanding in the Godavery district is accounted for by a dispute regarding water-tax on certain Inam and Zemindary lands which is under investigation. The balance in the Kistna District is owing, from like causes, by certain Zemindaries, but measures have been adopted for its realization.

52. **CURRENT BALANCES—Abkari.**—The balance of Abkari revenue was Rupees 1,25,451,

	RS.
Chingleput.....	70,389
North Arcot.....	26,503
Salem.....	11,252

which is much greater than it was in the preceding year. The largest sum stands against Chingleput. The renters failed and the farms were re-sold. The deposits amount to Rupees 35,500, and property has been attached and is being sold. The balance against North Arcot and Salem is due under similar circumstances and the renters are being proceeded against.

53. **CURRENT BALANCE—Income Tax.**—The balance under Income-Tax amounted to

	RS.
Income-tax.....	34,402
Earth Salt.....	127

Rupees 34,402 and was spread over all the districts; this sum is in the course of collection. The very small balance outstanding under Earth salt in the Bellary District is also being collected.

54. **ARREARS.—Entire Demand, Collection and Balance under all sources of Revenue.**

—The subjoined table exhibits the Demand, Collection and Balance of arrears under Land and other sources of Revenue up to the end of October 1871:—

Items.	Demand.	Collection.	Remissions.	Balance.	Subsequent collection and remissions.	BALANCE.			Total.
						Recoverable and doubtful.	Irrecoverable.		
	RS.	RS.	RS.	RS.	RS.	RS.	A. P.	RS.	
Permanently Settled	9,33,381	6,27,329	13,998	2,92,054	3,770	2,82,061	6,222 4 10	2,88,284	
Shrotriem Jodi ...	1,34,382	1,16,638	618	17,226	3,776	12,538	911 13 4	13,450	
Ryotwar	32,96,814	28,06,707	1,73,689	3,16,418	29,882	1,90,679	95,857 5 5	2,86,536	
Miscellaneous ...	14,41,424	8,06,733	81,619	5,52,072	39,793	2,69,322	2,43,956 12 10	5,13,279	
Excise on Spirits and Drugs (Abkari)	5,29,023	4,48,778	20,221	60,024	6,019	41,331	12,674 15 2	54,005	
Income-Tax	53,424	38,596	4,726	15,102	2,584	7,103	5,414 15 3	12,518	
License-Tax	24	...	24	...	...	...	... ..	...
Salt	465	372	75	18	11	...	7 0 0	7	
Total...	63,88,937	48,40,053	2,94,970	12,53,914	85,535	8,03,034	3,65,045 2 10	11,68,079	

It will be observed that the total arrears-demand brought forward exceeds by Rupees 17,909 that shown in the accounts as the outstanding balance at the end of Fasli 1279 (1869-70). This difference resulted from several causes. In Coimbatore a sum of Rupees 367, appertaining to villages transferred from Madura in Fasli 1279 (1869-70) was brought forward in the account of Fasli 1280 (1870-71). The excess appearing under Income Tax is the result of the collection alone having been dealt with as the demand in Fasli 1279 (1869-70) in the Madras District and Tanjore; the recovery of arrears made in Fasli 1280 (1870-71) had accordingly to be exhibited as demand to square the accounts. The total amount outstanding at the beginning of the Fasli as above explained was Rupees 63,88,937 whereof Rupees 48,40,053 were recovered and Rupees 2,94,970 were remitted. There remained at the end of the Fasli Rupees 12,53,914, which was reduced, by subsequent collections up to October 1871, to Rupees 11,68,079. Of this last balance Rupees 8,03,034 are stated by Collectors to be recoverable or doubtful and Rupees

	RS.
Madura.....	2,49,248
Godavery.....	1,32,635
South Arcot.....	95,282
Chingleput.....	90,821
North Arcot.....	87,691

	RS.
Salem.....	16,086
Chingleput.....	13,532

balance of Rupees 34,901 under Abkari in the South Arcot District is due by the late defaulting renters, but beyond the sum of Rupees 7,500 which is stated to be recoverable from the surety, the rest is considered practically irrecoverable.

55. The irrecoverable portions of the arrears will now be noticed briefly.

ARREARS IRRECOVERABLE—*Permanently Settled Revenue.*—First with regard to those due

	RS.	A.	P.
Kistna.....	128	0	0
Nellore.....	2,100	9	10
Salem.....	3,993	11	0

Total... 6,222 4 10

is only nominal. It represents a "Kattubadi" tax payable to the Zemindar of Chanubanda by the Mokhasadar of the hamlet attached to the estate. It was erroneously collected by the Deputy Tahsildar of Vissanapetta Division and credited to Government in Fasli 1279, (1869-70,) and the Zemindar deducted it from his Peshcush and paid only the remainder. The balance in Nellore is due to the quit-rent imposed on certain "Kattubadi" Inams having been included in the Peshcush of the Chundi estate for Fasli 1279, (1869-70,) which amount the Inam Commissioner subsequently decided should be collected only from Fasli 1280, (1870-71): this sum is therefore irrecoverable. The irrecoverable balance in Salem represents the assessment of lands taken up in certain permanently settled estates for Railway, Local Fund roads, and other public purposes. The Collector promises to submit shortly a report recommending the permanent deduction of the amount from Peshcush for future years.

56. **ARREARS IRRECOVERABLE—*Shrotriem Jodi.***—The irrecoverable "Shrotriem Jodi"

	RS.	A.	P.
Ganjam.....	8	0	0
Godavery.....	43	7	1
Kistna.....	172	4	9
Nellore.....	115	0	0
Cuddapah.....	118	5	5
Beilary.....	9	9	3
Kurnool.....	37	10	8
North Arcot.....	84	0	0
South Arcot.....	19	8	4
Salem.....	302	15	10

Total... 911 13 4

3,65,045 to be irrecoverable. The former is due chiefly in the districts noted in the margin.

In the first district a sum of Rupees 2,40,533 is outstanding against permanently settled estates being due from the Ramnad Zemindary under circumstances already noticed. The large balances in Salem and Chingleput are in course of realization. The arrears

from Permanently Settled Estates. They amounted to Rupees 6,222 in three districts as noted in the margin. The irrecoverable balance of Rupees 128 entered against the Kistna District,

amounted to Rupees 911-13-4 and was due from ten districts. It consisted generally (in all districts, except Salem and South Arcot) of quit-rent which was charged in the accounts before the distribution of Title deeds and which was afterwards pronounced by the Inam Commissioner to have been improperly collected. The balances exhibited against Salem and South Arcot represent the assessment of lands situated in Shrotriem villages taken up by Government for various public purposes.

57. **ARREARS IRRECOVERABLE—Ryotwar and Miscellaneous.**—The arrears under “Ryotwar and Miscellaneous” which are reported by

	RS.	A.	P.
Ryotwar	95,857	5	5
Miscellaneous.....	2,43,956	12	10
Total...	3,39,814	2	3

Collectors to be irrecoverable amount to Rupees 3,39,814-2-3, of which Rupees 1,92,079 or nearly two-thirds appertain to the Godavery

District and the rest amounting to Rupees 1,47,744 is distributed amongst all the other districts. Out of the sum now recommended under this head to be written off the accounts in the Godavery District, the very large sum of Rupees 1,81,250 is on account of water-tax charged on wet Personal and Service Inams, and Zemindary lands from Fasli 1271 (1861-62) to 1279 (1869-70) which have been after subsequent investigation decided to be exempt from water-tax. The irrecoverable arrears under Ryotwar recommended to be written off by the Collector of Vizagapatam in his report amount to Rupees 195-1-11 : but the balance at the end of October 1871 is only Rupees 179 : as the difference has been probably since collected, the last mentioned sum is taken in the Board's Abstract, as the more correct figure. The irrecoverable arrears in the Madras District are said to consist chiefly of the quit-rents charged on waste lands on the sea-shore and on mosques, pagodas, burial and burning grounds, tombs, charitable endowments and public roads. The Collectors concerned all report that the irrecoverable balances had been fully investigated before they were so classed in the accounts and recommend that they be written off.

58. **ARREARS IRRECOVERABLE—Abkari.**—The irrecoverable arrears under this head amount-

	RS.
Vizagapatam	8,269
Nellore	2,415
Cuddapah	1,864
Madras	106
Malabar.....	20
Total...	12,674

ing to Rupees 12,674-15-2 appertain to the five districts named in the margin. In all the districts except Nellore, the irrecoverable balances cannot be realized since they are due from defaulting renters who have absolutely no

property by the sale of which the arrears can be recovered. Out of the sum recommended to be written off on account of the Nellore District, viz., Rupees 2,415, a sum of Rupees 414 was due from the Abkari renter of Kavali Taluq who has no property, and a sum of Rupees 2,000 is stated to be the annual remission for Fasli 1279, (1869-70) allowed to the Gudur Abkari renters as compensation for losses sustained on account of

Board's Proceedings, dated July 1870, No. 4,706
Do. do. dated 1st Oct. 1870, No. 5,952.

the inclusion of certain villages in the lease of the renter of Venkatagiri and Rapur.

59. **ARREARS IRRECOVERABLE—Income Tax.**—Rupees 5,414-15-3, classed as Irrecoverable under this head, appertain to seven districts and are due from persons who have become insolvent or who have died or absconded. The Collector of Tinnevely recommended Rupees 750-12-0 to be written off the accounts; but at the end of October 1871, the balance in the accounts is given as Rupees 736 : this latter has been taken in the Board's recommendation as the correct amount.

60. **ARREARS IRRECOVERABLE—Salt.**—The very small balance of Rupees 7 under this head

	RS.	A.	P.
Permanently Settlement	6,222	4	10
Shroffiem Jodi.....	911	13	4
Ryotwar.....	95,857	5	5
Miscellaneous	2,43,956	12	10

	3,46,948	4	5
Abkari	12,674	15	2
Income-Tax	5,414	15	3
Salt.....	7	0	0

Grand Total... 3,65,045 2 10

appertains to earth salt revenue in the Bellary district. The Collector states that it cannot be realized owing to the insolvency of the defaulter.

61. **ENTIRE ARREARS IRRECOVERABLE RECOMMENDED FOR REMISSION.**—The aggregate of the irrecoverable arrears to be written off the accounts under each head is summarized in the margin. Details are given in the subjoined abstract.

IRRECOVERABLE BALANCE.

Districts.	IRRECOVERABLE BALANCE.													
	Land Revenue.										Abkari.	Income-Tax.	Salt.	Grand Total.
	Permanently settled.	Shrotriem Jodi.	Ryotwar.	Miscellaneous.	Total.									
	1	2	3	4	5	6	7	8	9	10				
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Ganjam		8 0 0	1,880 2 11	49 11 11	1,937 14 10							1,937 14 10		
Vizagapatam			179 0 0	58 4 0	237 4 0	8,269 4 11	119 4 0					8,625 12 11		
Godavery		43 7 1	3,930 13 10	1,88,140 9 7	1,92,114 14 6		1,951 10 7					1,94,066 9 1		
Kistna	128 0 0	172 4 9	6,965 13 7	8,303 1 3	15,569 3 7							15,569 3 7		
Nellore	2,100 9 10	116 0 0	11,483 5 5	4,975 0 2	18,674 15 5	2,414 10 0	482 5 8					21,571 15 1		
Cuddapah		118 5 5	2,401 8 6	670 7 10	3,190 5 9	1,864 5 10						5,054 11 7		
Bellary		9 9 3	5,590 15 8	8,319 6 10	13,919 15 9		30 4 0	7 0 0				13,957 3 9		
Kurnool		37 10 8	776 11 1	535 9 7	1,349 15 4							1,349 15 4		
Madras				10,733 5 3	10,733 5 3	106 10 3	2,069 0 0					12,908 15 6		
Chingleput			11,957 6 9	4,543 6 6	16,500 13 3							16,500 13 3		
North Arcot		84 0 0	18,530 8 5	8,178 8 5	26,793 9 10							26,793 9 10		
South Arcot		19 8 4	7,439 9 1	4,784 13 9	12,243 15 2							12,243 15 2		
Tanjore			642 8 11	226 0 9	868 9 8							868 9 8		
Trichinopoly			798 12 1	1,183 1 5	1,981 13 6							1,981 13 6		
Madura			1,973 4 8	419 4 8	2,392 9 4							2,392 9 4		
Tinnevely			5,940 3 1	1,057 1 5	6,997 4 6		736 0 0					7,733 4 6		
Coimbatore			1,424 6 6	698 10 1	2,123 0 7		26 7 0					2,149 7 7		
Neilgherries			393 4 11	38 0 3	431 5 2							431 5 2		
Salem	3,993 11 0	302 15 10	12,477 6 8	1,027 4 1	17,801 5 7							17,801 5 7		
South Canara			220 3 4	15 1 1	235 4 5							235 4 5		
Malabar			851 4 0		851 4 0	20 0 2						871 4 2		
Total	6,222 4 10	911 13 4	95,857 5 5	2,43,956 12 10	3,46,948 4 5	12,674 15 2	5,414 15 3	7 0 0				3,65,045 2 10		

With reference to the remarks of Government and the instructions of the Board of Revenue on the review of the results of Fasil 1279, (1868-70) the Collectors state in their reports that the old balances were fully equired into at the time of settlement both by themselves and by the several Divisional Officers and that what has been recommended as irrecoverable, is really so. The Board accordingly request the sanction of Government for writing off the accounts the whole amount now recommended.

62. ARRARS "RECOVERABLE AND DOUBTFUL" UNDER ALL HEADS INCLUDING THOSE DEALT WITH IN THE PREVIOUS PARAGRAPH. The arrears "Recoverable and Doubtful" under Sirrotem Jodi, Ryotwar and Miscellaneous, appertain to the districts and to the Fasils detailed in the subjoined abstract:-

Districts.	Fasli 1264.	Fasli 1265.	Fasli 1266.	Fasli 1267.	Fasli 1268.	Fasli 1269.	Fasli 1270.	Fasli 1271.	Fasli 1272.	Fasli 1273.	Fasli 1274.	Fasli 1275.	Fasli 1276.	Fasli 1277.	Fasli 1278.	Fasli 1279.	Total.	Deduct amount now recommended to be written off the accounts.	Remain- ing re- cover- able or doubtful.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	89	...	80	111	211	717	1,990	3,198	1,938	1,260	
Vizagapatam	4	256	260	237	23	
Godavery	1,167	10,550	1,634	7,900	39,755	36,975	49,206	56,390	58,629	61,192	3,22,798	1,92,115	1,30,683	
Kistna.....	157	236	437	463	336	1,476	2,458	6,054	19,449	13,017	44,083	15,441	28,642	
Nellore	7	1,069	1,527	21,159	23,762	16,574	7,188	
Cuddapah ...	8	8	...	16	16	40	35	24	18	19	30	79	260	2,050	3,689	9,476	15,768	3,191	
Bellary	42	...	19	481	282	840	2,041	12,158	15,863	13,920	1,943	
Kurnool	13	35	77	167	812	2,440	3,544	1,350	2,194	
Madras	4,780	4,218	4,319	4,397	4,886	8,611	31,211	10,733	20,478	
Chingleput...	247	454	171	601	342	4,362	4,516	3,477	4,938	11,993	59,289	90,390	16,501	73,889	
North Arcot.	2,905	10,438	17,906	8,645	21,700	47,301	1,08,895	26,793	82,102	
South Arcot	664	963	1,167	1,934	3,846	6,045	12,767	44,698	72,084	12,244	59,840	
Tanjore	72	12	1,069	1,318	176	1,600	3,029	7,276	869	6,407	
Trichinopoly.	19	171	122	623	10,365	11,300	1,982	9,318	
Madura...	4	67	93	185	183	191	183	184	165	164	193	267	394	897	5,300	8,470	2,393	
Tinnevely	1,403	718	417	1,839	2,227	2,302	4,841	10,843	24,590	6,997	17,593	
Coimbatore.	29	29	114	177	61	3,173	3,583	2,123	1,460	
Neilgherries.	171	265	...	608	1,044	431	613	
Salem	10	15	76	41	170	416	893	3,622	15,384	20,627	13,807	6,820	
South Canara	18	18	486	522	235	287	
Malabar	48	696	1,471	699	1,083	3,997	851	3,146	
Total...	8	12	67	109	201	470	2,004	11,174	4,998	10,807	54,030	63,599	87,329	96,624	1,49,975	1,1,588	8,13,265	3,40,725	4,73,540

At the close of Fasli 1280 (1870-71) these arrears amounted to Rupees 8,86,716 and by subsequent collections up to October 1871, were reduced to Rupees 8,13,265. The greater portion of

	RS.
Godavery.....	3,01,547
North Arcot.....	1,08,895
Chingleput.....	88,575
South Arcot.....	70,487
Kistna.....	42,790
Madras.....	31,211
Nellore.....	23,762
Tinnevely.....	22,469

this, Rupees 7,83,415, appertain to the last six Faslis and chiefly to the districts noted in the margin. Many of the balances in the Godavery and Kistna Districts consist of water-tax charged on Zemindary and Inam lands, and as regards the balance against all other districts, except Madras, the Collectors state that the necessary

steps have been taken for the realization of the balances. The balance against the Madras District includes a sum of Rupees 20,000, being the irrecoverable arrears of quit-rent charged on waste land, etc., in previous Faslis, which is to be eventually recommended to be written off the accounts. Deducting the irrecoverable balances as stated in paragraph 61, the remainder, classed either as recoverable or doubtful, amounts to Rupees 4,72,540, and is outstanding chiefly against

Godavery.	South Arcot.
North Arcot	Kistna.
Chingleput.	Madras.

the districts named in the margin. As the Government are very anxious that old balances remaining in the accounts unadjusted should be

speedily disposed of, the Collectors concerned should take early steps for recovering or otherwise disposing of these balances.

63. With reference to the remarks made in paragraph 32 of the Order of Government on the general Report of Fasli 1278 (1868-69) a statement giving particulars of arrears in each district under each head at the close of Fasli 1280 (1870-71) has been drawn up and is forwarded in manuscript.

64. COMPARATIVE VIEW OF COLLECTIONS FROM ALL SOURCES, CURRENT AND ARREARS, WITHIN

THE FASLI.—The following statement exhibits the collections, current and arrears, under all heads of revenue in comparison with the previous year, the result being a net increase of more than 8½ lakhs of Rupees in the collections

	RS.
Fasli 1279	713,11,467
„ 1280	721,39,461
Increase ...	827,985

actually brought into the treasury:—

Items.	FASLI 1279.			FASLI 1280.			Increase.	De-crease.
	Current.	Arrears.	Total.	Current.	Arrears.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled.	42,57,531	11,04,681	53,62,212	40,38,493	6,27,329	46,65,822	...	6,96,390
Jodi on Shrotriem villages	5,49,474	1,25,442	6,74,916	4,97,489	1,16,538	6,14,027	...	60,889
Ryotwar	323,91,887	26,57,060	350,48,947	328,43,798	28,06,707	356,50,505	6,01,558	...
Miscellaneous	31,27,757	6,57,330	37,84,987	29,45,213	8,06,733	37,51,946	...	33,041
Total...	403,26,649	45,44,413	448,71,062	403,24,993	43,57,307	446,82,300	..	1,88,762
Excise on Spirits and Drugs (Abkari) ...	56,82,689	3,14,182	59,96,871	52,73,775	4,43,778	57,22,553	...	2,74,318
Income Tax	12,71,735	344	12,72,079	21,43,215	33,596	21,76,809	9,94,730	...
License Tax	1,748	400	2,148	2,286	...	2,286	138	...
Salt	124,09,256	1,901	124,11,157	126,04,966	372	126,05,338	1,94,181	...
Sea Customs	27,69,194	...	27,69,194	28,05,693	...	28,05,693	36,499	...
Land Customs	1,77,427	...	1,77,427	1,88,891	...	1,88,891	11,464	...
Stamps: { Judicial	38,11,638	...	38,11,533	{ 23,66,896		{ 23,66,896	{ 1,43,941	...
Stamps: { Non-judicial do.				{ 15,88,583				
				39,55,479				
Total...	261,23,587	3,16,827	264,40,414	269,74,303	4,82,746	274,57,049	10,16,635	...
Grand Total...	664,50,236	48,61,240	713,11,476	672,99,296	48,40,053	721,39,349	8,27,873	...

65. GROSS REVENUE AND CHARGES OF COLLECTIONS COMPARED.—The total charges of the year amounted to Rupees 56,45,748 and compared with the preceding year exhibited a net decrease

	Management charges.	Extra charges.	Total.
	RS.	RS.	RS.
Fasli 1279	29,65,575	19,84,929	59,50,504
" 1280	39,75,991	16,69,757	56,45,748
	+ 10,416	-3,15,172	-3,04,756

of Rupees 3,04,756, resulting from an increase of Rupees 10,416 in the Charges of management, and a decrease of Rupees 3,15,172 in the Extra charges. The former is chiefly due to the entertainment of certain establishments in the new Madras Collectorate. The latter is due to various smaller expenditure under several heads. Less Colombo arrack was purchased for the Town

Abkari of Madras: less Kudivarum or Salt manufacturer's share was paid owing to diminished manufacture of salt: there were no large refunds such as had to be made in the Godavery District and North Arcot in the preceding year: there was less commission paid to Stamp Vendors on account of reduced sales.

The proportion of charges to receipts under each head of revenue stood as indicated in the margin; the total charges to total receipts the ratio of 7·8 per cent. or less than the preceding year's by 0·5.

	Total Charges.	
	RS.	RATIO.
Land Revenue.....	36,82,710	8·2
Abkari.....	2,17,645	3·6
Income Tax.....	44,052	2·0
Sea Customs.....	2,07,866	7·4
Land Customs.....	10,027	5·3
Salt.....	12,25,749	9·7
Stamps.....	2,57,699	6·5
Total.....	56,45,748	7·8

66. EXTENT OF COERCIVE PROCESS USED IN THE REALIZATION OF REVENUE.—The sub-joined statement shows to what extent the provisions of the law for the recovery of arrears of revenue were resorted to.

Districts.	Process issued.			Estimated value of Property attached.			PROPERTY SOLD.					
	Number of Villages.	Number of Ryots.	Amount of arrear.	Land.	Personal Property.	Total.	Land.		Personal Property.		Total.	
							Estimated value.	Value for which actually sold.	Estimated value.	Value for which actually sold.	Estimated value.	Value for which actually sold.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	672	21,196	1,43,747	3,121	43,545	46,666	1,986	589	885	887	2,871	1,476
Vizagapatam	63	601	22,938	10,824	5,665	16,489	10,696	15	5,500	3,305	16,196	3,320
Godavery	687	7,388	2,77,847	35,841	1,77,687	2,13,528	7,838	8,253	40,338	38,890	48,176	47,143
Kistna	302	2,546	52,622	4,646	35,081	39,727	3,447	3,827	4,115	4,494	7,562	8,321
Nellore	570	8,489	1,40,727	20,074	60,309	80,443	7,486	3,025	4,927	4,847	12,413	7,872
Cuddapah	257	1,335	10,555	4,217	4,722	8,939	1,466	1,099	1,671	1,516	3,137	2,615
Bellary	801	2,594	43,232	14,337	25,942	40,279	7,029	8,964	5,927	5,031	12,966	13,995
Kurnool	219	565	9,902	6,628	2,576	9,204	3,052	3,045	601	654	3,653	3,699
Madras	15	595	9,510	7,958	1,630	9,588	3,235	1,135	104	106	3,339	1,241
Chingleput	1,354	20,134	3,51,637	2,05,159	1,65,005	3,70,164	53,311	59,743	4,155	5,080	57,466	64,823
North Arcot	2,812	70,411	4,88,168	23,402	2,20,627	2,44,029	4,142	4,415	54,734	65,626	58,876	70,041
South Arcot	1,221	8,748	1,10,351	13,773	70,185	83,958	3,496	6,152	8,271	9,772	11,767	15,924
Tanjore	1,296	3,592	90,305	23,284	60,986	84,270	10,165	12,682	9,410	11,404	19,575	24,086
Trichinopoly	521	3,242	65,914	59,717	6,735	66,452	10,640	12,716	1,426	1,583	12,066	14,299
Madura	108	535	3,881	3,004	329	3,333	3,004	3,438	329	407	3,333	3,845
Tinnevely	123	250	14,056	6,291	5,245	11,536	6,291	7,691	5,245	5,863	11,536	13,554
Coimbatore	129	392	3,718	1,807	1,392	3,199	889	1,068	93	88	982	1,156
Neilgherries	5	44	342	32	159	191	7	131	...	...	7	131
Salem	1,477	4,310	42,958	6,973	15,404	22,377	2,226	3,887	981	1,251	3,207	5,138
South Canara	17	14	1,168	129	638	767	129	402	638	757	767	1,159
Malabar	11	22	4,678	21,287	1,252	22,539	938	15	617	326	1,555	341
Total...	12,660	1,56,993	18,87,786	1,72,504	9,05,174	13,77,678	1,41,473	1,42,292	1,49,967	1,61,887	2,91,440	3,04,179

Processes were issued in 12,660 villages against 1,56,993 ryots for the recovery of Rs. 18,87,786, and property was attached to the estimated value of Rupees 13,77,678. But the property actually sold was worth only Rupees 3,04,179, of which Rupees 1,42,292 represents value of lands and Rupees 1,61,887 of movable property. The processes issued in every district were about double the number of those in the last year—a circumstance which as already observed was necessitated by the great difficulty experienced by the ryots in disposing of their produce even at low prices.

67. MISCELLANEOUS SUBJECTS—*Hoongeeram and Palconda Estates in Vizagapatam District*.—The lease of these estates at Rupees 1,20,000 per annum to Messrs. Arbuthnot and Co. expired with the Fasli under report. But it has been since renewed for ten years on a rental of

	Fasli 1279.	Fasli 1280.
	ACRES.	ACRES.
Sugar-cane.....	365	444
Paddy.....	9,902	8,768
Indigo.....	651	1,690
Other grains.....	2,250	2,317

Rupees 1,32,000 per annum. The whole of the revenue demand of Rupees 1,58,026 appears to have been collected by the renters with the exception of Rupees 625. The marginal figures

indicate that in the extent of land under Paddy, there was a slight falling off, but this was counterbalanced by nearly as much increase under Indigo cultivation. There is also a slight increase this year under Sugar-cane and other grains.

68. MISCELLANEOUS SUBJECTS—*State of Village and Taluq accounts*.—The village and taluq accounts are reported by all Collectors (except South Arcot) to have been examined by themselves and their subordinates during the settlement and found generally well kept. The Acting Collector of Chingleput states that after the late disclosures in the Chingleput Taluq, a thorough scrutiny into the accounts in all the taluqs was made at the time of settlement partly by himself and partly by Mr. Crole, the Sub-Collector, and Mr. Kough, and that they were all found correctly kept. The Collector of South Arcot, while stating that he has personally had little opportunity of forming an opinion on this subject, suspects that the village and taluq accounts are not generally kept in the proper forms. No reasons are assigned and in their absence the Collector would perhaps have done well to have suspended his judgment: the Board observe that the Sub-Collector who examined the taluq and village accounts at the Jamabundy and subsequently, only remarks that necessary instructions were given as regards irregularities discovered.

69. MISCELLANEOUS SUBJECTS.—*Improvement effected in the system of Village Establishment during the year*.—The revised scheme of Village establishment was introduced in two Districts, Trichinopoly and Godavery. Act IV. of 1864 (Madras) was for the first time introduced into the latter district and the Village Service Inams were also enfranchised.

70. While performing on this occasion the pleasing task of recording the highest revenue that has yet been realized, the Board consider that it may not be amiss to conclude this report with a retrospect of the various branches of Revenue under their administration since the early times of our rule in this Presidency. Such a retrospect is illustrated by the subjoined table; wherein the amount of each branch of revenue at the commencement of each decade of the last seventy years is noted. The Land Revenue has grown from 230½ to 447 lakhs, and this in spite of reductions of assessment throughout the Presidency; the Abkari from 2 to 57 lakhs; the Sea-Customs from 2 to 28 lakhs; the Salt from less than a lakh to 126 lakhs; Stamps from 2 to 39½ lakhs,

the grand total of all sources from 253 to 722½ lakhs. Though these figures represent only taxes collected, they must also be regarded as unerring indications of a nation's prosperity:—

Items.	Fasli 1210 or official year 1800-1801.	Fasli 1220 or official year 1810-1811.	Fasli 1230 or official year 1820-1821.	Fasli 1240 or official year 1830-1831	Fasli 1250 or official year 1840-1841.	Fasli 1260 or official year 1850-1851.	Fasli 1270 or official year 1860-1861.	Fasli 1280 or official year 1870-1871.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue.....	230,09,175	341,55,111	331,55,931	308,72,716	326,01,601	353,40,369	400,23,313	416,82,390
Excise on Spirits and Drugs.....	2,15,807	8,94,388	15,36,312	17,81,862	16,42,420	21,22,332	30,85,616	57,22,553
Income Tax .....	...	...	...	...	...	...	9,61,685	22,22,206
Salt	90,950	28,95,949	27,55,706	27,80,202	27,49,770	47,87,341	73,01,541	24,05,138
Sea Customs	2,13,015	4,12,118	4,81,926	6,33,483	11,98,709	9,01,025	24,34,748	3,05,692
Land Customs	12,79,670	20,08,263	37,49,889	43,00,212	33,21,997	2,23,207	2,91,633	2,88,890
Stamp .....	...	2,38,384	5,25,112	4,12,412	4,94,149	5,05,987	17,94,532	39,55,479
License Tax.....	...	...	...	...	...	...	...	1,336
Sundry small Farms	1,36,236	2,29,658	3,60,855	3,29,897	2,95,501	3,39,056	...	...
Moturpha	3,27,924	5,18,654	5,22,055	10,38,921	10,22,910	11,71,466	9,80,768	...
Tobacco.....	...	3,69,374	5,99,437	6,29,664	8,14,566	8,09,322	...	...
Extra Revenue .....	...	...	...	...	...	...	5,09,014	...
Interest account .....	...	...	...	...	...	...	40,085	...
Total...	253,32,777	417,20,897	436,86,723	437,78,859	454,41,423	462,00,653	574,72,080	722,44,744
£ ...	2,533,277	4,172,089	4,368,673	4,377,885	4,544,142	4,620,065	5,747,298	7,224,474

(A true Extract.)

(Signed) J. GROSE,
Secretary.

(True Copy.)

(Signed) J. T. MAYNE,
First Assistant.

To the Secretary to Government, Revenue Department,
with ten Statements and a file of Collectors' Reports.
,, all Collectors, with eight Statements to each.

No. 1.—Statement showing the number of Villages settled and Puttas issued by Covenanted and Uncovenanted Officers for Fasli 1280.

DISTRICTS.	Settled by Collectors.			Settled by Sub-Collectors.		Settled by Head Assistants.		Settled by Deputy-Collectors.			TOTAL.							LAST FASLI.			
	Number of Taluqs.	Number of Villages.	Number of Puttas.	Number of Taluqs.	Number of Villages.	Number of Puttas.	Number of Taluqs.	Number of Villages.	Number of Puttas.	Number of Taluqs.	Number of Villages.	Number of Puttas.	Number of Taluqs.	Number of Villages.	Distribution of Puttas.				Number of Taluqs.	Number of Villages.	Number of Puttas.
															Number of fresh Puttas.	Old Puttas modified by additional entries.	Old Puttas not altered.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1. Ganjam...	1	360	19,647	1	903	8,620	1	146	9,204	...	...	...	3	1,409	1,169	3,333	32,969	37,471	3	1,401	36,529
2. Vizagapatam...	...	...	...	2	157	4,630	...	...	...	...	...	...	2	157	218	583	3,829	4,630	2	157	4,439
3. Godavery...	3	335	26,270	3	343	10,393	2	180	13,374	1	120	8,736	9	978	3,959	54,814	...	58,773	9	977	57,890
4. Kistna...	3	464	45,103	2	253	30,583	4	413	38,020	2	205	21,799	11	1,335	12,704	7,101	1,15,700	1,35,505	11	1,335	1,31,996
5. Nellore...	2	252	23,912	3	313	29,661	2	112	12,330	2	192	19,615	9	869	18,565	...	66,953	85,518	9	869	86,305
6. Cuddapah...	3	249	41,047	3	316	41,726	3	287	44,603	2	209	23,245	11	1,061	5,589	30,996	1,14,036	1,50,621	11	1,067	1,51,984
7. Bellary...	5	679	43,681	4	577	45,412	4	665	32,728	2	379	20,035	15	2,300	7,280	24,555	1,10,021	1,41,856	15	2,307	1,37,301
8. Kurnool...	1	95	10,276	...	...	...	3	239	32,881	4	363	45,378	8	697	14,271	2,444	71,820	88,535	8	697	88,430
9. Madras...	...	...	...	...	...	...	...	...	...	1	21	...	1	21	...	...	...	...	1	19	...
10. Chingleput...	2	504	19,483	3	1,058	25,436	1	152	8,013	...	...	...	6	1,714	2,129	44,570	6,233	52,932	6	1,714	51,173
11. North Arcot...	3	1,343	75,097	3	872	48,293	2	435	34,652	1	227	21,086	9	2,927	16,400	50,837	1,11,801	1,79,038	9	2,923	1,78,273
12. South Arcot...	2	706	67,318	2	613	71,106	2	896	88,692	2	785	54,668	8	3,000	14,392	86,886	1,80,506	2,81,784	8	2,999	2,73,987
13. Tanjore...	...	...	...	2	634	25,802	3	919	35,142	4	858	60,870	9	2,411	2,894	65,682	53,238	1,21,814	9	2,411	1,24,361
14. Trichinopoly...	2	603	62,374	...	...	...	2	288	41,307	1	364	37,316	5	1,255	3,597	35,197	1,02,203	1,40,997	5	1,255	1,39,162
15. Madura...	1	41	28,355	2	251	40,489	1	...	20,203	2	404	51,584	6	780	5,134	38,537	96,960	1,40,631	6	780	1,39,474
16. Tinnevely...	3	366	74,666	3	401	33,516	2	287	25,003	1	40	12,595	9	1,094	51,339	7,515	86,926	1,45,780	9	1,094	1,40,927
17. Coimbatore...	3	554	58,388	3	254	54,106	1	194	31,103	3	514	79,742	10	1,516	98,969	36	1,24,334	2,23,339	10	1,516	2,23,087
18. Neighberries...	1	17	2,586	...	...	...	...	...	...	...	...	...	1	17	254	...	2,332	2,586	1	17	2,577
19. Salem...	3	584	88,838	3	1,358	62,659	2	512	39,867	1	93	20,771	9	2,547	40,409	8,196	1,63,530	2,12,135	9	2,553	2,13,637
20. South Canara...	3	761	21,079	...	...	...	2	522	15,977	...	...	...	5	1,283	795	50	36,211	37,056	5	1,278	36,647
21. Malabar...	3	94	33,320	3	128	41,531	2	120	47,401	2	89	40,474	10	431	3,473	10,285	1,48,968	1,62,726	10	431	1,61,173
Total...	44	8,007	7,41,440	42	8,431	5,73,873	39	6,501	5,70,500	31	4,863	5,17,914	156	27,802	3,03,540	4,71,617	16,28,570	24,03,727	156	27,801	23,78,840

* Quit-rent bills issued every year are omitted to be exhibited in this.— Vide paragraph 7 of the G.O., dated 3rd April 1864, No. 785.