

REPORTS

ON

THE SETTLEMENT

OF

THE LAND REVENUE

OF

THE PROVINCES

UNDER

THE MADRAS PRESIDENCY

FOR FASLI 1281 (1871-72.)

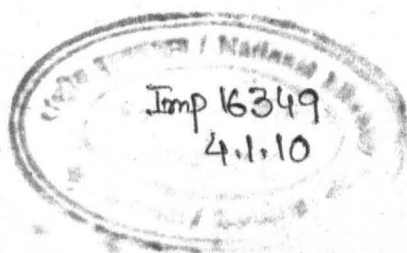
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M A D R A S :

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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 24th February 1873, No. 264).
1281 (1871-72).

No. 179.

ORDER THEREON, 20th February 1873, No. 232.

Land Revenue, No. 6.

G.O., 11th February 1874, No. 184.

THE Quinquennial Statements for the Revenue year (1st July 1871 to 30th June 1872) now under report have been separately reviewed by the Government; and therefore it is unnecessary

in the present review to go over any portion of the same ground, *i.e.*, the statistics of land revenue; but the administration and history of the year have still to be noticed, together with the statistics of the other revenues under the control of the Board.

2. The seasons were generally unfavourable, and there was a very extensive loss of cattle in some districts from the after effects of the cyclone of May 1872; but the death-rate of the population was less than in the two previous years; there was a general immunity from cholera. In the Northern Circars and Tanjore prices ruled high; in all other districts they fell in nearly every species of grain.

3. Passing over the subjects of "Ryots' holdings," "Ryotwar Settlement," etc., which have already come under notice in the Quinquennial Statement, the Government proceed to notice remissions, land revenue, miscellaneous, special products, sundry sources of revenue under their several heads, collections, arrears, and coercive processes.

4. Excluding remissions, the total of the land revenue under all heads was

			RS.
* Fasli 1280	...	...	3,93,222
„ 1281	...	...	6,13,261
	Increase	...	2,20,039
† Fasli 1280	...	...	4,69,861
„ 1281	...	...	7,27,054
	Increase	...	2,57,193
‡ Fasli 1280	...	...	62,707
„ 1281	...	...	2,12,698
§ Fasli 1280	...	...	59,913
„ 1281	...	...	1,71,488

Rs. 4,45,06,331 as against Rs. 4,60,47,305 in Fasli 1280. The lands left waste out of ryots' holdings involved a revenue of Rs. 28,55,651, but the greater part being dry lands, only Rs. 6,13,261 had to be remitted. This, however, was an increase of more than two lakhs over the amount* remitted in Fasli 1280. In occasional† remissions there was also a large increase; withered‡ crops and loss§ of produce being very heavy items.

The special remission on dry lands in the Madura District, which received the sanction of Government, amounted to Rs. 50,650.

5. In the permanently settled revenue, a net decrease of Rs. 14,178 is recorded. This, however, is entirely owing to deductions made with the sanction

of Government from the peishcush paid by the Zemindar of Venkatagiri and the Jaghiredar of Arnee, in commutation of their right to levy Môturpha (Profession Tax).

6. The various sources of land revenue (Miscellaneous) brought in Rs. 1,98,281 less than in Fasli 1280. A portion of the decrease is due to transfers of revenue to other heads, but in the Kistna the ryots in the Zemindaries took less water than usual; in Malabar sales of escheat lands diminished; and in the Godavery District, the lunkahs or islands brought in a rent of only 98,536 as against 1,69,677 in Fasli 1280. The falling off in the last item is not satisfactorily explained by the Collector of the district. The Government would have wished to learn from his report that a careful inquiry had been made before it was attributed to an encroachment by the river and a fall in the price of tobacco.

7. SPECIAL PRODUCTS.—The acreage under sugar-cane and cotton enlarged even in the face of the unpropitious season. The want of seasonable rains was against indigo which shows a lessened area. This, however, is also partly attributed to its having been the year in the districts of Kurnool and Kistna when in the rotation of crops some other replaces indigo.

8. The results of *sundry sources of revenue* are thus tabulated :—

Sources of Revenue.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Excise on Spirits and Drugs (Abkâri).	59,50,479	58,23,714	.....	1,26,765
Income Tax	22,43,318	7,24,098	.....	15,19,220
Excise Tax	2,286	272	.....	2,014
Salt	1,26,05,889	1,28,88,940	2,83,051	.....
Sea Customs	28,05,693	29,10,308	1,04,615	.....
Land Customs	1,88,891	2,05,900	17,009	.....
Stamps {Judicial or Court Fees ..	23,66,896	25,16,803	.....	.....
{Non-Judicial	15,88,583	16,39,657	.....	.....
	39,55,479	41,56,460	2,00,981	.....
Total ..	2,77,52,035	2,67,09,692	6,05,656	16,47,999
Net ..	.....	.....	.....	10,42,343

The only items calling for remark are Abkâri, Salt, and Customs.

ABKARI.—Abkâri alone showed a still further declension, the result of reduced rentals and remissions. From the reports of those Collectors in whose districts the falling off was greatest, it would seem that in Madras alone was there a lessened consumption during the year under review.

9. SALT.—The manufacture of salt received a considerable impulse during Fasli 1281, and the revenue arising from its sale amounted to nearly three lakhs of rupees in excess of that realized in Fasli 1280. The Board say they are not disposed to rely implicitly on the details given regarding the sales for Home and Inland consumption, and are satisfied that the salt sales are beginning to recover from the check given them by the enhancement of the monopoly price. Government notice however that, according to the accounts, the increase is due to the

expansion of the inland traffic which was augmented to the extent of 207,760 Indian Maunds, whereas the Home sales fell off by 59,688 Indian Maunds. Now as it appears that the demand for salt in the Hyderabad and Mysore Territories caused an increased export thither, the indication given by the accounts must be tolerably correct, and it does not appear likely that the actual Home consumption of salt in this Presidency can have increased.

10. The Government are glad to notice that their remarks of last year have not been without effect, but that notwithstanding the increase in sales, the balance of salt remaining in store at the close of Fasli 1281 was 978,390 Indian Maunds in excess of that in store at its commencement. Of the twelve Coast Districts, there are only three which do not show an augmented manufacture, elsewhere active work prevailed and was no doubt aided by the absence of floods and by the unusual dry weather.

11. In the districts of Godavery, Nellore, and South Arcot, the manufacture diminished. The explanation afforded by the Acting Collector of the Godavery District shows that there is there abundance for all possible requirements. In South Arcot, however, the Collector frankly admits that, to meet an increasing demand, he has but eight months' (ordinary) stock. He attributes the decrease to the damage caused to the principal salt works by the cyclone of May, and is inclined to question the propriety of securing by "the forty days' system" (as he calls it) a better quality of salt at the risk of an immense failure being caused, as in this Fasli, by an inopportune storm. The Collector of Nellore offers no remarks though the sales in his district have increased, and, according to Statement 7, he cannot have had in store anything like the eighteen months' supply he ought to have had.

12. As a necessary sequence of the augmented manufacture and extended purchase of salt, the charges of the department were much heavier than in Fasli 1280. The ratio to the gross revenue was 12½. The Budget grant for Petty Construction and Repairs seems to have been fully utilized.

13. The general decrease in wastage is satisfactory. In South Arcot and Tanjore only did it exceed that of last year, and this is attributed to the cyclones of May and November; causes quite exceptional. In Tinnevely, though the heavy rains of 1869 still have an influence and cause a high percentage of wastage, it is less than last year.

While the total wastage of Fasli 1280 amounted to 2,06,289, that for Fasli 1281 was only 1,74,501, and sanction is granted for writing it off.

14. SEA CUSTOMS.—An increased activity in the import and export trade in four* districts brought about an increase of Rs. 1,04,615 in the revenue, and Malabar, Madras, Tinnevely and Ganjam. Commerce was but little affected by the unfavourableness of the season.

15. LAND CUSTOMS.—The revenue from Land Customs increased owing to briskness of the export trade in cloth and indigo between South Arcot and French territory. The alertness of the frontier establishment is also believed to have contributed to the result.

	RS.
† Fasli 1280	23,66,896
„ 1281	25,16,803
Increase...	1,49,907

16. STAMPS.—Court Fees Stamps† brought in Rs. 1,49,907, and Non-

Judicial Stamps* Rs. 51,074 more than in Fasli 1280. The former is accounted for by the steady increase in litigation already noted in the Administration Report for 1871-72, and the latter by a number of Abkari contractors having had to provide, for their engagements, stamps of a high value.

17. DEMAND, COLLECTION, AND BALANCES OF CURRENT AND REVENUE.—Of all sources of revenue, the total demand was Rs. 7,12,16,023. The close of the fasli saw Rs. 57,38,754 uncollected, and subsequent collections left Rs. 17,64,832 still outstanding. Of this amount, Rs. 5,12,601 had to be recovered from permanently settled estates; no less a sum than Rs. 3,36,695, standing against the Ramnad Estate alone. With this state of things the balance on ryotwar lands compares favourably; amounting to Rs. 7,16,717 only, and bearing to the demand a percentage slightly lower than that in the previous fasli with its favourable seasons. The balance under Abkari is large, but appears to be fully covered by the securities held. The other balances call for no remark.

18. The Government are disposed to agree with the Board in considering the result of the collections on the ryotwar land revenue, under the unfavourable condition of the fasli, to be on the whole satisfactory. They note, however, that in the current balances, Chingleput "heads the list as in the previous year" and "that the Collector does not account for the large† balance." He should be called upon to do so. Generally there should be less delay in the collection of the kists, which can often be realized by the prompt attachment of the crop while yet on the ground, whereas, after its removal, recovery by the sale of the land is always a tedious and often an unprofitable process.

19. Of arrears, the total demand was Rs. 77,40,881 at the commencement of the fasli. Collections and remissions have reduced this amount to Rs. 8,84,396 and for writing off Rs. 1,63,724-5-3 of this amount as irrecoverable, authority is given as requested by the Board.

Under the explanation given by them, sanction is also accorded for writing off Rs. 20,933-14-6 which belong to Fasli 1281.

20. In the district of Madura there are still many unsettled ryotwar balances of old date and of a petty nature, and the Collector should take care to prevent their appearing in the accounts of Fasli 1282. In the Kistna District there are some trifling balances under Quit-rent and Shrotriem Jodi, which are of long standing, and should be finally disposed of.

21. With large outstandings at the commencement of a fasli which throughout has been unfavourable for agriculture, it was perhaps inevitable that, as noted in the margin, a more extended recourse should have been had to coercive process; though the amount actually realized by sales of property was less than in the previous year.

Here again the district of Chingleput has an unfortunate pre-eminence. More than half of the whole revenue realized by the sale of lands was recovered in this one district alone and amounted to no less a sum than Rs. 1,08,358. A special report should be submitted on this circumstance and its causes.

22. The Government notice that the Acting Collector of South Arcot confirms his predecessor's unfavourable remarks regarding the keeping of the village and taluq accounts and has made a separate report to the Board regarding what he considers to be the principal cause of the existing defects.

(Signed) D. F. CARMICHAEL,
Secretary to Government.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 24th February 1873.

PREFATORY.—The Board resolve to submit to Government their report on the Revenue Settlement and collections of the Madras Presidency for Fasli (Revenue year) 1281 (1st July 1871 to 30th June 1872) accompanied by the prescribed Abstract Statements and a file of the printed reports of Collectors.

	Taluqs.	Villages.
Fasli 1280	156	27,802
„ 1281	156	27,736
Decrease...	—	66

2. TERRITORIAL CHANGES.—There was no change in the number of districts or taluqs, but in the number of Ryotwari villages, there were some variations in the districts noted below :—

	Increase.	Decrease.
Ganjam	1	...
Godavery ... ..	...	23
Cuddapah	1	...
Bellary	1	...
Chingleput... ..	...	49
North Arcot	2	...
South Arcot	2	...
Coimbatore ... ..	...	1
Salem ... ..	...	1
South Canara	1	...

The increase in Ganjam is due to a village held under rent for more than one year having been brought under “Joint rents,” which is in all essentials Ryotwar. The decrease in Godavery is merely nominal, and has been occasioned by a certain number of rented villages having been erroneously included last year under Ryotwar. In fact there has been an increase, fourteen of the rented villages having been transferred during the year under report from Rent to Ryotwari, and a small village having a cultivable area of 8 acres having been newly added to the list of Government villages. This latter village formerly belonged to a rebel whose property was confiscated, but left unassessed by mistake. In Cuddapah a hamlet in the Madanapalli Taluq was constituted a separate village, and in Bellary a Hissa Shrotriem village (or village a portion of the revenue of which is payable to the Shrotriemdars) in the Kudlighi Taluq, which had been left waste, was brought under cultivation. The decrease of forty-nine villages in the Chingleput District is the result of the clubbing of two or more villages into one in the newly surveyed taluqs of Sydapet and Ponneri when the survey areas were introduced. Two depopulated and waste villages in the Poloor Taluq of the North Arcot District were for the first time cultivated and brought to account. The two Amani villages of the resumed Checkkadi

Jaghire in South Arcot were brought under Ryotwari tenure. The decrease in Coimbatore was caused by the amalgamation of two villages into one by the Survey Department. That in the Salem District resulted from two of the Hissa Shikums usually entered under Ryotwar being enfranchised, and transferred to the head of "Inam," and one Inam village abandoned by the holders long ago being brought under Ryotwar. The Collector of South Canara makes no allusion in his report to the increase of one village in his district, but he has been called upon for explanation.

3. PUTTAS.—There were on the whole 5,360 more puttass issued during Fasli 1281 than in the preceding year, as will be observed from the subjoined abstract:—

Faslies.	Number of fresh Puttas.	Old Puttas modified by additional entries.	Old Puttas not altered.	Total.
	NO.	NO.	NO.	NO.
1280	3,03,540	4,71,617	16,28,570	24,03,727
1281	4,74,018	8,28,325	11,06,744	24,09,087
	Increase. 1,70,478	Increase. 3,56,708	Decrease 5,21,826	Increase. 5,360

The increase under "Fresh puttass" is due to the introduction of the new settlement, and of the survey areas in the districts of Kurnool, Salem, Coimbatore and Chingleput, and to the change introduced in some of the taluqs of Chingleput of entering Acres instead of Cawnies in the puttass. The increase under "Puttass modified" is entirely owing to the enhancement under Madras Act IV. of 1871 of the Land Cess (formerly called Road Cess). The increase would be still larger than that shown in the above statement, but that some Collectors have classed puttass in which the only alterations were in the entries of the road or land cess as puttass unaltered, on the ground that the change was not one in the holdings. The increase in the total number of puttass is not large and calls for no remark.

4. SEASON.—The seasons of the Fasli 1281 (1871-72) were unfavourable to agriculture, except in Kurnool, Chingleput, Salem, Coimbatore, the Nilgiris and Malabar. In Ganjam, Vizagapatam and Godavery, a failure of the north-east monsoon was followed by a drought which but for unusual importations of grains from Cuttack and prompt measures adopted by Government, and in Vizagapatam, by some of the land-holders, would have resulted in overwhelming distress. In South Arcot, Tanjore and Trichinopoly, a great storm swept over the country in November 1871, doing great damage to the crops, irrigation works and communications. In Madras and parts of Chingleput and North Arcot, a cyclone in May did great injury. In Madura and Tinnevely the rain-fall was very scanty, and towards the end of the official year, the state of a portion of the former district gave cause for great anxiety. In South Canara there was too much rain during the first four months of the year.

Districts.	April to September 1871.	October 1871 to March 1872.	Total from April 1871 to March 1872.	Total from April 1870 to March 1871.
	INCHES.	INCHES.	INCHES.	INCHES.
1. Ganjam	28.63	1.16	29.79	46.27
2. Vizagapatam	24.08	1.44	25.52	52.63
3. Godavery	25.05	5.40	30.45	47.24
4. Kistna	21.64	4.07	25.71	33.87
5. Nellore	12.17	23.63	35.80	35.38
6. Cuddapah	16.55	7.82	24.37	34.39
7. Bellary	15.43	5.26	20.69	24.14
8. Karnool	20.16	3.48	23.64	29.88
9. Madras	19.99	33.24	53.23	57.15
10. Chingleput	19.49	28.20	47.69	40.80
11. North Arcot	21.04	18.39	39.43	37.56
12. South Arcot	19.66	24.45	44.11	44.93
13. Tanjore	16.77	24.61	41.38	43.58
14. Trichinopoly	15.33	17.65	32.98	38.43
15. Madura	11.41	14.53	25.94	30.69
16. Tinnevely	4.54	16.48	21.02	29.88
17. Coimbatore	11.84	14.45	26.29	21.46
18. Nilgiris	28.32	27.33	55.65	57.21
19. Salem	19.19	9.27	28.46	35.16
20. South Canara	132.31	12.31	144.62	111.03
21. Malabar	109.23	15.89	125.12	98.51

5. SANITARY CONDITION.—Notwithstanding the unfavourable seasons, the amount of mortality on the whole was less than in the two previous years, but the Board regret to observe a large increase in the number of deaths from small-pox. The Collector of North Arcot thinks that the existing machinery is insufficient for the diffusion of the benefits of vaccination, and the Collector of Tanjore states that there must be some radical defect either in the organization or in the working of the establishment, and purposes to address the Board on the subject hereafter. Fever also raged throughout the year, especially in Kistna and Chingleput, and a new species of this malady known by the name of "Dengue" made its appearance in parts of Trichinopoly and Chingleput. But it was not till after the close of the Fasli year that it spread extensively. Many districts enjoyed an almost absolute immunity from cholera, and the only districts which suffered much from it were Ganjam, Vizagapatam and North Arcot. Every precaution was taken for the prevention of this epidemic, and medicines were freely distributed. The loss of cattle during the year under report was very great. In Salem alone 43,000 head of cattle are reported to have been destroyed by the cyclone of the 2nd May, and in North Arcot 32,000 head of cattle, and 64,000 sheep are stated to have perished from after-effects of the cyclone, such as excessive moisture, and want of pasturage. The Collector of North Arcot, however, doubts the correctness of the return furnished to him, and has instituted enquiries to test its truth. The mortality from ordinary diseases was slight when compared with that of the previous year. Dr. Thacker's medicines do not

seem to have been freely administered, except in Bellary, and this is no doubt because the people have not in many cases got over their prejudice against foreign medicines.

Districts.	Population according to Census of 1866 for the Villages from which the Mortuary Returns have been received.	CAUSE OF DEATH.						Ratio per mille of population.	Remarks.
		Cholera.	Small-pox.	Fevers.	Bowel Complaint.	Other diseases.	Total.		
Ganjam...	12,81,946	2,934	471	9,675	649	3,508	17,237	13.99	The Mortuary ratio has been calculated upon the number of people as per Census of 1866, as the results of the new Census had not been tabulated when the Mortuary Returns were prepared. The ratio will appear small if calculated upon the new Census which shows an increase of 18.5 Per cent. in the population.
Vizagapatam...	15,10,802	1,649	241	13,754	533	4,047	20,224	13.38	
Godavery...	14,27,464	114	3,104	10,895	831	7,721	22,665	15.87	
Kistna...	12,96,652	720	2,280	8,778	680	9,722	22,180	17.10	
Nelpore...	11,68,664	472	1,079	8,253	816	6,813	17,433	14.91	
Cuddapah...	11,44,759	435	602	13,944	737	4,022	19,740	17.24	
Bellary...	13,04,559	62	1,886	7,966	1,460	13,906	25,280	19.37	
Kurnool...	7,70,857	...	909	9,322	439	2,914	13,604	17.64	
Chingleput...	8,04,283	140	880	4,574	1,945	7,881	15,420	19.27	
North Arcot...	17,80,616	2,142	1,967	14,508	2,685	15,486	36,788	20.66	
South Arcot...	12,61,846	781	2,222	10,775	1,682	8,662	24,122	19.11	
Tanjore...	17,17,268	239	2,841	6,905	2,326	30,775	48,086	25.09	
Trichinopoly...	10,06,826	192	677	9,357	1,589	8,703	20,518	20.37	
Madura...	19,46,389	251	3,614	8,417	2,127	6,365	20,774	20.67	
Tinnevely...	15,26,698	79	4,340	5,535	6,233	8,845	25,032	16.39	
Coimbatore...	13,93,582	83	480	11,143	2,884	7,335	21,925	15.73	
Salem...	16,19,233	950	852	16,295	1,855	12,069	32,021	19.77	
South Canara...	8,36,019	379	317	5,947	3,879	6,813	16,835	20.13	
Malabar...	18,49,805	55	606	10,762	3,827	14,497	29,747	16.08	
Nilgiris...	38,142	1	3	660	144	281	1,089	28.65	
Total...	2,56,86,410	11,678	29,371	1,87,465	36,821	1,80,885	4,45,720	17.38	

6. PRICES OF AGRICULTURAL PRODUCE.—In the districts of Ganjam and Vizagapatam, prices rose considerably, as a necessary consequence of the bad season, and in Godavery and Kistna owing to the large exports by land to the neighbouring districts of Ganjam and Vizagapatam, and to the Hyderabad territories where famine was imminent. In Tanjore too, there was a rise in prices owing to the deficient harvest of the year, but in the other districts, prices fell as a rule except in the case of cumboo and horse-gram :—

Grains.	Average price per Madras Garce for ten years, Faslies 1271 to 1280.	Fasli 1280.	Fasli 1281.	Increase or decrease in Fasli 1281 as compared with the average.	Per cent- age of columns 2 and 5.	Increase or decrease in Fasli 1281 as compared with Fasli 1280.	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	179	146	144	— 35	— 19	— 2	— 1
Second do. do.	171	131	130	— 41	— 24	— 1	— 1
Cholum	223	166	159	— 64	— 29	— 7	— 4
Cumboo	203	149	151	— 52	— 25	+ 2	+ 1
Raggy	204	143	135	— 69	— 34	— 8	— 5
Horse-gram	247	185	196	— 51	— 20	+ 11	+ 6

The subjoined statement shows the effect of the market prices with reference to the commutation rates in the districts which have recently been settled. The commutation rates are below, and in some cases far below the ruling prices, except in the southern taluqs of Salem, where they are higher for raggy (6 per cent.), and for varagoo (nearly 50 per cent.), and are equal for cumboo.

Grains.	GODAVERY.		KISTNA.		SOUTH ARCOT.		TINNEVELLY.		KURNOOL.		SALEM.	
	Commutation price per Garce.	Market price during the Fasli 1281.	Commutation price per Garce.	Market price during the Fasli 1281.	Commutation price per Garce.	Market price during the Fasli 1281.	Commutation price per Garce.	Market price during the Fasli 1281.	Commutation price per Garce.	Market price during the Fasli 1281.	Commutation price per Garce.	Market price during the Fasli 1281.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Paddy, 1st and 2nd sort ...	72	122	90	153	72	107	67	123	110	166	100	119
Cholum ...	84	135	95	196	117	118	100	113	105	179	100	112
Cumboo ...	60	109	70	199	93	107	83	110	...	192	100	100
Raggy ...	66	121	...	145	93	101	83	110	...	153	100	94
Varagoo ...	...	...	...	...	52	...	50	...	60	...	100	59

A statement showing the prices of second sort paddy in each of the districts is given as usual.

Districts.	PRICE PER GARCE.								
	Average of five years from Faslies 1265 to 1269.	Average of five years from Faslies 1270 to 1274.	Average of five years from Faslies 1275 to 1279.	Fasli 1280.	Fasli 1281.	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 as compared with column 5.
	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ...	73	94	130	100	117	+ 44	+ 23	- 18	+ 17
Vizagapatam ...	89	118	141	126	161	+ 72	+ 43	+ 20	+ 35
Godavery ...	86	122	121	94	117	+ 31	+ 5	+ 4	+ 23
Kistna ...	110	155	161	129	147	+ 37	- 8	- 14	+ 18
Nellore ...	122	157	176	123	108	- 14	- 49	- 68	- 15
Cuddapah ...	137	196	226	163	140	+ 3	- 56	- 86	- 23
Bellary ...	119	180	209	140	141	+ 22	- 39	- 68	+ 1
Kurnool ...	130	185	210	168	157	+ 27	- 28	- 53	- 11
Madras ...	...	...	...	123	110	+ 100	+ 110	+ 110	- 13
Chingleput ...	126	158	197	125	107	- 19	- 51	- 90	- 18
North Arcot ...	114	155	181	107	100	- 14	- 55	- 81	- 7
South Arcot ...	122	141	172	98	101	- 21	- 40	- 71	+ 3
Tanjore ...	112	142	170	105	123	+ 11	- 19	- 47	+ 13
Trichinopoly ...	126	164	196	117	115	- 11	- 49	- 81	- 2
Madurai ...	135	180	231	158	150	+ 15	- 30	- 81	- 8
Tinnevely ...	149	190	220	176	165	+ 16	- 25	- 55	- 11
Coimbatore ...	163	192	235	162	142	- 21	- 50	- 93	- 20
Nilgiris ...	...	...	...	...	...	...	...	...	...
Salem ...	137	160	194	117	112	- 25	- 48	- 82	- 5
South Canara ...	127	153	168	133	132	+ 5	- 21	- 36	- 1
Malabar ...	147	182	206	160	155	+ 8	- 27	- 51	- 5

7. 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 Ryotwari tenure in all the districts, except South Canara, the assessment of which is omitted as directed by Government:—

Items.	DRY.		WET.		TOTAL.		Remarks.
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	
Holdings at the beginning of the Fasli 1281 ...	16,341,658	174,72,662	3,646,029	173,42,970	19,987,687	348,15,632	
Deduct lands given up ...	1,118,762	12,00,162	176,309	7,22,522	1,295,071	19,22,684	
Remainder...	15,222,896	162,72,500	3,469,720	166,20,448	18,692,616	328,92,948	
Add lands newly taken up.	861,249	7,37,493	132,073	550,669	993,322	12,88,162	
			Total...	171,71,117 * 2,43,679		341,81,110 2,43,679	Deduct water tax on usual wet lands in Kistna District.
Total...	16,084,145	170,09,993	3,601,793	169,27,438	19,685,938	339,37,431	
Deduct waste remitted ...	1,592	2,200	128,049	6,11,061	129,641	6,13,261	
Waste charged ...	1,796,691	16,82,267	154,077	6,10,123	1,940,768	2,202,390	
Actual cultivation ...	14,295,862	153,75,526	3,319,667	157,06,254	17,615,529	31,981,780	
Total...	16,082,553	170,07,793	3,478,744	163,16,377	19,556,297	333,24,170	

8. The results of the year show a net decrease in holdings (dry and wet) of acres 301,749, and in assessment of Rupees 6,47,223, or in other words there is a decrease of 1.5 per cent. in the area and 2.6 per cent. in the assessment. In

Ganjam, Vizagapatam, Tanjore, Nilgiris and Malabar there is a small increase of

	ACRES.	RS.
Fasli 1280 ...	19,987,687	345,84,654
" 1281 ...	19,685,938	339,37,431
Decrease...	301,749	6,47,223

Total... 11,780

	RS.
* Ganjam ...	910
Vizagapatam ...	1,333
Tanjore ...	8,555
Nilgiris ...	809
Malabar ...	173
Total...	11,780

	RS.
Godavery ...	40,159
Nellore ...	88,591
Kistna ...	42,352
Bellary ...	74,597
Chingleput ...	29,453
Kurnool ...	21,242
South Arcot ...	1,58,676
Trichinopoly ...	33,469
Madura ...	22,677
Tinnevely ...	43,121
Coimbatore...	21,012
Salem ...	49,122

fallow. In Chingleput the Collector remarks that the ryots hitherto held more

acres 301,749, and in assessment of Rupees 6,47,223, or in other words there is a decrease of 1.5 per cent. in the area and 2.6 per cent. in the assessment. In Ganjam, Vizagapatam, Tanjore, Nilgiris and Malabar there is a small increase of Rupees 11,780* against a decrease of Rupees 6,59,003 in the other districts. The decrease is conspicuous in the districts noted in the margin, and is chiefly due to the unfavourable character of the seasons, and the fall in prices. Dry lands in Salem appear to have been largely relinquished for a time in consequence of the enhanced rates of the settlement recently introduced, and in Coimbatore the Collector observes that lands not worth paying continuous assessment for are thrown up to be taken up again after allowing them to rest for some time by letting them lie

lands than they were able to cultivate, and that they now throw them up as the rules regarding remissions are rigidly enforced. In Tinnevely it is to be observed, that although the extent of land under occupancy during the Fasli under report is greater than that of the previous year, yet there is a large decrease of Rupees 43,000 in the assessment. This is evidently due to lands (chiefly wet) bearing a higher assessment having been given up, and lands bearing a lower assessment cultivated instead. The Board presume that the Collector has satisfied himself that the exchanges made are *bona fide*, and not simply transfers on paper effected to secure an abatement of the assessment.

9. RYOWAR LANDS BROUGHT UNDER CULTIVATION.—Of the holdings noticed in

	ACRES.	
Dry Holdings	16,084,145	
„ Cultivation	14,295,862	
	ACRES.	
Wet Holdings	3,601,793	
„ Cultivation	3,319,667	
	ACRES.	RS.
Total Holdings	19,685,938	339,37,431
„ Cultivation	17,615,529	310,81,780
	ACRES.	RS.
Portions of fields left waste }	322,812	3,74,506
Dry and wet }		
Land ploughed but }		
not sown }	2,343	4,741
Dry and wet }		
Total	325,155	3,79,247

the foregoing paragraph, 88·8 per cent. of dry and 92·1 per cent. of wet lands were cultivated. On the whole, the cultivation during Fasli 1281 amounted to 89½ per cent. of the holdings in extent, bearing a charge of 91½ per cent. of the assessment. This, it may here be remarked, includes as usual portions of fields left waste, as well as fields ploughed but not sown; which together amounted to upwards of 300,000 acres as shown in the margin. In the four districts of Kistna, Bellary, Kurnool and Tanjore, however, portions of fields left waste are not so included under cultivation, but are joined with entire fields left waste, and are shown as charged or not charged as the case may be. This want of uniformity is to be regretted

and instructions will be issued for obviating it in the future. As the figures stand, the cultivation during Fasli 1281 when compared with that for the previous year shows a falling off of 312,431 acres in extent, and Rupees 9,16,239 in assessment, which is 1·7 per cent. in the area, and 2·8 per cent. in the assessment. This net result arises from an increase in two districts, and a decrease in the rest. The increase in Godavery is merely nominal, and is due to 68,579 acres, being the extent of portions of fields left waste, having been this year included

	ACRES.	ASSESSMENT.
		RS.
Fasli 1280	17,927,960	319,98,019
„ 1281	17,615,529	310,81,780
Decrease	312,431	9,16,239

	ACRES.	RS.
Godavery	50,530	53,738
Coimbatore	108,577	55,426

under actual cultivation as has been always done in the other districts, instead of being classed as hitherto under waste charged, and waste remitted separately. The increase in Coimbatore is also due to the same cause, the extent

	ACRES.	RS.
Kistna	139,053	2,49,889
South Arcot	91,171	1,76,568
Nellore... ..	47,493	126,892
Bellary... ..	75,052	92,318
Cuddapah	31,785	72,425
Trichinopoly	60,321	58,186
Kurnool... ..	17,113	31,935
North Arcot	25,037	29,954
Tanjore	8,017	19,157

10. RYOTWAR LANDS LEFT WASTE (REMITTED AND CHARGED).—Of the lands under occupancy noted in paragraph 7 above, 2,070,409 acres, assessed at Rupees

	ACRES.	RS.
Fasli 1280... ..	2,059,727	25,86,635
„ 1281.	2,070,409	28,55,651
Increase... ..	10,682	2,69,016

on 129,641 acres, assessed at Rupees 6,13,261. Of the assessment charged on

	RS.
On dry lands... ..	16,32,267
On wet lands... ..	6,10,123
Total... ..	22,42,390

	RS.
1. Kistna... ..	4,47,698
2. Coimbatore	2,17,968
3. South Arcot	1,98,782
4. Tanjore	1,96,848
5. Tinnevely	1,84,960
6. Chingleput	1,61,349
7. Nellore	1,61,151
8. Godavery	1,40,183
9. North Arcot	1,27,017
10. Trichinopoly	1,01,103

of the waste so included being 43,000 acres. The decrease in cultivation is conspicuous in the districts noted in the margin, and is due to the unfavourable character of the season. In Tanjore, the Collector remarks that the deteriorated state of the irrigation channels in the Negapatam Taluq has also contributed to it.

28,55,651, were left waste. Of this extent the ryots paid for 1,940,768 acres, assessed at Rupees 22,42,390, and Government remitted their dues on 129,641 acres, assessed at Rupees 6,13,261. Of the assessment charged on waste, more than two-thirds relates to dry land, and the rest to wet as shown in the margin. Much of the dry waste is retained for pasturage, and the general rule is that no remission is granted on it. The wet waste charged is less than that in the previous year, and does not call for remark, the charge being made only when negligence is the cause of its being left waste. The districts in which the greater part of the charge was made are named in the margin.

11. RYOTWAR SETTLEMENT.—The Ryotwari settlement is formed by deducting from the total holdings the waste remitted (alluded to in paragraph 10) by adding to the actual cultivation (1) the portion of the waste which is charged for, (2) the assessment on account of second 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 Establishments, and sundry other purposes.

	RS.
Fasli 1280	402,64,828
„ 1281	387,37,851
Decrease... ..	15,26,977

12. The settlement of the Ryotwari revenue thus made for the Fasli under report amounted to Rupees 387,37,851, against Rupees 402,64,828 in the previ-

ous year, resulting in a decrease of Rupees 15,26,977 as will be seen from the following comparative abstract:—

Items.	FASLI 1280.		FASLI 1281.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry... ..	16,341,658	174,72,662	16,084,145	170,09,093	...	...	257,513	4,62,669
Wet... ..	3,644,029	171,11,992	3,601,793	169,27,438	...	...	44,236	1,84,554
Total...	19,987,687	345,84,654	19,685,938	339,37,431	...	...	301,749	6,47,223
Second Crop Assessment...	...	6,44,235	...	5,77,025	...	...	...	67,210
Additional Assessment...	...	5,41,764	...	5,22,251	...	...	...	19,513
Water-tax ...	...	13,64,134	...	13,47,635	...	...	...	16,479
Revenue of South Canara ...	...	12,74,635	...	12,75,496	...	861	...	...
Total...	...	384,09,422	...	376,59,858	...	...	...	7,49,564
<i>Deduct</i>								
Waste remissions...	...	3,93,222	...	6,13,261	...	2,20,039	...	...
Other remissions...	...	17,02,135	...	20,61,227	...	3,59,092	...	...
Total...	...	20,95,357	...	26,74,488	...	5,79,131	...	...
Remainder ...	...	363,14,065	...	349,85,370	...	...	...	13,28,695
Add Miscellaneous items...	...	39,50,763	...	37,52,481	...	...	...	1,98,282
Total...	...	402,64,828	...	387,37,851	...	...	...	15,26,977

	RS.
Ganjam	76,835
Godavery	2,23,060
Kistna	94,503
Nellore	1,43,036
Cuddapah... ..	1,35,949
Bellary	1,28,311
South Arcot	90,979
Trichinopoly	1,50,431
Tinnevely... ..	1,63,729

The revenue has fallen chiefly in the districts noted in the margin, in consequence of the unfavourable season, and the resulting relinquishments of lands and remissions of assessment.

13. RYOTWAR SETTLEMENT—*Second crop Assessment*.—The revenue shown under this head does not quite correctly

represent the second crop cultivation on Government lands throughout the Presidency. It represents only the land on which half assessment is charged on account of second crop. Where a special water-rate instead of the half assessment is charged as in Godavery and Kistna, it is shown separately under the head of "Water-tax."

The Board consider that such an arbitrary division of the charge on second crop into second crop assessment, and water-tax should hereafter be avoided, and the whole charge on account of second crop, whether made in the shape of half assessment or of a fixed water-rate should all appear under the same head, viz.,

"Second crop assessment." Taking, however, the figures as they are, the assessment

Fasli 1280	RS. 6,44,235
" 1281	5,77,025
Decrease...	67,210

* Kistna... ..	RS. 26
Madura	20,685
	20,711

Trichinopoly	RS. 1,08,280
Bellary... ..	97,986
Chingleput	82,102
Tanjore	59,552
Cuddapah	56,773
North Arcot	51,262
Madura... ..	46,200

† Fasli 1280	RS. 25,515
" 1281	46,200
Increase...	20,685

nal, because the greater part of the second crop cultivation in the Conjeveram Taluq was brought to account under Land Revenue Miscellaneous, the settlement of that taluq having taken place early in February.

14. **RYOTWAR**—*Additional Assessment, or the charge on Dry lands irrigated.*—As in the case of the second crop assessment noticed in the foregoing paragraph, the amount shown under this head does not represent the entire extent of dry lands irrigated. When the charge for irrigating dry land is made in the shape of a water-rate, it appears under the head of water-tax, and it is only when the difference between the rates of assessment for dry and wet lands

Fasli 1280... ..	RS. 5,41,764
" 1281... ..	5,22,251
Decrease...	19,513

‡ 1. Chingleput... ..	RS. 3,908
2. North Arcot	19,273
3. South Arcot	8,031
4. Tanjore	79
5. Trichinopoly	22
6. Tinnevely	49

Total.. 31,362

§ 1. Vizagapatam	RS. 347
2. Godavery	1,074
3. Nellore	12,963
4. Cuddapah	9,426
5. Bellary	5,923
6. Kurnool	1,837
7. Madura	554
8. Coimbatore	2,573
9. Salem... ..	16,178

Total... 50,875

ment charged on account of second crop in Fasli 1281 is Rupees 5,77,025, against Rupees 6,44,235 in the previous year. The net decrease of Rupees 67,210 has resulted from a gross increase of Rupees 20,711 in two* districts, and a gross decrease of Rupees 87,921 in eleven districts. The districts from which the greater part of this item of revenue is derived are noted in the margin. The large increase under this item in the Madurai† district is owing to the favourable character of the season for Kodai (second crop) cultivation. This was not the case in other districts where a decrease is consequently observed. In Chingleput the Collector states that the decrease is partly nomi-

nal, because the greater part of the second crop cultivation in the Conjeveram Taluq was brought to account under Land Revenue Miscellaneous, the settlement of that taluq having taken place early in February.

is charged that the amount appears under additional assessment or *teerwajasty* as it is termed. The assessment so charged is Rupees 5,22,251 in Fasli 1281 against Rupees 5,41,764 in the previous year. The net decrease of Rs. 19,513 is the result of a gross increase of Rupees 31,362 in six‡ districts, and a gross decrease of Rupees 50,875 in nine.§ The large increase of Rupees 19,273 in North Arcot is attributed to the strict adherence to the rules under which this charge is collected, and to the dread of detection which is certain during the operation of the Revenue Settlement which has already brought to light several cases of fraud practised by Curnams in respect to this item of

Fasli 1280	RS.
1281	51,394
	70,667
Increase...	19,273

charge in the Chendragherry Taluq. The decrease which appears in several districts is owing to the insufficiency of the water-supply.

15. RYOTWAR SETTLEMENT—*Water-tax on Government Lands.*—The greater

Fasli 1280	RS.
1281	13,64,134
	13,47,655
Decrease...	16,479

* Inclusive of Rupees 2,30,978 charged on usual wet in the Kistna district.

of Water-tax for the sake of uniformity, and with reference to paragraph 14 of the order of Government on the last Settlement Report. The total revenue from this source during Fasli 1281 amounted to Rs. 13,47,655, against Rs. 13,64,164

Godavery	RS.
Kistna	9,41,633
Tanjore	2,81,015
Trichinopoly	47,813
Kurnool	33,066
Coimbatore	12,570
Chingleput	9,489
	8,457

Rupees 48,511 in the district of Godavery on the other. Nearly three-fourths of the increase occurs in Kistna where, for want of seasonable rains, the ryots took more water from the anicut for their dry lands than in the previous Fasli. The decrease in Godavery is attributed to the insufficiency of water in tanks, and to large relinquishments of land.

16. RYOTWAR SETTLEMENT—*Remissions.*—The deductions which are made from the gross demand on account of land assessment in the Ryotwar settlement will next be noticed. Their amount for Fasli 1281 is exhibited in the following abstract in comparison with the previous Fasli, and will be observed to contrast unfavourably with it to the extent of Rupees 5,79,131, the details of which will be noticed in the sequel :—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Waste remissions as per Statement No. 3...	3,93,222	6,13,261	2,20,039	...
As per Statement No. 4. { Occasional remission ...	4,69,861	7,27,054	2,57,193	...
{ Fixed do. ...	79,222	72,042	...	7,180
{ Items allowed on the collection or from demand of villages ...	11,53,052	12,62,131	1,09,079	...
Total...	20,95,357	26,74,488	5,86,311	7,180
Net...	...	...	5,79,131	...

17. RYOTWAR SETTLEMENT—*Remissions on Lands left waste.*—Remissions

Fasli 1280	RS. 3,93,222
„ 1281	6,13,261

Increase... 2,20,039

	RS.		RS.
Tinnevelly	1,20,524	Madura	52,276
Cuddapah...	1,05,358	Bellary	50,889
Nellore ...	84,903	Coimbatore.	29,384
Kistna ...	64,704		

18. RYOTWAR SETTLEMENT—*Occasional remissions.*—Occasional remissions

Fasli 1280	RS. 4,69,861
„ 1281	7,27,054

Increase... 2,57,193

	RS.		RS.
* Tinnevelly...	1,91,628	Madura	81,352
Coimbatore...	1,10,392	Vizagapatam.	55,714
Ganjam ...	89,480	South Canara.	35,083

† 1. For withered crop (shavi) ...	RS. 2,12,698
2. Loss of Produce (Palanastam) ..	1,71,488
3. Reduction of assessment (Teerwa Kammi)	1,27,191
4. Special remission on dry holdings in the Madura district ...	50,650
5. Second crop not cultivated (Fasal Kammi)	48,660
6. Shamilat Bunker or portions of fields left waste... ..	28,342

† Ganjam	RS. 87,923
Tinnevelly... ..	54,192
Godavery... ..	18,188

Fasli 1280	RS. 1,08,514
„ 1281	1,27,191

Increase... 18,677

cultivated with dry crops for want of water. The former item which forms the bulk of the remission will soon disappear in the general revision of assessment in the districts in which it is granted. There is an increase of Rupees 18,677 under this head in Fasli 1281 which is due to the large remissions granted in Madura and Tinnevelly on wet lands cultivated with dry crops. Percentage remissions

Board's Proceedings, dated 22nd April 1872, No. 643.

District. Fasal Kammi or Remissions on account of second crop not having been cultivated on two crop lands (Item No. 5) occurred in Coimbatore, and partly in Trichinopoly, and was owing to the deficiency of the necessary supply of water for second crop cultivation.

on account of entire fields left waste were granted during Fasli 1281, to the extent of Rupees 2,20,039 in excess of those for the previous year. They were called for in the districts noted in the margin, and were almost entirely on account of wet lands left without irrigation through want of seasonable rains.

which are granted on cultivated fields amounted in the Fasli under report to Rupees 7,27,054 against Rupees 4,69,861 in the preceding year. The largest remissions under this head were granted in six* districts and they chiefly consist of the items noted in the margin.† Remissions on account of withered crops (Item No. 1) were granted mostly in Tinnevelly and Vizagapatam where both dry and wet crops perished for want of water. The remissions on account of loss of produce (Item No. 2) are very large this year, and are chiefly in three‡ districts. The necessity for granting them arose from the exceptional character of the season. Teerwa Kammi, (Item No. 3) occurred chiefly in Madura, Coimbatore, Chingleput and Nellore. It is the reduction of the standard assessment pending its general revision, and it also includes the temporary remissions granted on wet lands

	RS.
Fasli 1280...	24,118
„ 1281...	28,342
Increase...	4,224

	RS.
Fasli 1280 ...	79,222
„ 1281 ...	72,042
Decrease...	7,180

* Remission of assessment under Tope rules ...	16,553
Do. on pasture lands ...	9,578
Do. for reclaiming rocky soils ...	7,510

Chingleput 20,002	RS.	South Arcot... 10,273	RS.
Cuddapah 17,000		Salem ...	9,796

20. RYOTWAR SETTLEMENT—*Deductions from beriz on account of the remuneration to Village servants, Road cess, etc*—These deductions are made in satisfaction

	RS.
Fasli 1280 ...	11,53,052
„ 1281 ...	12,62,131
Increase...	1,09,079

1. Fees to village servants (merah)	10,86,973
2. Share of Revenue due to Shrotri- em-dars ...	89,184
3. Road cess included in the land assessment ...	82,041

	RS.
Fasli 1280 ...	9,72,655
„ 1281 ...	10,86,973
Increase...	1,14,318

Vide Board's Proceedings, dated 15th September 1871, No. 3,981.

The second item, viz., Share of Revenue due to Shrotriendars, etc., is confined to Tinnevely and Salem, and will disappear entirely or almost entirely when the revision of the land assessment is completed, as they will either be altogether discontinued or lands allotted in lieu as already arranged by the Inam Commissioner. The third item, viz., Road cess

	RS.
† Trichinopoly ...	29,333
Godavery... ..	27,599
Kurnool	12,945
Kistna	10,068

21. LAND REVENUE, RYOTWAR, AND VARIATIONS THEREIN.—The Ryotwar

	RS.
Fasli 1280 ...	363,14,065
„ 1281 ...	349,85,370
Decrease...	13,28,695

The small increase of Rupees 4,224 under the head of „Shamilat Bunger” or portions of fields left waste, calls for no remark.

19. RYOTWAR SETTLEMENT—*Fixed remissions*.—Remissions of this class consist of a variety of petty deductions which are made from the Ryotwari demand from year to year without reference to the season. The chief items* comprising this class, and the districts in which they occur are noted in the margin.†

of established claims in accordance with the terms of existing settlement, and amounted in the Fasli under report to Rupees 12,62,131.

The chief component items are named in the margin. Merahs or sums due to village servants are common to many districts. Under this head, there is an increase of Rs. 1,14,318, which is due to certain merahs in Trichinopoly belonging to Fasli 1280 being deducted from the revenue of the year under report, because the deduction had been omitted in the previous year's accounts.

included in the land assessment, occurs in the districts noted in the margin.† In other districts, no part of the Road cess is included in the assessment.

revenue for Fasli 1281 compared with that for the previous Fasli shows on the whole a decrease of Rs. 13,28,695, resulting from a gross increase of Ru-

	RS.
* Tanjore	5,799
South Canara	815
	6,614

cultivation, and large remissions consequent on the unfavourable character of the season.

	RS.
Trichinopoly	1,66,555
Tinnevely... ..	1,60,381
South Arcot	1,41,056
Nellore	1,37,697
Bellary	1,21,546
Cuddapah... ..	1,19,145
Godavery	1,14,802
Ganjam	76,447
Vizagapatam	67,083

pees 6,614 in two districts,* and a gross decrease of Rupees 13,35,309, in all the rest. This unsatisfactory result is due as already remarked to diminished

The falling off is very great in the districts noted in the margin.

22. 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 the Ryotwari settlement, the Board will proceed to notice the other items which constitute the Land Revenue of the Presidency, viz., Permanently settled, Shrotriem Jodi and Quit-rent, and Miscellaneous. The following is a comparative abstract of the foregoing items of the Land Revenue of the Presidency during the past and previous Faslies:—

Items.	Fasli 1280.	Fasli 1281.	Increase or Decrease.
	RS.	RS.	RS.
Peishcush on permanently settled Estates	51,43,642	51,29,464	— 14,178
Jody and Quit-rent on Shrotriem and Inam villages	6,38,835	6,39,015	+ 180
Ryotwar	363,14,065	349,85,370	— 13,28,695
Miscellaneous	39,50,763	37,52,482	— 1,98,281
Total...	460,47,305	445,06,331	— 15,40,974

	RS.
Fasli 1280	51,43,642
„ 1281	51,29,464
Decrease...	14,178

NO.		RS.
524	Estates paying annual Peishcush below ...	5,000
68	Do. do. ...	10,000
34	Do. do. ...	20,000
13	Do. do. ...	30,000
7	Do. do. ...	40,000
1	Do. do. ...	60,000
2	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. ...	4,00,000
1	Do. do. ...	5,00,000

Total... 662

23. LAND REVENUE—*Permanently settled*.—The Permanently settled Revenue is derived from 662 estates situated in fifteen districts. Five-sixths of them are very small estates paying a Peishcush below Rs. 5,000 per annum, while the number paying above one lakh is only eight.

24. *Variations therein*.—There have been variations in the Permanently settled Revenue in eight districts, resulting in a net decrease of Rupees 14,178.

Districts.	Estates.	Amount.	Remarks.
		<i>Increase.</i>	
		RS. A. P.	
Kistna	Managala	90 10 10	Due to the addition to the Peishcush of the quit-rents of certain Inams in the Estate— <i>Vide</i> Board's Proceedings, dated 21st August 1871, No. 3,588.
Nellore	Chundi	51 6 3	Due to the addition made to the Peishcush on account of certain Inams newly charged with quit-rent.
North Arcot..	Gudipati	3 4 10	Due to the addition of the assessment of resumed Inams made according to the terms conveyed in the Board's Proceedings, dated 20th April 1872, No. 1,635.
	Calloor	1 6 5	
Trichinopoly...	Marungapuri ...	10 4 8	Due to the assessment of certain Inams which were resumed and added to Peishcush— <i>Vide</i> Board's Proceedings, dated 4th December 1871, No. 4,916.
Madura	Shevagunga	149 10 1	Due to the addition to the Peishcush of the quit-rent of certain Inams.
Tinnevely ...	Pavali	18 10 10	Due to the addition of quit-rent on Inams in the Zemindary.
Salem	Konganapuram ...	750 0 0	Due to the surrender of the jungle (Giddagaval) lands to the Muttahdar— <i>Vide</i> Board's Proceedings, dated 10th August 1871, No. 3,375.
		1,075 5 11	
		<i>Decrease.</i>	
Vizagapatam...	Waltair	3 10 8	Due to the deduction of Peishcush on account of compensation for lands taken up as the site of the new Zillah jail at Vizagapatam— <i>Vide</i> G. O., dated 17th August 1871, No. 1,382, and Board's Proceedings, dated 26th July 1867, No. 4,789.
Kistna	Wuyyur... ..	123 3 6	Due to the permanent reduction of the Peishcush of Zemindars on account of the assessment of lands taken for public purposes.
	Chevendra	12 15 1	
	Vulluru... ..	113 0 5	
Nellore	Venkatagiri	11,000 0 0	Due to the deduction of Peishcush on account of the abolished Moturpha tax— <i>Vide</i> G. O., dated 11th May 1872, No. 758).
North Arcot ...	Arnee	4,000 0 0	Do. do. do. <i>Vide</i> G. O., dated 13th February 1872, No. 280.
		15,252 13 8	
	Net decrease...	14,177 7 9	

25. LAND REVENUE, SHROTRIEM JODI, ETC., AND VARIATIONS THEREIN.—There

Fasli 1280	RS. 6,38,835	is a net increase of Rupees 180 in the
„ 1281	6,39,015	revenue from Shrotriern villages result-
Increase...	180	ing from a gross increase of Rs. 2,172 in
		four districts, and a gross decrease of
		Rupees 1,992 in seven districts. The
		small increase is due to the enfranchisement of Shrotriern and Agraharam villages
		under the Inam rules. The decrease chiefly occurs in Vizagapatam, where a sum
		of Rupees 1,485, being the quit-rent on minor Inams, was erroneously credited in

the last year's accounts to Shrotriem Jodi instead of Land Revenue Miscellaneous, which mistake has now been corrected. The decrease in the other districts is trifling, and is owing to the reduction of quit-rent in Shrotriem villages on account of lands taken up for public purposes, and to several other causes. The number of favourably assessed villages which contributed this revenue was 4,423.

26. LAND REVENUE MISCELLANEOUS, AND VARIATIONS THEREIN.—The revenue under this head, which accrues from a variety of sources, shows a falling off of Rs. 1,98,281 when compared with that for Fasli 1280.

Fasli 1280	...	...	...	...	...	RS.
	...	...	...	...	...	39,50,763
„ 1281	...	...	...	...	...	37,52,482
					Decrease...	1,98,281

This is the net result of a gross increase of Rupees 94,541 in twenty-one items and a gross decrease of Rupees 2,92,822 in twenty-nine. The more important items which compose the Land Revenue, Miscellaneous, are specified in the margin. Of these the following items when compared with those for the previous year, show an increase to the extent noted opposite to each:—

Quit-rent on Sundry Inams	...	...	...	...	...	RS.
Water-tax on Zemindary and Inam, etc., lands	...	...	...	...	...	12,66,711
Land cultivated but not included in the Jamabundy	...	...	...	...	...	8,35,670
Revenue from rented villages	...	...	...	...	...	2,76,798
Rent on Palmirah trees	...	...	...	...	...	1,47,421
Grazing tax or grass rent	...	...	...	...	...	1,29,925
Tax on trees on unassessed lands	...	...	...	...	...	1,21,190
Sale proceeds of waste lands, etc.	...	...	...	...	...	1,05,150
Quit-rent and ground rent in the town of Madras	...	...	...	...	...	94,362
						74,190

- | | |
|--|--------|
| | RS. |
| 1. Jodi on Sundry Inams | 15,661 |
| 2. Revenue from rented villages | 10,504 |
| 3. Concealed cultivation | 10,136 |
| 4. Tax on backyards in excess of the limits allowed. | 9,290 |

The increase in Item No. 1 occurs chiefly in the Nellore District, and is owing to the excess in Inams discovered by the survey having been charged in the year under review. The increase in Item No. 2 is due to the enhancement in the rental of the Palcondah and Hunjeeram estates leased out to Messrs. Arbuthnot and Co. in the Vizagapatam District. Item No. 3 occurs chiefly in the Trichinopoly District, and is due to the fact that the corresponding amount of the preceding year was inadvertently added to another head, and to further disclosures of Revenue frauds elicited by the investigations which were set on foot by Mr. Banbury in 1869, and which were brought to a close during the year under report. The increase in Item No. 4 occurs chiefly in the Chingleput District, and is due to the Poramanays or Nattam (village site) lands hitherto held free of any payment to Government, being charged with assessment for the first time during the Fasli under review, the holders having failed to receive the Inam title-deeds offered to them under the rules. The Board understand that it has subsequently been decided by the Inam Commissioner that most of these Nattam lands do not fall under the jurisdiction of the Inam Commission, and that they should not have been fully assessed. The chief items of the Land Revenue Miscellaneous, in which there appears a decrease in comparison with the previous Fasli,

Rupees 10,000.

Rupees 9,948.

	Decrease.
	RS.
1. Rent of islands situated in rivers ...	98,536
2. Sale proceeds of waste lands ...	72,895
3. Water-tax on Zemindary and Inam, etc., lands ...	39,981
4. Land cultivated but not included in the Jamabundy ...	22,630
5. Rent of Palmirah trees ...	12,741

are those specified in the margin. Item No. 1 occurs wholly in the Godavery District, and is due partly to the damage done to these islands by the encroachment of the river, and chiefly to the low assessment for which they were rented out in Fasli 1281 on account of the fall in the price of tobacco, which is the chief article raised on the lands.

Item No. 2 occurs solely in the Malabar district, and is due to diminished sales of escheat lands.

Item No. 3 occurs chiefly in the Godavery and Kistna districts. In the former it was owing to some lands, charged for during previous years, having since been declared "usual wet" and entitled to free irrigation. In the latter district the decrease is due to the smaller extent of Zemindary lands irrigated by water from the anicut. The decrease in Item No. 4 is the net result of a gross increase of Rupees 57,756 in six districts, and a gross decrease of Rupees 80,386 in fifteen districts. Of the former, the greater portion (Rupees 43,926) belongs to South Arcot, and is due to extensive cultivation after the settlement brought to account subsequent to the Jamabundy. The decrease is due to the Jamabundy being closed in several cases later than in the previous year, and to the disposal of a large number of durkhasts in North Arcot which had long been undisposed of. The decrease under the last item, viz., Rent on Palmirah trees, is due to the transfer of the revenue under this head in

Board's Proceedings, dated 15th June 1871, No. 2,413.

Coimbatore to the Jungle Conservancy Fund.

27. LAND REVENUE, SPECIAL ITEMS—*Lands held on Cowle*.—Subjoined is the usual abstract showing the particulars of lands held on cowle during the Fasli under report:—

	ACRES.	RS.
Cowle as per last year ...	51,735	33,420
Deduct—Land brought up to full assessment ...	5,073	7,336
Land abandoned ...	3,063	4,176
	8,136	11,512
Remainder...	43,599	21,908
Add—New Cowle...	1,682	2,291
Total...	45,281	24,199
Add—Second crop, and additional assessment and water-tax ...	...	685
Deduct—Remission on account of waste ...	...	24,884
Do. do. cowle ...	...	14,519
		14,874
Net Beriz...	10,010	

	RS.
Fasli 1280 ...	15,078
„ 1281 ...	10,010
Decrease...	5,068
	RS.
Malabar...	2,599
South Canara ..	1,563
Coimbatore ...	1,506
	RS.
Salem ...	1,504
Ganjam ...	1,750

The extent of lands held on cowle was 45,281 acres paying to Government under the conditions of the cowles only Rupees 10,010. Most of the lands held on this tenure are situated in the districts specified in the margin.

28. LAND REVENUE, SPECIAL ITEMS—*Villages settled on the Amani tenure*.—There were eleven villages altogether

* This is inclusive of Rupees 8,067 in Malabar, which is as usual excluded in Statement No. 4.

during the year under report 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 5,316, and the commuted value of the Government share of the produce after the usual deductions to Rupees 4,113, making a total of Rupees 9,429 as the revenue from the Amani settlement. The small decrease under this head is due to the transfer of the two villages of the resumed Checkkadi Jaghire in South Arcot in which there was no wet cultivation to the head of Ryotwari.

Fasli 1280	...	...	...	...	...	Rs. 12,183
" 1281	...	...	...	...	...	9,429
Decrease...						2,754

29. The entire Land Revenue including all the foregoing items thus amounts to Rupees 445,06,331. An attempt has been made this year to ascertain how much of it is due to irrigation, and how much to other causes, and the following is the result:—

Revenue due to irrigation	...	...	...	...	...	Rs. 193,87,482
Do. to other causes	...	...	...	...	...	168,78,221
Do. with regard to which it cannot be ascertained how much is due to irrigation and how much to other causes	...	...	...	...	...	82,40,628
1. Permanently settled revenue	...	...	...	...	...	51,29,464
2. Quit-rent on Inam villages and minor Inams	...	...	...	...	...	19,05,726
3. Revenue of South Canara	...	...	...	...	...	12,05,438
						82,40,628
Total...						445,06,331

30. LAND REVENUE, SPECIAL ITEMS—*Cultivation of special Crops.*—The extent of cultivation of sugar-cane, cotton and indigo, is shown in the subjoined abstract:—

Districts.	SUGAR-CANE.		COTTON.		INDIGO.	
	Fasli 1280.	Fasli 1281.	Fasli 1280.	Fasli 1281.	Fasli 1280.	Fasli 1281.
	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
Ganjam	4,514	4,648	11,945	10,196	3	102
Vizagapatam	6,128	6,865	11,286	15,409	6,236	3,345
Godavery	5,294	6,386	23,572	22,053	1,747	921
Kistna	...	...	239,124	261,301	45,832	32,600
Nellore	9	11	20,015	22,035	49,779	43,266
Cuddapah	2,152	2,938	65,254	80,624	51,187	48,860
Bellary	9,678	7,913	366,632	391,009	7,558	3,459
Kurnool	694	943	190,630	234,484	62,155	37,405
Madras	87	37	...	...	...	...
Chingleput	20	36	23	72	12,490	15,347
North Arcot	4,798	5,242	1,610	1,030	24,376	33,561
South Arcot	2,143	2,869	43,755	45,532	80,247	120,709
Tanjore	349	549	4,771	3,726	1,597	1,545
Trichinopoly	2,484	3,092	32,593	7,132	1,968	1,620
Madura	191	295	91,770	120,998	152	281
Tinnevely	251	278	212,761	250,705	550	771
Coimbatore	2,591	2,429	142,118	142,237	8	...
Nilgiris	...	...	...	...	...	...
Salem	1,105	1,717	9,367	8,540	1,959	1,794
South Canara	969	862	...	...	...	...
Malabar	...	...	...	...	...	...
Total...	43,457	47,110	1,467,226	1,617,083	347,844	345,586
Government	25,895	26,867	1,006,568	1,031,761	271,751	276,625
Inam lands	5,825	6,853	322,871	416,065	55,465	42,965
Zemindary lands	11,737	13,390	137,787	169,257	20,628	25,996

	ACRES.
Fasli 1280...	43,457
„ 1281...	47,110
Increase...	3,653

	ACRES.
Fasli 1280...	1,467,226
„ 1281...	1,617,083
Increase...	149,857

	ACRES.		ACRES.
Kurnool...	43,854	Bellary...	24,377
Tinnevely...	37,944	Kistna...	22,177
Madura...	29,228	Cuddapah...	15,370

ACRES.
* 25,461

	ACRES.
Fasli 1280...	347,844
„ 1281...	345,586
Decrease...	2,258

Notwithstanding the unfavourable character of the season, the cultivation of sugar-cane has been on the increase. In cotton cultivation also there was an increase of 149,857 acres. This is the net result of a gross increase of 181,038 acres in eleven districts, and a gross decrease of 31,181 acres in six. The increase appears chiefly in the districts specified in the margin, and is due to the steady and continuous rise in the price of this article. The large falling* off in the Trichinopoly District is due to the correction of the mistake which was committed in last year's returns, of including under the head of Cotton cultivation, the extent of land sown with other crops together with cotton. In indigo, the extent of cultivation has decreased by 2,258 acres. This is the

net result of a gross increase of 52,953 acres in six districts, and a gross decrease of 55,211 acres in eleven districts. The increase which occurs chiefly in the districts of North and South Arcot, is owing to the rise in the market price of this article, and the decrease which appears chiefly in Kurnool and Kistna, is owing to the want of sufficient rains, and to the fact that lands on which indigo is grown is generally sown with cholum or some other new crop at the end of every two years.

31. LAND REVENUE, SPECIAL ITEMS—Average Assessment per Acre.—Subjoined is an abstract statement showing the average rate of assessment per acre of actual cultivation in each district:—

Districts.	DRY.			WET.		
	Extent.	Assessment.	Average.	Extent.	Assessment.	Average.
	ACRES.	RS.	RS. A. P.	ACRES.	RS.	RS. A. P.
1. Ganjam ...	109,769	1,40,172	1 4 5	177,014	5,14,498	2 14 6
2. Vizagapatam ...	55,660	55,503	0 15 11	19,736	1,05,203	5 5 8
3. Godavery ...	314,137	5,81,723	1 13 8	243,075	6,80,951	2 12 10
4. Kistna ...	1,313,966	19,20,292	1 7 5	137,515	5,17,850	3 12 3
5. Nellore ...	617,764	7,59,998	1 3 8	159,598	7,16,828	4 7 10
6. Cuddapah ...	1,138,270	8,72,704	0 12 3	91,377	6,46,788	7 1 3
7. Bellary ...	2,211,136	14,06,998	0 10 2	96,932	4,86,274	5 0 3
8. Kurnool ...	1,119,686	10,70,720	0 15 4	23,906	1,54,031	6 7 1
9. Chingleput ...	181,832	2,79,109	1 8 7	249,292	9,50,595	3 13 0
10. North Arcot ...	431,090	6,02,003	1 6 4	192,759	11,12,924	5 12 5
11. South Arcot ...	831,847	14,27,435	1 11 5	268,661	14,40,632	5 5 10
12. Tanjore ...	227,794	2,84,898	1 4 0	703,528	34,81,358	4 15 2
13. Trichinopoly ...	749,847	7,24,495	0 15 6	126,790	5,40,536	4 6 9
14. Madura ...	641,011	8,43,244	1 5 1	133,758	5,69,692	4 4 2
15. Tinnevely ...	866,781	7,18,176	0 13 3	152,031	15,66,406	10 4 10
16. Coimbatore ...	1,956,563	17,80,803	0 14 7	80,669	6,00,617	7 7 1
17. Nilgiris ...	42,839	22,933	0 8 7	40	90	2 4 0
18. Salem ...	1,092,183	12,71,683	1 2 8	77,752	4,59,115	5 14 6
19. South Canara ...	...	...	...	...	...	...
20. Malabar ...	393,687	6,12,637	1 8 11	385,234	11,61,865	3 0 3
Total ..	14,295,862	153,75,526	1 1 3	3,319,667	157,06,254	4 11 8

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

In the Kistna and Godavery Deltas, the wet-land is assessed as if it were dry land and the water is separately charged for. In the rest of the presidency a consolidated assessment is charged which takes the water-rate into account.

32. EXTRA SOURCES OF REVENUE.—The results of the revenue from land having been discussed in the foregoing paragraphs, the other sources of revenue will next be reviewed. These extra sources are six in number, viz. :—

1. Excise on Spirits and Drugs (Abkari).
2. Income Tax and License Tax.
3. Salt.
4. Sea Customs.
5. Land Customs.
6. Stamps.

	RS.
Fasli 1280... ..	277,52,035
„ 1281... ..	267,09,692
Decrease...	10,42,343

The revenues from each of these sources for the past and previous Faslies are compared in the following abstract. The result is a net decrease of Rupees 10,42,343:—

Sources of Revenue.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Excise on Spirits and Drugs, (Abkari)...	59,50,479	58,23,714	...	1,26,765
Income Tax... ..	22,43,318	7,24,098	...	15,19,220
License Tax... ..	2,286	272	...	2,014
Salt... ..	126,05,889	128,88,940	2,83,051	.....
Sea Customs... ..	28,05,693	29,10,308	1,04,615	.....
Land Customs	1,88,891	2,05,900	17,009	.....
Stamps... { Judicial or Court Fees ...	23,66,896	25,16,803	...	.....
{ Non-Judicial..... ..	15,88,583	16,39,657	...	.....
	39,55,479	41,56,460	2,00,981	.....
Total...	277,52,035	267,09,692	6,05,656	16,47,999
Net ..	.....	...	...	10,42,343

33. The variations in each case will now be noticed briefly.

Abkari.—The decrease of a little more than 1½ lakhs of Rupees in Abkari

	RS.
Fasli 1280... ..	59,50,479
„ 1281... ..	58,23,714
Decrease...	1,26,765

	RS.		RS.
Chingleput...	25,741	Kurnool... ..	15,263
North Arcot. ...	20,918	Cuddapah ...	13,942
Madras... ..	21,354	Coimbatore...	13,891
Tanjore... ..	16,559		

(agreements to sell) consequent on the falling off in sales.

is distributed over several districts, the principal of which are noted in the margin. It is due to diminished rentals in some cases, and in others to remissions granted to the former renters on account of losses sustained by them. The decrease in the district of Madras is owing to the reduction of dowles

34. *Income Tax*.—The large decrease of upwards of 15 lakhs of Rupees

	RS.
Fasli 1280... ..	22,43,318
„ 1281... ..	7,24,098
Decrease...	15,19,220

in the Income Tax is due to the diminished rate of the tax, and to the enhancement of the minimum taxable income under Act XII. of 1871.

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35. *License Tax*.—The License Tax has long ago been abolished, but the small sum of Rupees 272, which was out-standing against previous Faslies in North Arcot was collected during the year under report.

36. *Salt*.—The revenue from salt during Fasli 1281 exceeds that of the previous year by nearly 3 lakhs of Rupees. The following is the comparison between the results of the past and previous Faslies.

	RS.
Fasli 1280	126,05,889
„ 1281... ..	128,88,940
Increase...	2,83,051

Items.	FASLI 1280.		FASLI 1281.	
	Quantity.	Amount.	Quantity.	Amount.
	IN. MDS.	RS.	IN. MDS.	RS.
<i>Sea Salt.</i>				
Home consumption... ..	33,80,653	66,59,112	33,20,965	65,40,475
Inland do... ..	30,34,397	58,73,258	32,42,157	62,68,073
Exportation by Sea... ..	3,33,860	44,771	4,04,332	51,225
Sold to French Government... ..	56,953	7,542	51,929	6,510
Supplied to other districts on Government account... ..	.....	.....	55,434	.....
Miscellaneous... ..	.....	7,320	.....	8,033
Total...	68,05,863	1,25,92,003	70,74,817	128,74,316
<i>Earth Salt.</i>				
Bellary... ..	.....	11,755	.....	12,463
Kurnool... ..	.....	2,131	.....	2,161
Grand Total...	68,05,863	126,05,889	70,74,817	128,88,940

37. *SALT—Quantity received in Store*.—Although Fasli 1281 opened with nearly 14 lakhs of Indian Maunds of Salt less than Fasli 1280,¹ yet a larger quantity of salt was received into store notwithstanding the falling off in the manufacture in some districts² in consequence of the cyclone of May last. Thus the quantity of salt available for sale was 13 lakhs of Indian Maunds in excess of that of the previous year,³ and with the exception of a few stations in the districts of Vizagapatam, Godavery, Kistna and Tanjore, the stock did not run short of the demand. The sales on the whole exhibit a net increase to the

extent of Rupees 2,83,051, which resulted from a gross increase of Rs. 6,95,773 and a gross decrease of Rupees 4,12,722. The increase occurs chiefly in the districts of Nellore, Tanjore, Tinnevely and South Canara, and the decrease in Chingleput, Madura and Ganjam. The decrease in Chingleput is due to the

successful competition of Tanjore salt in the markets of Salem and Coimbatore aided by the Railway communication between Negapatam and those districts, to the large wastage in the heaps stored with the new weighing-machine, and to the better quality of salt manufactured at Markanam in South Arcot compared with the old salt at Cheyur where none was manufactured during the year under report. In Madura the decrease is ascribed to the merchants of that district who took cotton to Tuticorin for export, having made their purchases of salt at that place, to serve as loads for their carts on their return home. The decrease in Ganjam is due partly to the deficiency of stock at some stations during portions of the year, and partly to the non-resort of traders to the pans in consequence of the prevalence of cholera, and of the want of water and pasturage for their cattle. The Collector considers that the falling off is also due in part to the frauds detected at Nowpada. The causes of the decrease of sales in Chingleput and Madura, themselves explain the increase of sales in Tanjore and Tinnevely. The increase in Nellore is due to the unusually large demand from parts of the Nizam's territories, owing to the deficiency of stock for some time in the Kistna District. In South Canara, the people were prevented from laying in the usual quantity of earth-salt owing to the unsettled state of the weather. This circumstance combined with the large demand from Mysore swelled the sales under Home and Inland consumption. The Board are not disposed to rely implicitly upon the details given with regard to the quantities sold for *Home* and *Inland* consumption severally. But they are satisfied that, on the whole, the salt sales have begun to revive after the check they received in 1869 in consequence of the enhancement of the monopoly price from Rupees 1-11-0 to Rupees 2 per Indian Maund.

38. SALT—Wastage.—Subjoined is the usual statement showing the salt wastage which Collectors recommend to be written off the accounts for Fasli 1281:—

Districts.	Contents of the heaps when re- ceived.		Outturn of the heaps when sold.		Wastage.		Percent- age of the wastage on column 2.	Value of the wastage of Salt at the prime cost.	Value of the wastage of Salt at the monopoly price.
1	2		3		4		5	6	7
	IN. MDS.	SEERS.	IND. MDS.	SEERS.	IND. MDS.	SEERS.		RS. A. P.	RS. A. P.
Ganjam	4,91,405	...	4,67,245	...	24,253	23	4 93	2,938 3 0	48,320 0 0
Vizagapatam	1,70,172	28	1,61,237	35	8,934	33	5 25	670 1 6	17,869 10 6
Godavery	2,79,996	...	2,66,785	...	13,211	...	4 71	1,100 14 8	26,422 0 0
Kistna	2,72,675	...	2,59,612	...	13,063	...	4 79	920 0 8	26,126 0 0
Nellore	4,12,299	...	3,99,491	...	12,808	...	3 10	1,792 5 10	25,616 0 0
Chingleput	3,55,134	...	3,41,851	...	13,283	...	3 74	2,213 13 4	26,566 0 0
South Arcot	3,93,659	...	3,71,474	...	22,185	...	5 63	8,546 12 0	44,370 0 0
Do. supplied to French Govern- ment	39,360	...	38,022	7	1,337	33	3 39	515 6 0	148 1 0
Tanjore	2,84,894	20	2,13,752	20	21,142	...	9 0	1,735 15 0	40,894 15 0
Madura	2,31,600	...	2,24,819	30	6,780	10	2 92	635 10 4	13,560 0 0
Tinnevely	3,88,564	...	3,57,549	...	31,015	...	7 98	2,746 1 11	62,030 0 0
South Canara	2,30,390	8	2,25,062	12	5,327	36	2 31	1,980 7 0	10,655 12 9
Malabar	67,808	...	66,647	20	1,160	20	1 71	504 7 6	2,321 0 0
Total...	35,67,957	16	33,93,549	4	1,74,501	35	4 89	26,300 2 9	3,44,899 15 3

The wastage in South Arcot and Tanjore has exceeded that of the previous Fasli and is attributed to the cyclones of November and May, and in the latter

district to some of the heaps that were sold having been stored so far back as Fasli 1275. The wastage in Vizagapatam would have been less but for the damage caused by the cyclone of November. The heavy floods of 1869 which caused considerable damage to the salt heaps on the platforms of Coilpatam and Tuticorin, again account for the wastage in the Tinnevely District. In other districts, the figures call for no special remark. The Board consider the explanations of Collectors satisfactory, and request the sanction of Government for writing off the whole amount of wastage.

39. SALT—Charges.—The Salt charges for Fasli 1281 are upwards of $3\frac{1}{2}$ lakhs in excess of those for the previous year.

This has caused a falling off in the net revenue during the year under review, as shown in the abstract below:—

	RS.
Fasli 1280...	12,25,749
„ 1281...	15,79,800
Increase...	3,54,051

Fasli.	Revenue (Collections.)	Charges.	Ratio of Charges.	Net Revenue.
	RS.	RS.	PER CT.	RS.
1280 ...	126,04,966	12,25,749	9 $\frac{1}{2}$	113,79,217
1281 ...	128,87,193	15,79,800	12 $\frac{1}{2}$	113,07,393
	+ 2,82,227	+ 3,54,051	...	— 71,824

The details of charges for Fasli 1281 are below compared with those for the previous year:—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
<i>Charges of Collections.</i>				
Fixed Establishment ...	2,21,761	2,22,725	964	...
Country Stationery and Saderward ...	2,440	2,269	...	171
Travelling allowance to Officers, etc....	7,827	9,051	1,224	...
Total...	2,32,028	2,34,045	2,188	171
<i>Charges for the provision of Salt.</i>				
Purchase and manufacturer's share ...	7,86,707	10,35,158	2,48,451	...
Charges for conveying and storing Salt ...	83,385	1,07,660	24,275	...
Do. for exporting Salt...	5,523	10,816	5,293	...
Freight on Salt imported ...	...	4,600	4,600	...
Salt compensation ...	288	256	...	32
Petty Construction and Repairs and Contingen- cies ...	1,17,818	1,87,265	69,447	...
Total...	9,93,721	13,45,755	3,52,066	32
Grand Total...	12,25,749	15,79,800	3,54,254	203
Net...	...	...	3,54,051	...

The increase is mainly in the purchase of salt, and in the charges for conveying and storing and for petty construction and repairs, and calls for no remark.

The Budget grant for Petty Construction and Repairs for 1871-72, was Rupees 1,52,000; the amount expended during the official year was Rupees 1,68,890* or 16,890 Rupees in excess of the Budget grant.

	RS.
* Petty Construction and Repairs...	1,19,767
Do. under Contingencies...	49,123
Total ...	1,68,890

This full use of the grant shows that it was wanted, and as increased facilities have been given under recent orders† for carrying out repairs expeditiously, the Board hope that the Budget allotments will not fail to be utilized to the fullest extent in future years.

40. SEA CUSTOMS.—Imports and exports by sea have yielded a revenue of Rupees 1,04,615 in excess of the previous Fasli. There was a gross increase of Rupees 1,86,006 in nine districts, the chief of which are noted in the margin, and a gross decrease of Rupees 81,391 in three.‡ The large increase in Malabar was owing chiefly to increased exports of cocoanut oil to England and France, and to increased imports of spirits from those countries. In Madras larger imports of cotton piece-goods, gold thread, malt liquors and wines, and larger exports of hides and skins, rice and seeds of sorts, than in the previous year have contributed to the increase in the revenue under Sea Customs. That in Tinnevely is ascribed to larger imports of cotton piece-goods at Tuticorin, and in Ganjam to increased exportation of dutiable articles.

	RS.
Fasli 1280	28,05,693
„ 1281	29,10,308
Increase...	1,04,615

	RS.		RS.
Malabar ...	70,746	Tinnevely...	18,772
Madras ...	42,529	Ganjam ...	7,627
† Godavery Rs. 64,995, Tanjore Rs. 11,604, and Kistna Rs. 4,792.			

41. LAND CUSTOMS.—The revenue from Land Customs accrues in four§ districts, and amounted during the year under report to Rupees 2,05,900 against Rupees 1,88,891 in the previous year. The increase occurs solely in the district of South Arcot,|| and is due to increased vigilance on the part of the Frontier establishments, and to larger exports of cloth, indigo, etc.

	RS.
Fasli 1280	1,88,891
„ 1281	2,05,900
Increase...	17,009

|| Rupees 24,658.

	RS.
¶ Fasli 1280	39,55,479
„ 1281	41,56,460
Increase...	2,00,981
** Fasli 1280	23,66,896
„ 1281	25,16,803
Increase...	1,49,907
†† Fasli 1280	15,88,583
„ 1281	16,39,657
Increase...	51,074

42. STAMPS.—The Revenue from Stamps for Fasli 1281 amounted to Rupees 41,56,460.¶ Of this sum, Rupees 25,16,803** were derived from Court Fees' stamps, and Rs. 16,39,657†† from General or Non-Judicial stamps. The increase of nearly 1½ lakhs of Rupees under the former head is attributed to increased litigation, and that of Rupees 51,074 under the latter head to the sale of valuable stamps to Abkari Contractors for engagements executed by them.

Demand.

	RS.
Fasli 1280	737,99,340
„ 1281	712,16,023

Decrease... 25,83,317

Collections including remissions.

	RS.
Fasli 1280	673,10,036
„ 1281	654,77,269

Decrease... 18,32,767

Balance at the close of the Fasli.

	RS.
Fasli 1280	64,89,304
„ 1281	57,38,754

Decrease... 7,50,550

This sum is 25 per cent. of the demand :—

43. 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 entire current demand amounted to Rupees 712,16,023. Of this Rs. 6,54,68,115 were collected within the Fasli and 9,154 Rupees remitted, leaving a balance of Rupees 57,38,754 when the year closed. The subsequent collections up to October 1872 have amounted to Rupees 39,73,922 so that Rs. 17,64,832 yet remain to be collected.

Items.	Current Demand.	Collections.	Remissions.	Balance.	Subsequent collections and remissions up to 31st October 1872.	Balance.
	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled	51,29,464	40,43,272	...	10,86,192	5,73,591	5,12,604
Jodi on Shrotriem, etc.	6,39,015	4,92,936	...	1,46,079	1,04,914	41,165
Ryotwar	349,85,370	319,11,037	...	30,74,333	23,57,616	7,16,717
Miscellaneous	37,52,482	28,09,692	...	9,42,790	5,66,933	3,75,857
Total...	445,06,331	392,56,937	...	52,49,394	56,03,054	16,46,310
Excise on Spirits, and Drugs (Abkari)	58,23,714	53,69,418	8,083	4,46,213	3,43,259	1,02,954
Income Tax... ..	7,24,098	6,82,064	1,071	40,963	25,601	15,362
License Tax... ..	272	272	...	...	...	...
Sea Customs	29,10,308	29,09,871	...	437	437	...
Land Customs	2,05,900	2,05,900	...	...	...	...
Salt	128,88,940	128,87,193	...	1,747	1,571	176
Stamps. { Court Fees	25,16,803	41,56,460	...	...	...	...
{ Non-Judicial	16,39,657					
Total...	267,09,692	262,11,178	9,154	4,89,360	3,70,868	1,18,492
Grand Total...	712,16,023	654,68,115	9,154	57,38,754	39,73,922	17,64,832

44. CURRENT BALANCES—*Permanently settled.*—The balance of Permanently

	RS.		RS.	
Madura	3,36,695	Malabar	15,000	settled Revenue at the end of October 1872 amounts to Rupees 5,12,061, and is less than the corresponding figure for the previous year. It is distributed over the districts noted in the margin.
Salem... ..	66,361	Godavery	9,105	
Ganjam	37,619	Vizagapatam.	5,825	
Kistna	21,975	Tinnevely	3,315	
Chingleput..	15,099	North Arcot..	1,607	

The greatest portion of balance is against the Madura District and is due by the

Ramnad estate which is now under attachment. A large portion of the balance against Salem is due from estates belonging to minor proprietors. These estates have been placed under attachment. In Ganjam, stringent measures were not adopted for the collection of arrears owing to difficulties arising from scarcity; moreover some of the Zemindars were permitted to defer payment of a portion of their Peishcush till the first kist of the current Fasli (1282) became due. In all the other districts the balances are small, and the Collectors have adopted the necessary measures for their speedy collection.

45. CURRENT BALANCES—*Shrotriem Jodi*.—Rupees 41,165 were outstanding at the end of October 1872, on account of quit-rent due from Shrotriems. This balance is also less than the corresponding figure for last year. It is distributed over all the districts, but exists chiefly in those noted in the margin. The Collectors state that due measures have been adopted for the speedy collection of these balances.

46. CURRENT BALANCES—*Ryotwar*.—The balance under Ryotwar amounted to Rupees 7,16,717 or 2 per cent. of the demand. The corresponding percentage for the previous year was 2·07. The collections within the Fasli amounted to 91·2 per cent. of the demand, and the subsequent collections to 68 per cent. Bearing in mind the fall in the prices of agricultural produce, the collections must be deemed, on the whole, very satisfactory and creditable to the officers concerned.

	RS.		RS.
Chingleput.....	1,43,680	Tanjore...	51,212
Tinnevely	84,549	Salem ...	50,227
South Arcot ...	65,601	Nellore...	42,686
North Arcot ...	59,829	Madura...	34,384
Ganjam	57,388	Godavery	27,832

Much of the balance is outstanding in the districts noted in the margin. The district of Chingleput heads the list as in the previous year. The Collector does not account for this large balance, but states that measures have been adopted for collecting it speedily. In Tinnevely the balance includes a sum of 29,702 Rupees, which should properly have been deducted as remissions, but which the Collector with the Board's permission withheld in some villages of the Tenkârai Taluq pending the payment of the outstanding arrears. The Collector of Ganjam attributes the large arrears in his district under Ryotwar to the adverse character of the season, and although he has taken steps for their early realization, he does not expect a large portion of them to be recovered until the kists of Fasli 1282 fall due. In all the other districts also steps have been adopted for the speedy recovery of the outstanding balances.

47. CURRENT BALANCES—*Land Revenue, Miscellaneous*.—The balance of Rupees 3,75,857 under Land Revenue Miscellaneous, is spread over all the districts and

	RS.		RS.
Godavery.....	65,218	Kistna.....	35,058
South Arcot...	46,159	Madras	22,408
Chingleput	43,461	North Arcot.	21,448
Nellore.....	36,303		

is less than the corresponding figure for the previous year. The districts in which the balance is conspicuously large are noted in the margin. The explanations given with regard to the Ryotwar balances in the several districts apply equally to the balances under Land Revenue Miscellaneous, except in Madras, where it will be observed that quit-rents on houses and grounds are payable only at the end of the Fasli, and the Deputy-Collector states that as a rule the tax is never paid until the last coercive measures sanctioned by law are adopted, and that proprietors of land purposely avoid registering their names. Hence the large arrears at the close of the Fasli; but no exertions are spared in collecting the balance.

48. CURRENT BALANCES—*Abkâri*.—The balance of the Abkâri revenue yet to be collected on account of Fasli 1281 is Rupees 1,02,954, and is less than that for the previous year. The districts against which large sums are outstanding

South Arcot...	RS. 28,713	Cuddapah.....	RS. 5,250
North Arcot...	18,14	South Canara	5,205
Nilgiris	14,000	Nellore.....	3,900
Salem	9,094		

are indicated in the margin. The balance in South Arcot is due by the renter whose lease expired with Fasli 1281, and will be recovered by the sale of the Promissory Notes in deposit.

The balance in North Arcot is stated to be due to the irregular payments of kists by the renter. In the Nilgiris the Commissioner awaits the sale of the Promissory Notes deposited by the late Contractor. The balances in other districts are small and call for no remark.

49. **CURRENT BALANCES—Income Tax.**—The balance of Rupees 15,362 under Income Tax occurs in almost all the districts. More than a third of this amount appertains to Chingleput and is represented by the Collector as difficult of collection.

50. **ARREARS—Demand, Collection, and Balance under all sources of Revenue.**—The subjoined tabular statement exhibits the demand, collection and balance of arrears under land and other sources of revenue up to the end of October 1872:—

Items.	Demand.	Collection.	Remissions.	Balance.	Subsequent Collection and Remission.	BALANCE.			Total.
						Recoverable and Doubtful.	Irrecoverable.		
	RS.	RS.	RS.	RS.	RS.	RS.	A.	P.	RS.
Permanently Settled	13,97,204	11,36,363	6,219	2,54,622	1,52,493	94,898	7,236	9 0	1,02,129
Shrotriam Jodi	1,58,570	1,37,109	889	20,572	4,953	14,913	701	6 10	15,614
Ryotwar	37,90,025	32,88,495	98,913	4,02,617	64,080	2,49,361	89,175	8 7	3,38,537
Miscellaneous... ..	15,53,064	9,43,593	2,46,060	3,63,406	34,412	2,78,252	50,742	2 6	3,28,994
Excise on Spirits and Drugs (Abkās)	7,29,248	5,26,348	97,722	1,05,178	23,007	79,377	2,794	9 10	82,171
Income Tax	1,11,829	77,071	16,902	17,856	961	3,869	13,026	0 6	16,895
License Tax ... ..	...	...	...	...	...	...	...	...	...
Salt... ..	941	833	7	96	40	2	54	0 0	56
Total...	77,40,881	61,09,822	4,66,712	11,64,347	2,79,951	7,20,672	1,63,724	5 3	8,84,396

It will be observed that the amount of arrears brought forward in the foregoing statement is less than that shown in the previous year's accounts as the outstanding balance at the end of Fasli 1280. This difference is due to the following causes:—Out of the balance under Miscellaneous in the Chingleput District, a sum of Rupees 2,220 was transferred to Jungle Conservancy, and a sum of Rupees 117 under Income Tax in Cuddapah which was erroneously included under that head is now excluded from it. There was also a transfer between Ryotwar and Miscellaneous in the district of North Arcot with the sanction of the Board, but this does not affect the totals. The actual amount outstanding at the beginning of the Fasli as above explained was Rs. 77,40,881 of which Rs. 61,09,822 were recovered and Rupees 4,66,712 remitted. There remained at the end of Fasli 1281 a balance of Rupees 11,64,347 which has since been reduced by subsequent collections to Rupees 8,84,396. Of this last balance, Rupees 7,20,672 are stated by Collectors to be recoverable or doubtful, and Rupees 1,63,724 to be irre-

	RS.
Chingleput	1,48,492
Godavery	1,44,137
North Arcot	94,135
Madura	85,686
South Arcot	74,991

recoverable. The recoverable balance is chiefly in the districts noted in the margin. In the first district the Collector states that property, chiefly land, to the value of 1,30,000 Rs., has been attached and will be sold in due course. The

balance in the Godavery District is mostly on account of Water-tax on Service Inams and Zemindary lands left in abeyance pending inquiry as to whether the lands are "usual" wet or not. Now that the Service Inams have been settled and classified into dry and wet, and that clear instructions have been issued regarding the principles upon which Zemindary lands should be classed as wet or

dry, it is hoped that the arrears will be collected at an early date. The Collectors of North and South Arcot state that stringent measures have been taken for the speedy collection of the balances in their districts, and there has been considerable improvement in the collection of arrears in these districts during the year under report. The balance in Madura is against permanently settled estates, and chiefly against the Zemindary of Ramnad, which, as has already been stated, is under attachment. The balance on account of arrears under Abkari exists chiefly

	RS.
* South Arcot	34,893
Chingleput	31,986

in two districts.* The Collector of Chingleput does not give any particular explanation, and the Collector of South Arcot states that out of the balance in

his district which is due by the late Abkari renter, Rupees 7,500 will be recovered from the heirs of one of the sureties, and that it is doubtful whether the remainder can be collected; the whole of the real property of the defaulter having been sold, and he himself put in Jail, though subsequently released. The Collector is inquiring if the defaulter has since acquired any property, and the matter will soon be disposed of.

51. The irrecoverable portions of the arrears must now be briefly noticed.

52. ARREARS IRRECOVERABLE—*Permanently Settled*.—First those against

	RS.	A.	P.
† Godavery	1,646	0	0
Kistna	128	0	0
North Arcot	5,584	9	0
Tinnevelly	176	10	1
Total ...	7,535	3	1

Permanently settled Estates. They amount to Rupees 7,535-3-1 in the districts noted in the margin†. The sum of Rupees 1,646 entered against the Godavery District is the amount of Peish-cush due for two years by the proprietor of Billi Milli and Bayanaguden, whose

lands were not cultivated owing to the ruinous state of the Bayana river calingula which has to be repaired by Government. In North Arcot the amount recommended to be written off is the quit-rent of Inams erroneously added to the Peish-cush of the Zemindar of Punganoor before the delivery of the title-deeds to the Inamdars. These sums the Board will recommend to be written off; but in Kistna and Tinnevelly the Collectors do not explain the circumstances under which the balances in their districts are considered irrecoverable and, pending such explanation which has been called for, the amounts must remain.

53. ARREARS IRRECOVERABLE—*Shrotriem Jodi*.—The irrecoverable Shrotriem

	RS.	A.	P.
Vizagapatam	0	3	3
Godavery	48	7	11
Kistna	403	1	5
Nellore	10	0	0
Cuddapah	143	4	10
South Arcot	96	5	5
Total ...	701	6	10

Jodi amounts to Rupees 701, and is due from the districts marginally noted. It consists of quit-rent over-demanded by mistake and payable on lands taken up for public purposes.

54. ARREARS IRRECOVERABLE—*Ryotwar and Miscellaneous*.—The arrears under Ryotwar and Miscellaneous recom-

mended by Collectors to be written off the accounts as per their Statement No. 8, amount to Rupees 1,55,911-4-4. There is evidently a mistake in the accounts of

	RS.	A.	P.
Godavery	18,797	11	8
Kistna	11,643	4	9
Nellore	8,041	6	4
Bellary	16,059	15	4
Madras	7,868	15	10
Chingleput	11,744	12	1
North Arcot	19,095	11	10
South Arcot	13,502	6	5

Total... 1,06,754 3 8

the Collector of Madras, who enters in the statement Rupees 20,269-4-0 as the amount to be written off, while in the body of the report he recommends only Rupees 7,868-15-10. The difference, amounting to Rupees 12,400-4-2, must remain outstanding for the present. Of the remainder, Rupees 1,43,511-0-2, Rupees 1,06,754-3-8 belong to the eight districts noted in the margin, the sums

against the other districts being small. The reasons for which the sums noted in the margin are to be written off are detailed below:—

	RS.	A.	P.
1. Defaulters having no property	26,018	6	6
2. The assessment of quit-rent on lands taken up for public purposes, or purchased by Government at sales for arrears of Revenue, or washed away by rivers	25,012	14	2
3. Assessment of quit-rent over-demanded	12,343	0	2
4. Arrears of more than six years' standing	3,555	9	0
5. The assessment on certain Police Inams in South Arcot ordered not to be collected pending the revision of the Village establishments	2,386	2	0
6. Jodi on Service Inams in Bellary	3,593	5	1
7. Water-tax erroneously charged in Godavery and Kistna districts	8,371	5	8
8. Assessment of lands flooded or placed in possession of Ryots after the cultivating season	2,037	0	1
9. Amount of remissions granted after the Jamabundy on account of Shavy, etc.	10,509	2	6
10. For other reasons	12,927	6	6
Total...	1,06,754	3	8

The grounds upon which Item No. 6 is to be written off are not clear, and it will be excluded pending further explanation from the Collector of Bellary.

	RS.	A.	P.
Vizagapatam	2,443	0	4
Godavery	182	6	10
Madras	169	2	8
Total...	2,794	9	10

55. ARREARS IRRECOVERABLE—*Abkari*.—The irrecoverable arrears under *Abkari* amounting to Rupees 2,794-9-10 appertain to the districts mentioned in the margin and are due from persons who have no property.

	RS.	A.	P.
Vizagapatam	248	4	0
Godavery	1,636	1	9
Nellore	1,026	12	11
Cuddapah	2,396	3	3
Bellary	9	0	0
Madras	3,924	0	0
South Arcot	1,096	2	5
Tanjore	2,410	5	2
Tinnevely... ..	279	3	0
Total...	13,026	0	6

56. ARREARS IRRECOVERABLE—*Income Tax*.—The irrecoverable balances under *Income Tax* in the districts noted in the margin, consist of sums due from persons who have no property, or from persons charged twice by mistake, or of assessments reduced on appeal but erroneously retained in the demand.

The figures under this head given by the Collectors of Madras and Tinnevely in their reports do not correspond with those given in their Statement No. 8 and the Board adopt the figures given in the latter.

57. ARREARS IRRECOVERABLE—*Salt*.—The amount under this head is only Rupees 54 and appertains to earth-salt revenue in the Bellary District which cannot be collected owing to the insolvency of the defaulter.

	RS.	A.	P.
Permanently settled	7,230	9	0
Shrotriem Jodi	701	6	10
Ryotwar	89,175	8	7
Miscellaneous	50,742	2	6
Total...	1,47,849	10	11

58. ENTIRE ARREARS—*Irrecoverable recommended for remission*.—The aggregate of the irrecoverable arrears to be written off the accounts with reference to the foregoing remarks are summarized under each head in the margin, and the Districtwar details are given in the subjoined statement.

Abkari... ..	2,794	9	10
Income Tax	13,026	0	6
Salt... ..	54	0	0
Grand Total...	1,68,724	5	3

IRRECOVERABLE BALANCE.

Districts.	Land Revenue.					Abkari.	Income Tax.	Salt.	Grand Total.
	Permanently settled.	Shrotriem Jodi.	Ryotwar.	Miscellaneous.	Total.				
	2	3	4	5	6	7	8	9	10
1	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	637 1 5	55 12 9	692 14 2	...	...	...	692 14 2
Vizagapatam	0 3 3	2,109 14 2	699 14 11	2,810 0 4	2,443 0 4	248 4 0	...	5,501 4 8
Godavery ...	1,646 0 0	48 7 11	3,776 9 3	15,021 1 10	20,492 3 0	182 6 10	1,636 1 9	...	22,310 11 7
Kistna	403 1 5	8,457 8 6	3,185 12 3	12,046 6 2	...	...	...	12,046 6 2
Nellore	10 0 0	6,336 5 0	1,705 1 4	8,051 6 4	...	1,026 12 11	...	9,078 3 3
Cuddapah	143 4 10	3,441 5 1	2,113 8 6	5,698 2 5	...	2,396 3 3	...	8,094 5 8
Bellary	8,168 13 2	4,297 13 1	12,466 10 3	...	9 0 0	54 0 0	12,529 10 3
Kurnool	1,614 10 1	698 7 6	2,313 1 7	...	...	...	2,313 1 7
Madras	7,868 15 10	7,868 15 10	169 2 8	3,924 0 0	...	11,962 2 6
Chingleput	10,359 8 0	1,385 4 1	11,744 12 1	...	...	...	11,744 12 1
North Arcot ...	5,584 9 0	...	12,705 14 9	6,389 13 1	24,680 4 10	...	...	...	24,680 4 10
South Arcot	96 5 5	7,558 15 6	5,943 6 11	13,598 11 10	...	1,096 2 5	...	14,694 14 3
Tanjore	1,664 12 4	84 4 0	1,749 0 4	...	2,410 5 2	...	4,159 5 6
Trichinopoly	2,244 7 10	401 7 8	2,645 15 6	...	...	...	2,645 15 6
Madura	2,130 11 8	112 10 0	2,243 5 8	...	...	...	2,243 5 8
Tinnevely	4,145 0 10	15 3 6	4,160 4 4	...	279 3 0	...	4,439 7 4
Coimbatore	2,136 12 0	15 2 7	2,151 14 7	...	...	...	2,151 14 7
Nilgiris	2,436 2 3	3 7 0	2,439 9 3	...	...	...	2,439 9 3
Salem	7,548 15 2	657 11 1	8,206 10 3	...	...	...	8,206 10 3
South Canara	63 13 0	87 4 7	151 1 7	...	...	...	151 1 7
Malabar	1,638 4 7	...	1,638 4 7	...	...	...	1,638 4 7
Total...	7,230 9 0	701 6 10	89,175 8 7	50,742 2 6	1,47,849 10 11	2,794 9 10	13,026 0 6	54 0 0	1,63,724 5 3

The Collectors state that the old balances were fully inquired into at the time of the settlement by themselves and by the Divisional Officers, and that what has been recommended to be written off is really irrecoverable. The Board accordingly request the sanction of Government for writing off the accounts the whole of the amount detailed in the foregoing statement. Besides the above,

	RS.	A.	P.
Tinnevely	18,531	15	6
Nellore	2,132	5	6
Kistna	269	9	6
Total...	20,933	14	6

certain sums relating to Fasli 1281 are reported to be irrecoverable and recommended to be written off the accounts. They are shown in the margin. The amounts in the districts of Nellore and Kistna are the remissions granted on

account of withered crops or waste subsequent to the closing of the Jamabundy accounts, and in Tinnevely the amount is what should have been remitted at the settlement, but which was withheld pending the payment of the arrears outstanding against villages to which they appertain. The arrears having been paid in some cases since the closing of the Jamabundy accounts, the Collector recom-

* Collector's letter, dated 20th September 1872, No. 133, recorded in the Board's Proceedings, dated 23rd October 1872, No. 2,054. mends* that the amount withheld in these cases, viz., Rupees 18,531-15-6, may be written off the accounts, and

the Board support his proposal and request the sanction of Government.

59. ARREARS RECOVERABLE AND DOUBTFUL.—The arrears recoverable and doubtful under all heads appertain to the districts and to the Faslies detailed in the accompanying statement in manuscript, the abstract of which is as follows.

Items.	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.	Fasli 1280.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	349	1,258	93,291	94,898
Quit-rent on Shro- triem and Inam villages... ..	...	...	...	...	...	56	36	37	35	45	216	222	564	1,579	3,838	8,285	14,913
Ryotwar	4	67	92	185	193	191	225	1,230	1,673	1,030	5,484	8,106	6,957	21,718	53,766	1,48,440	2,49,361
Miscellaneous ... ..	...	...	...	...	196	1,671	10,674	2,090	5,141	20,954	14,990	21,342	23,611	30,778	43,656	1,03,149	2,78,252
Total...	4	67	92	185	389	1,918	10,935	3,357	6,849	22,029	20,690	29,670	31,132	54,424	1,02,518	3,53,165	6,37,424
Abkari ... ..	...	...	...	...	...	...	...	...	...	...	...	...	2,541	296	34,893	41,647	79,377
Income Tax ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399	3,470	3,869
Salt ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2
Total...	4	67	92	185	389	1,918	10,935	3,357	6,849	22,029	20,690	29,670	33,675	54,720	1,37,810	3,98,284	7,20,672

From the above it will be observed that the arrears at the close of October 1872 after deducting those recommended to be written off, amounted to Rupees 7,20,672. The Collectors concerned are requested to take early steps for recovering or otherwise disposing of these balances.

60. 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 decrease of more than 5½ lakhs in the collections actually brought into the treasuries:—

Items.	FASLI 1280.			FASLI 1281.			Increase.	Decrease.
	Current.	Arrears.	Total.	Current.	Arrears.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled...	40,38,493	6,27,329	46,65,822	40,43,272	11,36,363	51,79,635	5,13,813	...
Jodi on Shrotriya villages...	4,97,489	1,16,538	6,14,027	4,92,936	1,37,109	6,30,045	16,018	...
Ryotwar...	328,43,795	28,06,707	356,50,505	319,11,037	32,88,495	351,99,532	...	4,50,973
Miscellaneous...	29,45,213	8,06,733	37,51,946	28,09,692	9,43,598	37,53,290	1,344	...
Total...	403,24,993	43,57,307	446,82,300	392,56,937	55,05,565	447,62,502	80,202	...
Excise on Spirits and Drugs (Abkari)...	52,73,775	4,48,778	57,22,553	53,69,418	5,26,348	58,95,766	1,73,213	...
Income Tax...	21,43,213	33,596	21,76,809	6,82,064	77,071	7,59,135	...	14,17,674
License Tax...	2,286	...	2,286	272	...	272	...	2,014
Salt...	126,04,966	372	126,05,338	128,87,193	838	128,88,031	2,82,693	...
Sea Customs...	28,05,693	...	28,05,693	29,09,871	...	29,09,871	1,04,178	...
Land Customs...	1,88,891	...	1,88,891	2,05,900	...	2,05,900	17,009	...
Stamps. { Judicial Stamps	23,66,896	..	23,66,896	25,16,803	...	25,16,803	...	...
Non-Judicial do.	15,88,583	...	15,88,583	16,39,657	...	16,39,657	...	...
	39,55,479	...	39,55,479	41,56,460	...	41,56,460	2,00,981	...
Total...	269,74,303	4,82,746	274,57,049	262,11,178	6,04,257	268,15,435	...	6,41,614
Grand Total...	673,99,296	48,40,053	721,39,349	654,68,115	61,09,822	715,77,937	...	5,61,412

61. GROSS REVENUE AND CHARGES OF COLLECTIONS COMPARED.—The total charges

	Management Charges.	Extra Charges.	Total.
Fasli.	RS.	RS.	RS.
1280...	39,75,991	16,69,757	56,45,748
1281...	38,82,269	20,77,557	59,59,826
Decrease..	93,722	In. 4,07,800	In. 3,14,078

	Total Charges.	Ratio.
	RS.	
Land Revenue	36,81,527	8.2
Abkari...	1,63,062	2.8
Income Tax	34,852	4.6
Sea Customs	2,12,787	7.3
Land Customs	13,536	6.5
Salt	15,79,800	12.2
Stamps...	2,74,262	6.6
Total...	59,59,826	8.3

of the year amounted to Rs. 59,59,826 and compared with the preceding year exhibit a net increase of Rupees 3,14,078, which is mainly due to the increased charge of 3½ lakhs under Salt on account of the purchase and manufacture of that article, and of the petty constructions and repairs of works connected therewith. The proportion of charges to receipts under each head of Revenue stands as shown in the margin. The total charges bearing to the total receipts the ratio of 8.3 per cent., while the corresponding ratio for the previous year was 7.8.

62. EXTENT OF COERCIVE MEASURES USED IN THE REALIZATION OF REVENUE.—

The subjoined statement exhibits the extent to which the provisions of the law for the recovery of arrears of revenue were enforced.

Districts.	PROCESS ISSUED.			ESTIMATED VALUE OF PROPERTY ATTACHED.			PROPERTY SOLD.					
	Number of Villages.	Number of Ryots.	Amount of arrears.	Land.	Personal property.	Total.	Land.		Personal property.		Total.	
							Estimated value.	Value actually sold.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam...	283	1,841	18,083	1,742	16,653	18,395	1,506	181	885	899	2,391	1,080
Vizagapatam..	120	1,014	17,867	6,890	9,267	16,157	2,856	338	1,205	500	4,061	838
Godavery ...	719	9,612	2,33,127	54,484	1,36,310	1,90,794	12,379	9,931	28,619	29,465	40,998	39,396
Kistna ...	245	2,159	40,047	7,384	23,497	30,881	6,578	3,562	2,502	2,851	9,080	6,413
Nellore...	737	46,202	4,10,717	19,899	1,18,644	1,38,543	2,799	909	27,579	26,409	30,378	27,318
Cuddapah ...	414	2,246	20,964	7,423	11,505	18,928	4,022	2,385	3,069	2,630	7,091	5,015
Bellary...	685	2,262	32,981	12,948	16,134	29,082	10,401	2,870	3,172	3,212	13,573	6,082
Kurnool ...	329	2,427	35,160	13,637	4,379	18,016	6,555	4,219	1,848	1,861	8,403	6,080
Madras...	14	470	7,787	7,060	1,853	8,913	7,060	3,618	1,853	1,108	8,913	4,726
Chingleput ...	1,332	21,178	4,16,347	2,06,082	2,25,408	4,31,490	1,09,573	1,08,358	8,066	8,927	1,17,639	1,17,285
North Arcot...	2,777	1,34,366	6,65,708	49,937	3,71,511	4,21,448	6,984	3,391	84,815	71,952	91,799	75,343
South Arcot...	1,526	11,499	1,43,884	39,368	71,216	1,10,584	10,329	18,575	9,736	11,847	20,065	30,422
Tanjore...	1,566	5,438	1,20,488	28,474	85,246	1,13,720	8,987	10,796	10,706	13,700	19,693	24,496
Trichinopoly...	489	8,332	1,21,838	22,865	10,169	33,034	8,925	9,268	1,393	1,954	10,318	11,222
Madura...	130	773	7,851	5,924	1,337	7,261	5,924	8,252	1,337	843	7,261	9,095
Tinnevely ...	156	397	40,076	15,956	7,162	23,118	15,956	15,899	7,162	7,567	23,118	23,466
Coimbatore ...	202	3,007	19,321	1,257	618	1,875	387	627	56	412	443	1,039
Nilgiris ...	5	36	146	82	7	89	39	...	...	...	39	...
Salem ...	1,538	6,446	52,395	17,091	20,492	37,583	977	3,414	3,335	1,322	4,212	4,736
South Canara..	34	39	3,835	93	1,510	1,603	93	210	510	1,999	1,603	2,209
Malabar ...	65	587	12,584	3,199	9,285	12,484	...	...	1,113	1,084	1,116	1,084
Total...	13,366	2,60,331	24,21,206	5,21,795	11,42,203	16,63,998	2,22,330	2,06,803	1,99,964	1,90,542	4,22,294	3,97,345

Processes were issued in 13,366 villages against 2,60,331 ryots for the recovery of Rupees 24,21,206, and property was attached to the estimated value of Rupees 16,63,998. But the value of the property actually sold was only Rs. 3,97,345, of which Rupees 2,66,803 represent the value of the putta lands sold, and Rupees 1,90,542 that of moveable property. The property sold for arrears and the number of processes issued in Fasli 1281, are on the whole greater than in the previous Fasli. The districts in which the property sold for arrears is remarkably large are Chingleput and North Arcot. In the former 1,17,000 Rupees worth of property was sold, and in the latter 75,000 Rupees worth, while in no other district did it exceed 40,000 Rupees.

63. MISCELLANEOUS SUBJECTS—*Hoonjeram and Palconda Estates*.—The lease of these estates in the Vizagapatam District was renewed for a further period of ten years, commencing from the Fasli under report, at an increased rental of Rupees 1,32,000 (instead of Rupees 1,20,000) for the first year and Rupees

	Fasli 1280.	Fasli 1281.
	ACRES.	ACRES.
Sugar-cane... ..	444	507
Paddy... ..	8,768	8,535
Indigo... ..	1,690	2,153
Other Grains... ..	2,317	2,327
	<hr/> 13,219	<hr/> 13,522

1,31,000 per annum for the remaining nine years. The whole of the revenue demand of Rupees 1,58,668 appears to have been collected by the renters with the exception of Rupees 1,864. The marginal figures indicate the state of cultivation in these estates.

64. STATE OF THE TALUQ AND VILLAGE ACCOUNTS.—The Taluq and Village accounts are stated to be generally well kept except in Ganjam and South Arcot, where the Collectors are adopting the necessary measures for improving the present state of things.

65. QUINQUENNIAL.—The quinquennial returns are due for the Fasli under report, but the returns from all the districts have not been yet received. The Board think it undesirable to delay this report any further on that account. They will be separately reviewed, and submitted to Government.

(A true Extract.)

(Signed) J. GROSE,
Secretary.

(True Copy.)

(Signed) M. JORDAN,
Acting First Assistant.

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

No. 1.—Statement showing the number of Villages settled and Puttas issued by Covenanted and Uncovenanted Officers for Fasli 1281.

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.	Distribution of Puttas.									Number of Taluqs.	Number of Villages.	Number of Puttas.
										Number of Taluqs.	Number of Villages.	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	904	8,895	1	146	9,181	1	360	19,678	...	...	...	3	1,410	474	1,186	36,094	37,754	3	1,409	37,471
2. Vizagapatam...	...	...	...	2	157	4,655	...	...	...	...	...	...	2	157	411	3,740	504	4,655	2	157	4,630
3. Godavery ...	2	283	16,734	3	297	16,360	2	176	13,245	2	199	12,116	9	955	2,241	56,212	2	58,455	9	978	58,773
4. Kistna ...	3	418	26,699	3	336	38,748	2	250	22,236	3	331	43,544	11	1,335	8,225	3,910	1,19,092	1,31,227	11	1,335	1,35,505
5. Nellore ...	2	252	23,154	3	313	29,219	2	112	12,439	2	192	18,785	9	869	10,163	...	73,434	83,597	9	869	85,518
6. Caddapah ...	3	295	34,488	3	319	48,719	3	261	41,209	2	187	28,528	11	1,062	4,788	43,417	1,04,739	1,52,944	11	1,061	1,50,621
7. Bellary ...	5	1,008	45,149	4	595	45,952	4	476	36,368	2	222	14,977	15	2,301	8,806	20,333	1,13,317	1,42,456	15	2,300	1,41,856
8. Kurnool ...	2	179	19,381	...	...	...	2	138	23,966	4	380	42,243	8	697	29,842	18,329	37,419	85,590	8	697	88,535
9. Madras ...	...	...	...	...	...	...	...	...	...	1	21	...	1	21	...	...	...	...	1	21	...
10. Chingleput ...	2	537	15,758	2	731	18,719	1	247	12,496	1	150	8,122	6	1,665	18,454	36,641	...	55,095	6	1,714	52,932
11. North Arcot ...	2	793	39,835	2	649	48,199	4	1,022	79,881	1	465	32,687	9	2,929	8,475	1,04,249	87,878	2,90,602	9	2,927	1,79,038
12. South Arcot ...	2	680	79,061	3	1,095	98,608	2	757	75,177	1	470	20,777	8	3,062	15,938	1,34,794	1,23,891	2,74,623	8	3,000	2,81,784
13. Tanjore ...	1	424	18,155	2	634	25,371	2	495	16,579	4	858	62,397	9	2,411	10,040	43,648	68,814	1,22,502	9	2,411	1,21,814
14. Trichinopoly ...	1	386	24,908	...	...	...	...	...	...	4	869	1,14,324	5	1,255	3,347	27,412	1,08,473	1,39,232	5	1,255	1,40,997
15. Madura ...	2	129	50,967	2	247	39,651	...	...	...	2	404	52,328	6	780	5,651	43,291	94,004	1,42,946	6	780	1,40,631
16. Tinnevely ...	2	261	28,158	3	401	32,738	2	225	38,272	2	207	43,577	9	1,094	84,914	29,354	28,477	1,42,745	9	1,094	1,45,780
17. Coimbatore ...	2	216	22,713	3	446	73,900	1	194	31,644	4	659	95,321	10	1,515	1,55,152	60,146	8,280	2,23,578	10	1,516	2,23,339
18. Nilgiris ...	1	17	2,944	...	...	...	...	...	...	...	...	...	1	17	2,485	...	459	2,944	1	17	2,586
19. Salem ...	2	268	37,184	3	1,357	62,638	3	841	84,273	1	80	21,920	9	2,546	1,00,525	47,841	57,649	2,06,015	9	2,547	2,12,135
20. South Canara...	2	591	14,657	...	...	...	3	693	22,650	...	...	...	5	1,284	458	165	36,684	37,807	5	1,283	37,056
21. Malabar ...	3	94	36,416	3	128	42,263	2	120	48,130	2	89	41,011	10	431	3,629	1,53,657	7,534	1,61,820	10	431	1,62,726
Total...	40	7,735	5,42,256	42	7,851	6,35,931	36	6,367	5,78,243	38	5,783	6,52,657	156	27,736	4,74,018	8,28,325	1,06,744	24,09,087	156	27,802	24,03,727

* 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.

No. 2—Comparative Statement of Prices for Fasli 1281.

DISTRICTS.	Commutation price converted to Rupees per Madras garce of 3,200 measures of 120 Rupees weight.		PADDY PER GARCE.						CHOLUM OR JAVARY PER GARCE.			CUMBOO OR BAJERA PER GARCE.			RAGGY PER GARCE.			HORSE-GRAM PER GARCE.		
			First Sort.			Second Sort.														
	Wet land.	Dry land.	Average price for 10 years, from Fasli 1271 to 1280.	Fasli 1280.	Fasli 1281.	Average price for 10 years, from Fasli 1271 to 1280.	Fasli 1280.	Fasli 1281.	Average price for 10 years, from Fasli 1271 to 1280.	Fasli 1280.	Fasli 1281.	Average price for 10 years, from Fasli 1271 to 1280.	Fasli 1280.	Fasli 1281.	Average price for 10 years, from Fasli 1271 to 1280.	Fasli 1280.	Fasli 1281.	Average price for 10 years, from Fasli 1271 to 1280.	Fasli 1280.	Fasli 1281.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ...	...	...	122	107	129	112	100	117	180	149	166	140	119	155	156	120	153	174	166	160
2. Vizagapatam ...	277	180	147	133	174	136	126	161	176	167	201	152	143	190	166	143	196	175	177	196
3. Godavery ...	...	...	130	101	127	121	94	117	151	118	135	120	96	109	139	109	121	165	150	157
4. Kistna ...	153	173	171	138	159	160	129	147	205	186	196	189	167	199	162	141	145	214	177	193
5. Nellore ...	83	117	183	141	120	167	123	108	196	167	125	179	148	117	171	140	108	235	191	209
6. Cuddapah ...	115	132	239	179	157	210	163	140	250	183	162	239	170	156	233	160	144	269	205	190
7. Bellary ...	...	...	214	157	158	193	140	141	250	161	155	247	158	166	220	125	123	276	167	160
8. Kurnool ...	118	123	221	190	176	198	168	157	238	177	179	239	191	192	217	162	153	255	211	193
9. Madras ...	...	...	...	132	120	...	123	110	...	165	173	...	143	140	...	151	130	...	185	208
10. Chingleput ...	78	...	192	142	118	175	125	107	249	226	178	224	200	185	236	169	135	284	230	252
11. North Arcot ...	85	92	173	122	109	158	107	100	224	128	145	208	116	120	198	125	111	222	158	181
12. South Arcot ...	78	78	169	108	113	153	98	101	194	117	118	182	102	107	188	103	101	227	163	223
13. Tanjore ...	56	...	166	119	136	153	105	123	202	138	172	169	95	130	172	112	124	244	157	208
14. Trichinopoly ...	66	79	192	131	131	176	117	113	198	124	113	193	110	110	183	108	110	222	154	174
15. Madura ...	59	46	214	172	165	207	158	150	197	140	123	201	151	129	207	147	128	242	174	176
16. Tinnevely ...	75	...	240	204	180	204	176	165	245	207	165	246	222	197	227	179	157	287	225	221
17. Coimbatore ...	87	74	239	182	162	213	162	142	267	187	160	208	149	133	222	145	125	262	164	184
18. Nilgiris ...	...	...	...	...	...	...	...	...	356	277	222	311	203	192	324	218	178	360	226	247
19. Salem ...	96	96	185	133	126	169	117	112	202	123	112	175	101	100	185	108	94	207	128	145
20. South Canara ...	139	...	...	...	...	160	133	132	...	...	...	...	...	...	242	183	157	300	244	221
21. Malabar ...	76	59	207	180	176	193	160	155	248	186	173	241	192	190	233	164	149	309	231	227
Total...	103	104	179	146	144	171	131	130	223	166	159	203	149	15	204	143	135	247	185	196

No. 3.—Statement of Ryots' Holdings, Cultivation and Settlement for Fasli 1281.

DISTRICTS.	Villages.	RYOTS' HOLDINGS..			
		DRY.		WET.	
		Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6
	NO.	ACRES.	RS.	ACRES.	RS.
1. Ganjam	1,410	110,454	1,40,954	182,271	5,24,845
2. Vizagapatam	157	58,820	58,610	25,142	1,30,542
3. Godavery	955	460,878	7,42,587	262,806	7,23,599
4. Kistna	1,335	1,636,504	23,44,506	161,238	8,79,368
5. Nellore	869	760,835	9,14,669	200,597	8,96,802
6. Cuddapah	1,062	1,201,564	8,98,808	115,650	7,84,995
7. Bellary	2,301	2,364,697	14,61,661	160,882	6,26,986
8. Kurnool	697	1,173,590	11,16,072	27,264	1,75,558
9. Madras	21	...	...	...	...
10. Chingleput	1,665	248,733	3,77,095	273,750	10,52,677
11. North Arcot	2,929	503,521	6,92,913	205,927	11,74,309
12. South Arcot	3,002	1,004,500	17,25,832	282,438	15,04,162
13. Tanjore	2,411	287,345	3,59,656	737,820	35,97,461
14. Trichinopoly	1,255	897,085	8,38,192	134,488	5,63,204
15. Madura	780	725,417	9,35,553	154,364	6,40,963
16. Tinnevely	1,094	1,122,770	8,46,825	174,618	17,86,362
17. Coimbatore	1,515	2,218,658	19,90,483	88,700	6,59,301
18. Nilgiris	17	59,636	30,859	40	40
19. Salem	2,546	1,106,029	13,83,584	72,008	4,59,061
20. South Canara	1,284	...	...	...	...
21. Malabar	431	400,622	6,13,803	386,026	11,62,685
Total...	27,736	16,341,658	174,72,662	3,646,029	173,42,970

DISTRICTS.	RYOTS' HOLDINGS.— (Concluded)		DEDUCT	
	TOTAL.		DRY.	
	Extent.	Assessment.	Extent.	Assessment.
	7	8	9	10
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	292,725	6,65,799	1,313	1,853
2. Vizagapatam	83,962	1,89,152	3,223	2,351
3. Godavery	723,684	14,66,186	35,028	65,660
4. Kistna	1,797,742	32,23,874	49,108	73,565
5. Nellore	961,432	18,11,471	57,624	69,213
6. Cuddapah	1,317,214	16,83,803	40,318	22,455
7. Bellary	2,525,579	20,88,647	262,163	1,56,713
8. Kurnool	1,200,854	12,91,630	74,600	64,311
9. Madras ... ..	...	...	...	...
10. Chingleput... ..	522,483	14,29,772	25,872	39,919
11. North Arcot	709,448	18,67,222	41,211	54,528
12. South Arcot	1,286,938	32,29,994	129,315	2,18,227
13. Tanjore	1,025,165	39,57,117	2,984	3,372
14. Trichinopoly	1,031,573	14,01,396	65,664	59,484
15. Madura	879,781	15,76,516	50,766	59,804
16. Tinnevely... ..	1,297,388	26,33,387	5,802	17,696
17. Coimbatore	2,307,358	26,49,784	65,812	58,565
18. Nilgiris	59,676	30,949	849	500
19. Salem... ..	1,178,037	18,42,645	94,121	1,52,276
20. South Canara ... ..	...	...	...	...
21. Malabar	786,648	17,76,488	112,189	79,670
Total...	19,987,687	348,15,632	1,118,762	12,00,162

and Settlement for Fasli 1281.—(Continued.)

LANDS GIVEN UP.				REMAINDER.	
WET.		TOTAL.		DRY.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
11	12	13	14	15	16
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
2,039	5,458	3,352	7,311	109,141	1,39,101
1,178	6,719	4,401	9,070	55,597	56,259
20,075	45,889	55,903	1,11,549	425,050	6,76,927
29,650	1,60,634	78,758	2,34,199	1,587,396	22,70,941
14,348	65,240	71,972	1,34,453	703,211	8,45,456
3,218	21,836	43,536	44,291	1,161,246	8,76,353
52,020	89,517	314,183	2,46,230	2,102,534	13,04,948
1,636	9,585	76,236	73,896	1,098,990	10,51,761
...
12,669	45,120	38,541	85,039	222,861	3,37,176
5,867	32,621	47,078	87,149	462,310	6,38,385
7,001	36,450	136,316	2,54,677	875,185	15,07,605
10,985	47,870	13,969	51,242	284,361	3,56,284
578	1,937	66,242	61,421	831,421	7,78,708
3,738	14,643	54,504	74,447	674,651	8,75,749
3,870	88,297	9,672	1,05,993	1,116,968	8,29,129
3,244	16,301	69,056	74,866	2,152,846	19,31,918
...	...	849	500	58,787	30,359
3,321	33,237	97,442	1,85,513	1,011,908	12,31,308
...
872	1,168	113,061	80,838	288,433	5,34,133
176,309	7,22,522	1,295,071	19,22,684	15,222,896	162,72,500

No. 3.—Statement of Ryots' Holdings, Cultivation

DISTRICTS.	REMAINDER.—(Concluded.)			
	WET.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.
	17	18	19	20
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	180,232	5,19,387	289,373	6,58,488
2. Vizagapatam	23,964	1,23,823	79,561	1,80,082
3. Godavery	242,731	6,77,710	667,781	13,54,637
4. Kistna	131,588	7,18,734	1,718,984	29,89,675
5. Nellore	186,249	8,31,562	889,460	16,77,018
6. Cuddapah	112,432	7,63,159	1,273,678	16,39,512
7. Bellary	108,862	5,37,469	2,211,396	18,42,417
8. Kurnool	25,628	1,65,973	1,124,618	12,17,734
9. Madras ... ..	...	...	...	...
10. Chingleput... ..	261,081	10,07,557	483,942	13,44,733
11. North Arcot	200,060	11,41,688	662,370	17,80,073
12. South Arcot	275,437	14,67,712	1,150,622	29,75,317
13. Tanjore	726,835	35,49,591	1,011,196	39,05,875
14. Trichinopoly	133,910	5,61,267	965,331	13,39,975
15. Madura	150,626	6,26,320	825,277	15,02,069
16. Tinnevely... ..	170,748	16,98,065	1,287,716	25,27,194
17. Coimbatore	85,456	6,43,000	2,238,302	25,74,918
18. Nilgiris	40	90	58,827	30,449
19. Salem... ..	68,687	4,25,824	1,080,595	16,57,132
20. South Canara ... ..	...	...	...	...
21. Malabar	385,154	11,61,517	673,587	16,95,650
Total...	3,469,720	166,20,448	18,692,616	328,92,948

and Settlement for Fasli 1281.—(Continued.)

LANDS TAKEN UP.

DRY.		WET.		TOTAL.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
21	22	23	24	25	26
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1,747	2,150	1,943	6,071	3,690	8,221
7,952	4,646	1,057	5,757	9,009	10,403
15,886	25,186	20,614	46,204	36,500	71,390
43,053	66,146	25,297	1,38,402	68,350	2,04,548
26,263	30,392	3,367	15,470	29,630	45,862
26,663	16,721	2,526	11,867	29,189	28,588
241,376	1,51,745	5,497	19,888	246,873	1,71,633
61,190	46,059	1,236	6,595	62,426	52,654
...
19,977	22,590	17,892	32,996	37,869	55,586
48,431	36,614	5,687	31,706	33,963	68,320
28,276	70,048	5,092	25,953	53,523	96,001
5,589	6,076	12,433	53,721	18,022	59,797
26,340	23,522	1,465	4,430	27,805	27,952
29,638	35,037	4,341	16,733	33,979	51,770
6,567	10,717	4,045	52,155	10,612	62,872
52,543	38,886	3,081	14,968	55,624	53,854
1,723	1,309	...	...	1,723	1,309
109,162	69,786	15,876	66,605	125,038	1,36,391
...
108,873	79,863	624	1,148	109,497	81,011
861,249	7,37,493	132,073	5,50,669	993,322	12,88,162

DISTRICTS.	TOTAL HOLDINGS.			
	DRY		WET.	
	Extent.	Assessment.	Extent.	Assessment.
	27	28	29	30
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	110,888	1,41,251	182,175	5,25,458
2. Vizagapatam	63,549	60,905	25,021	1,29,580
3. Godavery	440,936	7,02,113	263,345	7,23,914
				8,57,136
				Deduct
				Water-tax. 2,43,679
4. Kistna	1,630,449	23,37,087	156,885	Remainder 6,13,457
5. Nellore	729,474	8,75,848	189,616	8,47,032
6. Cuddapah	1,187,909	8,93,074	114,958	7,75,626
7. Bellary	2,343,910	14,56,693	114,359	5,57,357
8. Kurnool	1,160,180	10,97,820	26,864	1,72,568
9. Madras ... ..	...	...	...	...
10. Chingleput	242,838	3,59,766	278,973	10,40,553
11. North Arcot... ..	490,586	6,74,999	205,747	11,73,394
12. South Arcot... ..	923,616	15,77,653	280,529	14,93,665
13. Tanjore... ..	289,950	3,62,360	739,268	36,03,312
14. Trichinopoly... ..	857,761	8,02,230	135,375	5,65,697
15. Madura... ..	704,289	9,10,786	154,967	6,43,053
16. Tinnevely	1,123,535	8,39,846	174,793	17,50,220
17. Coimbatore	2,205,389	19,70,804	88,537	6,57,968
18. Nilgiris... ..	60,510	31,668	40	90
19. Salem	1,121,070	13,01,094	84,563	4,92,429
20. South Canara ... ..	...	...	...	...
21. Malabar... ..	397,306	6,13,996	385,778	11,62,665
Total...	16,084,145	170,09,993	3,601,793	169,27,438

and Settlement for Tasli 1281.—(Continued.)

TOTAL.		Second-crop Assessment.	Additional Assessment.	Water-tax on Government land.	Total.
Extent.	Assessment.				
31	32	39	34	35	36
ACRES.	RS.	RS.	RS.	RS.	RS.
293,063	6,66,709	...	...	...	6,66,709
88,570	1,90,485	...	133	...	1,90,618
704,281	14,26,027	...	1,121	9,41,633	23,68,781
	31,94,223				
	Deduct Water-tax. 2,43,679				
1,787,334	Remainder. 29,50,544	29	...	2,81,015	32,31,588
919,090	17,22,880	8,777	35,556	4,764	17,71,977
1,302,867	16,68,100	56,773	49,074	...	17,73,947
2,458,269	20,14,050	97,986	41,355	7,579	21,60,970
1,187,044	12,70,388	24,255	16,190	12,570	13,23,403
...
521,811	14,00,319	82,102	24,833	8,457	15,15,711
696,333	18,48,393	51,262	70,667	...	19,70,322
1,204,145	30,71,318	41,461	1,72,550	...	32,85,329
1,029,248	39,65,672	59,552	85,412	47,813	41,58,449
993,136	13,67,927	1,08,280	6,785	33,066	15,16,058
859,256	15,53,839	46,200	614	...	16,00,653
1,298,328	25,90,066	...	3,985	...	25,94,051
2,293,926	26,28,772	348	1,163	9,489	26,39,772
60,550	31,758	...	...	...	31,758
1,205,633	17,93,523	...	12,813	1,269	18,07,605
...	12,75,496	...	...	...	12,75,496
783,084	17,76,661	...	...	...	17,76,661
19,685,938	352,12,927	5,77,025	5,22,251	13,47,655	376,59,858

No. 3.—Statement of Ryots' Holdings, Cultivation and Settlement for Fasli 1281.—(Conld.)

DISTRICTS.	DEDUCT REMISSIONS.			Remaining Ryotwar Demand	Add Mis- cellaneous.	Total settled demand.
	Waste remissions as per Enclosure A.	Remissions as particu- larized in Statement No. 4.	Total.			
	37	38	39	40	41	42
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	10,139	89,480	99,619	5,67,090	70,354	3,37,444
2. Vizagapatam...	23,684	56,103	79,787	1,10,831	2,33,549	3,44,380
3. Godavery	23,170	50,345	73,515	22,95,266	9,37,143	32,32,409
4. Kistna	64,704	98,146	1,62,850	30,68,738	3,46,278	34,17,016
5. Nellore	84,903	16,787	1,01,690	16,70,287	2,28,427	18,98,714
6. Cuddapah	1,05,358	34,815	1,40,173	16,33,774	1,96,678	18,30,452
7. Bellary	50,889	10,134	61,023	20,99,947	2,41,191	23,41,138
8. Kurnool... ..	13,406	60,890	74,296	12,49,107	1,77,916	14,27,023
9. Madras .. ..	...	...	...	...	80,637	80,637
10. Chingleput	9,266	60,559	69,825	14,45,886	1,13,813	15,59,699
11. North Arcot...	6,449	1,08,880	1,15,329	18,54,993	1,27,939	19,82,932
12. South Arcot	4,469	2,59,121	2,63,590	30,21,739	1,66,525	31,88,264
13. Tanjore	2,568	2,81,965	2,84,533	38,73,916	1,27,530	40,01,446
14. Trichinopoly...	1,793	1,82,601	1,84,394	13,31,664	88,950	14,20,614
15. Madura... ..	52,276	87,442	1,39,718	14,60,935	87,847	15,48,782
16. Tinnevelly	1,20,524	3,31,953	4,52,477	21,41,574	2,34,582	23,76,156
17. Coimbatore	29,384	1,11,053	1,40,437	24,99,335	42,609	25,41,944
18. Nilgiris... ..	...	7,008	7,008	24,750	11,731	36,481
19. Salem	10,279	1,34,001	1,44,280	16,63,325	87,261	17,50,586
20. South Canara..	...	70,058	70,058	12,05,438	52,518	12,57,956
21. Malabar... ..	...	9,886	9,886	17,66,775	97,003	18,63,778
Total...	6,13,261	20,61,227	26,74,488	349,85,370	37,52,481	387,37,851

A in No. 3.—Statement showing the particulars of Occupancy for Fasli 1281.

Districts.	TOTAL HOLDINGS.			
	DRY.		WET.	
	Extent.	Assessment.	Extent.	Assessment.
	2	3	4	5
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	110,888	1,41,251	182,175	5,25,458
2. Vizagapatam	63,549	60,905	28,021	1,29,580
3. Godavery	440,936	7,02,113	263,345	7,23,914
4. Kistna	1,630,449	23,37,087	156,885	6,13,457
5. Nellore	729,474	8,75,848	189,616	8,47,032
6. Cuddapah	1,187,909	8,93,074	114,958	7,75,026
7. Bellary	2,343,910	14,56,693	114,359	5,57,357
8. Kurnool	1,160,180	10,97,820	26,864	1,72,568
9. Madras ... ..	...	...	...	...
10. Chingleput... ..	242,838	3,59,766	278,973	10,40,553
11. North Arcot	490,586	6,74,999	205,747	11,73,394
12. South Arcot	923,616	15,77,653	280,529	14,93,665
13. Tanjore	289,950	3,62,360	739,268	36,03,312
14. Trichinopoly	857,761	8,02,230	135,375	5,65,697
15. Madura	704,289	9,10,786	154,967	6,43,053
16. Tinnevely	1,123,535	8,39,846	174,793	17,50,220
17. Coimbatore	2,205,389	19,70,804	88,537	6,57,968
18. Nilgiris	60,510	31,668	40	90
19. Salem... ..	1,121,070	13,01,094	84,563	4,92,429
20. South Canara ... ..	...	...	...	...
21. Malabar	397,306	6,13,996	385,778	11,62,665
Total...	16,084,145	170,09,993	3,601,793	169,27,438

Districts.	TOTAL HOLDINGS.— (Concluded.)		DRY.	
	TOTAL.			
	Extent.	Assessment.	Extent.	Assessment.
	6	7	8	9
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	293,063	6,66,709	...	...
2. Vizagapatam	88,570	1,90,485	...	...
3. Godavery	704,281	14,26,027	...	...
4. Kistna	1,787,334	29,50,544	44	82
5. Nellore	919,090	17,22,880	3	5
6. Cuddapah	1,302,867	16,68,100	25	47
7. Bellary	2,458,269	20,14,050	2	4
8. Kurnool	1,187,044	12,70,388	...	...
9. Madras ... ..	...	...	...	...
10. Chingleput... ..	521,811	14,00,319	643	869
11. North Arcot	696,333	18,48,393	57	80
12. South Arcot	1,204,145	30,71,318	153	155
13. Tanjore	1,029,218	39,65,672	...	...
14. Trichinopoly	993,136	13,67,927	...	...
15. Madura	859,256	15,53,839	571	822
16. Tinnevely... ..	1,298,328	25,90,066	94	136
17. Coimbatore	2,293,926	26,28,772	...	...
18. Ningiris	60,550	31,758	...	...
19. Salem... ..	1,205,633	17,93,523	...	...
20. South Canara ... ..	...	12,75,496	...	...
21. Malabar	783,084	17,76,661	...	...
Total...	19,685,938	352,12,927	1,592	2,200

of Occupancy for Fasli 1281.—(Continued.)

WASTE REMITTED.				REMAINDER CULTIVATION.	
WET.		TOTAL.		WASTE CHARGED.	
Extent.	Assessment.	Extent.	Assessment.	Dry.	
10	11	12	13	Extent.	Assessment.
ACRES.	RS.	ACRES.	RS.	14	15
4,859	10,139	4,859	10,139	1,119	1,079
5,134	23,684	5,134	23,684	7,889	5,402
8,835	23,170	8,835	23,170	126,799	1,20,390
12,905	64,622	12,949	64,704	316,439	4,16,712
19,679	84,898	19,682	84,903	111,707	1,15,845
18,944	1,05,311	18,969	1,05,358	49,614	20,323
11,387	50,885	11,389	50,889	132,772	49,691
1,940	13,406	1,940	13,406	40,494	27,100
...
2,835	8,397	3,478	9,266	60,363	79,788
1,459	6,369	1,516	6,449	59,439	72,916
900	4,314	1,053	4,469	91,616	1,50,063
637	2,568	637	2,568	62,156	77,462
579	1,793	579	1,793	107,914	77,735
15,093	51,454	15,664	52,276	62,707	66,720
16,748	1,20,388	16,842	1,20,524	256,660	1,21,534
3,945	29,384	3,945	29,384	248,826	1,90,001
...	...	...	...	17,671	8,735
2,170	10,279	2,170	10,279	28,887	29,411
...
...	...	...	...	3,619	1,359
128,049	6,11,061	129,641	6,13,261	1,786,691	16,32,267

DISTRICTS.	REMAINDER			
	WASTE CHARGED.—(Concluded.)			
	Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.
	16	17	18	19
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	302	821	1,421	1,960
2. Vizagapatam	151	693	8,040	6,095
3. Godavery	11,435	19,793	138,234	1,40,183
4. Kistna	6,465	30,985	322,904	4,47,698
5. Nellore	10,339	45,306	122,046	1,61,151
6. Cuddapah	4,637	22,927	54,251	43,250
7. Bellary	6,040	20,198	138,812	69,889
8. Kurnool	1,018	5,131	41,512	32,231
9. Madras ... ..	...	...	...	...
10. Chingleput	26,846	81,561	87,209	1,61,349
11. North Arcot	11,529	54,101	70,968	1,27,017
12. South Arcot	10,968	48,719	102,584	1,98,782
13. Tanjore	35,103	1,19,386	97,259	1,96,848
14. Trichinopoly	8,006	23,368	115,920	1,01,103
15. Madura	6,116	21,906	68,823	88,626
16. Tinnevely	6,014	63,426	262,674	1,84,960
17. Coimbatore	3,923	27,967	252,749	2,17,968
18. Nilgiris ... ..	...	...	17,671	8,735
19. Salem	4,641	23,035	33,528	52,446
20. South Canara ... ..	...	...	...	...
21. Malabar	544	800	4,163	2,159
Total...	154,077	6,10,123	1,940,768	22,42,390

of Occupancy for Fasli 1281.

CULTIVATION.—(Concluded.)

ACTUAL CULTIVATION					
Dry.		Wet.		Total.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
20	21	22	23	24	25
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
109,769	1,40,172	177,014	5,14,498	286,783	6,54,670
55,660	55,503	19,736	1,05,203	75,396	1,60,706
314,137	5,81,723	243,075	6,80,951	557,212	12,62,674
1,313,966	19,20,292	137,515	5,17,850	1,451,481	24,38,142
617,764	7,59,998	159,598	7,16,828	777,362	14,76,826
1,138,270	8,72,704	91,377	6,46,788	1,229,647	15,19,492
2,211,136	14,06,998	96,932	4,86,274	2,308,068	18,93,272
1,119,686	10,70,720	23,906	1,54,031	1,143,592	12,24,751
...
181,832	2,79,109	249,292	9,50,595	431,124	12,29,704
431,090	6,02,003	192,759	11,12,924	623,849	17,14,927
831,847	14,27,435	268,661	14,40,632	1,100,508	28,68,067
227,794	2,84,898	703,528	34,81,358	931,322	37,66,256
749,847	7,24,495	126,790	5,40,536	876,637	12,65,031
641,011	8,43,244	133,758	5,69,693	774,769	14,12,937
866,781	7,18,176	152,031	15,66,406	1,018,812	22,84,582
1,956,563	17,80,803	80,669	6,00,617	2,037,232	23,81,420
42,839	22,933	40	90	42,879	22,923
1,092,183	12,71,683	77,752	4,59,115	1,169,935	17,30,798
...	...	...	...	...	12,75,496
393,687	6,12,627	385,234	11,61,865	778,921	17,74,502
14,295,862	153,75,526	3,319,667	157,06,254	17,615,529	323,57,276

B. in No. 3.—Statement showing the amount of Land and Village Service-Cesses Charged and deducted in the several Districts for Fasli 1281.

DISTRICTS.	LAND CESS IN RYOTWARI VILLAGES.			VILLAGE SERVICE CESS UNDER ACT IV. OF 1864 AND MERAH TO VILLAGE SERVANTS LEVIED IN GOVERNMENT VILLAGES.			
	Amount included in the assessment and then deducted from the Beriz.	Amount separately charged.	Total.	Amount included in the assessment and then deducted from the Beriz.	Amount separately charged.		Total.
					Under the existing settlement.	Under Madras Act IV. of 1864.	
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ... ..	...	46,727	46,727	...	17,216	...	17,216
2. Vizagapatam ... ..	...	12,350	12,350	389	...	...	389
3. Godavery	27,599	84,123	1,11,722	...	...	98,418	98,418
4. Kistna... ..	10,068	1,85,991	1,96,059	71,943	67,916	...	1,39,859
5. Nellore ... ..	...	1,50,307	1,50,307	107	994	...	1,101
6. Cuddapah ... ..	...	1,10,282	1,10,282	695	...	...	695
7. Bellary ... ..	...	2,13,085	2,13,085	407	...	...	407
8. Kurnool	12,945	93,465	1,06,410	40,449	...	1,01,985	1,42,434
9. Madras ... ..	...	...	...	...	...	...	...
10. Chingleput ... ..	...	83,300	83,300	13,474	1,73,923	...	1,87,397
11. North Arcot	1,631	1,26,539	1,28,170	1,02,950	16,921	...	1,19,871
12. South Arcot	465	2,03,842	2,04,307	2,41,291	1,452	...	2,42,743
13. Tanjore ... ..	...	1,97,391	1,97,391	2,75,317	...	...	2,75,317
14. Trichinopoly	29,333	71,957	1,01,290	1,28,207	...	1,04,136	2,32,343
15. Madura ... ..	...	1,14,096	1,14,096	3,827	...	...	3,827
16. Tinnevely ... ..	...	1,83,688	1,83,688	63,533	...	...	63,533
17. Coimbatore ... ..	...	1,92,786	1,92,786	...	...	...	...
18. Nilgiris ... ..	...	1,329	1,329	162	...	...	162
19. Salem ... ..	...	1,67,677	1,67,677	1,10,247	...	80,852	1,91,099
20. South Canara ... ..	...	85,798	85,798	33,975	...	...	33,975
21. Malabar ... ..	...	1,09,241	1,09,241	...	90,039	...	90,039
Total..	82,041	24,33,974	25,16,015	10,86,973	3,68,461	3,85,391	18,40,825

C. in No. 3.—*Comparative Statement of Cultivation and Settlement of the Ryotwar Land Revenue, Fasli 1281.*

DISTRICTS.	DRY.			
	LAND.			
	Fasli 1280.	Fasli 1281.	Comparison.	
			Increase.	Decrease.
1	2	3	4	5
	ACRES.	ACRES.	ACRES.	ACRES.
1. Ganjam... ..	110,454	110,888	434	...
2. Vizagapatam	58,820	63,549	4,729	...
3. Godavery	460,878	440,936	...	19,942
4. Kistna... ..	1,636,504	1,630,449	...	6,055
5. Nellore... ..	760,835	729,474	...	31,361
6. Cuddapah	1,201,564	1,187,909	...	13,655
7. Bellary... ..	2,364,697	2,343,910	...	20,787
8. Kurnool	1,173,590	1,160,180	...	13,410
9. Madras... ..	...	...	...	...
10. Chingleput... ..	248,733	242,838	...	5,895
11. North Arcot... ..	503,521	490,586	...	12,935
12. South Arcot... ..	1,004,500	923,616	...	80,884
13. Tanjore... ..	287,345	289,950	2,605	...
14. Trichinopoly	897,085	857,761	...	39,324
15. Madura... ..	725,417	704,289	...	21,128
16. Tinnevely... ..	1,122,770	1,123,535	765	...
17. Coimbatore... ..	2,218,658	2,205,389	...	13,269
18. Nilgiris	59,636	60,510	874	...
19. Salem... ..	1,106,029	1,121,070	15,041	...
20. South Canara ... ..	...	...	...	...
21. Malabar	400,622	397,306	...	3,316
Total...	16,341,658	16,084,145	24,448	281,961
Net Decrease...	...	...	...	257,513

C. in No. 3.—Comparative Statement of Cultivation and Settlement

DISTRICTS.	DRY.—(Concluded.)			
	ASSESSMENT.			
	Fasli 1280.	Fasli 1281.	Comparison.	
			Increase.	Decrease.
	6	7	8	9
	RS.	RS.	RS.	RS.
1. Ganjam	1,40,954	1,41,251	297	...
2. Vizagapatam	58,610	60,905	2,295	...
3. Godavery	7,42,587	7,02,113	...	40,474
4. Kistna... ..	23,44,506	23,37,087	...	7,419
5. Nellore... ..	9,14,669	8,75,848	...	38,821
6. Cuddapah	8,98,808	8,93,074	...	5,734
7. Bellary... ..	14,61,661	14,56,693	...	4,968
8. Kurnool... ..	11,16,072	10,97,820	...	18,252
9. Madras... ..	...	...	...	...
10. Chingleput... ..	3,77,095	3,59,766	...	17,329
11. North Arcot	6,92,913	6,74,999	...	17,914
12. South Arcot... ..	17,25,832	15,77,653	...	1,48,179
13. Tanjore... ..	3,59,656	3,62,360	2,704	...
14. Trichinopoly	8,38,192	8,02,230	...	35,962
15. Madura	9,35,553	9,10,786	...	24,767
16. Tinnevely	8,46,825	8,39,843	...	6,979
17. Coimbatore... ..	19,90,483	19,70,804	...	19,679
18. Virgiris	30,859	31,668	809	...
19. Salem... ..	13,83,584	13,01,094	...	82,490
20. South Canara ... ..	...	...	...	...
21. Malabar	6,13,803	6,13,996	193	...
Total...	174,72,662	170,09,993	6,298	4,68,967
Net Decrease...	...	...	...	4,62,669