

65. The decrease in the Stationery and Saderwarded charges, and the increase in contingencies under Sea Customs, are trifling and call for no remark.

66. The increase in the Salt Deputy Collector's salary is owing to the payment in the year under report of the arrears of pay for April and May 1871 (Fasli 1280) during which the Deputy-Collector was absent on privilege leave, and to the payment of deputation allowance to the Acting Deputy-Collector during the employment on special duty of the permanent incumbent, D. V. Narsingarao.

67. The decrease in the Charge of the establishment, and the increase in the Stationery and Saderwarded under "Salt," are trifling and call for no remark.

68. The decrease in Travelling allowance and batta is due to the shorter period during which the Deputy-Collector was on circuit.

69. The increase in the Purchase of salt is owing to the Kudivaram for a large quantity of salt manufactured in 1280 having been paid during the year under report.

70. The increase in the Charges for conveying and storing salt is owing to the storage of a larger quantity of salt (*vide* paragraph 69), and to the purchase of straw for thatching at high prices caused by the failure of rains.

71. The increase in Petty construction and repair is owing to the execution of works with reference to the increased wants of the department.

72. The increase in Salt contingencies is due to the increased Postal charges under the new rules.

73. A fresh item of charge, amounting to Rupees 547, appears under Salt during this year on account of the salary and allowances paid to Assistant Surgeon Ratton, who was deputed by Government to visit the salt pans in this district.

74. *Stamp Revenue Charges.*—The increase in the discount to Stamp Vendors is due to the increased rate of discount paid during the latter part of the year under orders of the Board, dated 28th and 29th February 1872, No. 384, and Miscellaneous No. 1,531.

75. The decrease in the Refund of Stamp duty is owing to the smaller number of applications received on that account.

76. The trifling decrease in contingencies under Stamps needs no explanation.

77. **MANUFACTURE AND STORAGE OF SALT—Statement 10.**—The year under notice was a peculiarly favourable one for the manufacture and storage of salt; the quantity received into store was 12,03,309 maunds, being 28,082 maunds in excess of the dittam or estimate, and 10,19,157 more than the quantity stored in Fasli 1280. But of the 12,03,309 maunds stored during the year 3,47,557 maunds were manufactured in 1280, and the remaining 8,55,752 maunds in Fasli 1281. A further quantity of 1,22,330 maunds was also manufactured, but was not received into store in the fasli under report. The balance of salt left in store at the end of the year was 12,39,483 maunds against 7,92,744 of the preceding year.

78. **SALE OF SALT.**—The decrease in the sales of salt has already been spoken of in paragraph 35.

79. **WASTAGE OF SALT—Statement 11.**—The wastage of salt was 24,160 maunds in 4,91,405, or about 5 per cent. Including the waste in smuggled salt and (so-called) spontaneous salt the quantity amounts to 24,253 maunds, and I request that sanction may be given to its being written off the accounts.

80. **Statement 12.**—Statement 12, showing taluqwar collections, requires no comment.

81. INTEREST.—The following table shows the demand, collection, and balance of interest charged on arrears during the fasli :—

Items.						Demand.			Collection.			Balance.		
<i>Current.</i>						RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue	...	...	...	...	...	2,649	11	5	21	4	2	2,628	7	3
Abkari	...	...	...	...	...	.....	...	...	.....	...	...	.....	...	...
Total...						2,649	11	5	21	4	2	2,628	7	3
<i>Arrears.</i>														
Land Revenue	...	...	...	...	...	2,083	5	5	900	5	8	1,182	15	9
Abkari	...	...	...	...	...	.....	...	...	.....	...	...	.....	...	...
Total...						2,083	5	5	900	5	8	1,182	15	9
Grand Total...						4,733	0	10	921	9	10	3,811	7	0

82. The laxity in the collection of interest is due to the same cause as has been given for laxity in the collection of land revenue. The demand for interest current was made late in the fasli.

83. REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—The annexed statement shows the number of public servants and the extent of the lands held by them :—

Items.	Number of servants.	Extent of lands held:	
		ACRES.	CENTS.
Up to the end of Fasli 1280, as per last Register	54	2,186	67
Deductions on account of deaths, removals, etc.	2	27	62
	52	2,159	5
Add lands waste and cultivated acquired during the year, and of servants newly appointed	3	24	55
	55	2,183	60

84. TALUQ AND VILLAGE ACCOUNTS.—The taluq accounts of the district are generally in a middling state. The village accounts as a rule are very badly kept. Most of the Curnams in Berhampore and Gumsur, and many in the Sub-division, are incompetent, as already stated in the reports of previous years ; therefore the accounts are not only anything but satisfactory, but as a rule quite unreliable. Mr. Master has requested me to go into the matter and to propose measures for putting things on a better footing. I have had the state of accounts under consideration for some time, and hope to be able on Mr. Master's return to discuss the matter fully with him. He will doubtless, if necessary, address the Board.

85. GENERAL.—The statements called for by the Board in their Circular Memoranda, dated 9th April and 20th June 1872, Nos. 513 and 811, respectively, as well as the abstract return of agricultural statistics and the Quinquennial Returns, have not yet been received from the taluqs. They shall be sent as soon as possible.

86. Ruined Tanks.—No ruined tanks have been made over to private individuals during the year under report.

87. *Sources of Irrigation.*—With regard to the principal sources of irrigation, the number of villages, the extent of land irrigated, and the amount of revenue derived therefrom, I beg to refer the Board to paragraphs 17 to 22 of the Settlement Report for Fasli 1276 and the statement annexed thereto.

88. The Report on the Settlement of the Sub-division is forwarded in accordance with Mr. Master's intentions expressed before he left the district on leave.

Will shortly be sent.

BERHAMPORE,
8th November 1872.

(Signed) W. F. GRAHAME,
Acting Collector.

SUB-COLLECTORATE.

I HAVE the honour to report on the Settlement of the Sub-division for Fasli 1281 (1871-72) and to forward the usual statements.

2. STATEMENT No. 1.—This statement shows the stations where, and the number of days on which the settlement was conducted and the number of puttass issued.

The number of villages (146) is the same as in last year. They were settled at Chicacole and Narasannapeta between 29th April on which day Jamabandy commenced, and 17th June on which day it ended; but I was actually engaged in settlement on only eleven days.

The total number of puttass is 9,181 against 9,204 of Fasli 1280. The decrease of 23 is the net result of a decrease of 47 puttass on account of lands given up and sold for revenue arrears, and an increase of 24 puttass on account of new land taken up by ryots.

3. SEASON.—The season was on the whole not good for wet crops, though I should not call it positively bad. There was enough rain till the end of September 1871, after which date hardly any rain fell in the Sub-division; the rain-fall from 1st October 1871 to 31st March 1872 being 79 cents. against 21 inches, and 74 cents. during the same period of the previous twelve months. This want of rain was first felt when the paddy was in full leaf and just as it was flowering when rain was greatly wanted to fill the ear. The Langulia and Vamsadhara, the two chief rivers of the Sub-division, and the river-fed tanks and channels considerably lessened the evils caused by want of rain; but the rice crop, which depended upon rain only for coming to maturity, suffered to some extent. There was no general or extensive failure of crops, and the high prices which ruled from the time when the last crop was harvested compensated for the partial loss which the ryots in some places suffered. In only two or three villages did ryots claim remissions for loss of crop. No remission was given, first, because the necessary information was not forthcoming in the taluq, and, secondly, because the ryots had already paid their sist without claiming remission; besides on inquiry I found that none of the ryots had suffered total loss of crop. The Adungal accounts are much neglected in the Sub-division, and afforded no reliable information in disposing of claims to remission.

There was no want of pasturage for cattle. Scarcity of water was feared about the middle of the Fasli in the early part of 1872, but wells were dug in villages where want of water was felt, and there has been no distress.

4. RAIN-FALL.—The following statement exhibits the fall of rain as compared with Fasli 1280:—

Months.	Fasli 1280.		Fasli 1281.		Months.	Fasli 1280.		Fasli 1281.	
	IN.	CENTS.	IN.	CENTS.		IN.	CENTS.	IN.	CENTS.
1871, April	0	85	2	55	1871, October	16	49	0	62
„ May	0	7	1	75	„ November	2	85	...	...
„ June	2	55	6	22	„ December... ..	...	...	0	10
„ July	3	40	6	51	1872, January ... ..	...	...	...	...
„ August... ..	7	52	6	6	„ February... ..	0	87	...	...
„ September	9	23	7	21	„ March	1	50	0	7
					Total... ..	21	71	...	79
Total... ..	23	62	30	30	Grand Total... ..	45	33	31	9

5. **SANITARY CONDITION.**—During the Fasli under report cholera and small-pox prevailed to a considerable extent all over the division. The annexed statement shows the number of persons attacked and the deaths from the above-named diseases in comparison with the number for the preceding year :—

Description of diseases.	FASLI 1280.		FASLI 1281.		INCREASE.	
	Attacked.	Died.	Attacked.	Died.	Attacked.	Died.
Cholera	9	7	694	438	685	431
Small-pox	207	49	760	93	553	44
Total...	216	56	1,454	531	1,238	475

Cholera came down from the Principal Division about March and visited almost every village in the Sub-division. Precautionary measures were taken as far as possible, but nothing seemed to check its steady onward march. Cholera pills were supplied in large quantities. They were of much use whenever administered in the early stages of the attack. I sent the Hospital Assistant attached to my office out to Raghunadhapur and other villages where cholera was reported to be prevalent. The disease did not subside even after the heavy rains in June, but still remained for some time.

The increase of small-pox must chiefly be attributed to want of energy and exertions on the part of the Vaccinators. The above statement does not show the attacks and deaths from cholera and small-pox in Zemindari and Agraharam villages, and is therefore not complete or so useful as might be wished. It was not till the end of the Fasli that I discovered that the information furnished by the taluq officials was defective. It was then too late to remedy the defect. Fever and ague, but not of a violent type, prevailed to some extent in different places.

CATTLE.—Cattle murrain prevailed in the Sub-division as usual. The death-rate in Chicacole was not so high as in the preceding Fasli.

Faslis.	Cattle deceased.
1280	509
1281	336
	—
Decrease...	173

The medicine lately supplied for curing cattle diseases does not seem to have done much good. Natives have told me that it does the cattle harm.

6. **STATEMENT No. 2.**—In this statement the average prices of the chief agricultural products are shown. The prices of all the articles therein mentioned have risen higher than in the preceding year as shown in column 7 of the Comparative statement therein annexed. The rise in the prices of all food grains is chiefly due to the unfavourable outturn of crops in the Principal Division and the Vizagapatam District, and to the demand for exportation. Food grains were carried from Chicacole and Purla Kimedy in great quantities by carts to the Vizagapatam District, where there was a great demand owing to the loss of crops caused by the failure of the north-east monsoon.

7. STATEMENT NO 3.—In this statement ryots' holdings and cultivation are exhibited. The following is an abstract showing in one view the holdings at the beginning of the year, the subsequent changes, and the waste remitted and charged:—

Items.	Area.			Assessment.		
	RS.	A.	P.	RS.	A.	P.
Holdings at the beginning of Fasli 1281 ...	66,544	0	0	1,98,242	15	4
Deduct lands given up	1,036	0	0	2,871	1	0
Remaining	65,508	0	0	1,95,371	14	4
Add land taken up	986	0	0	2,667	12	2
Total...	66,494	0	0	1,98,039	10	6
Deduct waste remitted ... ..	...	...	...	...	...	...
Remainder... ..	66,494	0	0	1,98,039	10	6
<i>Particulars.</i>						
Actually cultivated	65,075	0	0	1,96,139	9	7
Waste charged... ..	1,419	0	0	1,900	0	11

The ryots' holdings in the year under report were 66,494 Acres in extent, assessed at Rupees 1,98,039-10-6, against Acres 66,544, assessed at Rupees 1,98,242, in the preceding year. There was thus a net decrease of 50 Acres in the extent and Rupees 203-4-10 in the assessment. This is the combined result of a gross decrease of Acres 1,036 in the extent, with an assessment of Rupees 2,871, and an increase of Acres 986, with an assessment of Rupees 2,667.

8. The particulars of the increase and decrease are given in the annexed statement:—

Items.	Acres.	Assessment.
<i>Particulars of Land given up.</i>		
1. Land actually resigned	88	RS. 136
2. Land sold for arrears of land revenue and purchased by Government and private individuals	234	702
3. By conversion of dry land into wet and wet into dry	37	67
4. By reducing the assessment of certain land in Purushottapore... ..	16	96
5. Deficit found on survey in the area of certain cowle land in Tulugu... ..	24	24
6. Transfer of land from one ryot to another	620	1,821
7. Land washed away by rivers	2	5
8. Land covered by sand	15	20
Total...	1,036	2,871
<i>Particulars of Land taken up.</i>		
1. Land actually taken up	217	337
2. By the conversion of dry land into wet and wet into dry (item 3 above). ..	37	141
3. Additional assessment charged on a piece of land which had hitherto been kept as pasturage on a lower assessment, but which is now cultivated ... ..	...	3
4. By incorporating with Jeroyati portions of Curnam's Service Inam land in Arsavilli under orders of the Board... ..	40	146
5. The assessment on certain fields in Purushottapuram remaining after reduction (item 4 above)	16	48
6. Jeroyati land purchased by private individuals in sales for arrears of revenue... ..	56	171
7. Transfer of land (item 6 above)	620	1,821
Total...	986	2,667

The 1,419 Acres of waste charged were left uncultivated and kept fallow or as pasture. A great portion of this land is partial bunter in full survey fields.
9. The annexed statement shows comparatively the settlement of Fashis 1280 and 1281; remission as per Statement No. 4 being deducted and Miscellaneous items as per Statement No. 5 added.—

	LAST FASLI.				PRESENT FASLI.				INCREASE.				DECREASE.			
	Extent.		Assessment.		Extent.		Assessment.		Extent.		Assessment.		Extent.		Assessment.	
	ACRES.		RS. A. P.		ACRES.		RS. A. P.		ACRES.		RS. A. P.		ACRES.		RS. A. P.	
Dry	22,873		33,613 3 3		22,872		33,528 9 9		...		... ..		1		84 0 0	
Wet	43,671		1,64,629 12 1		43,622		1,64,511 0 9		...		... ..		49		119 0 0	
Total...	66,544		1,98,242 15 4		66,494		1,98,039 10 6		...		... ..		50		203 0 0	
<i>Add.</i>																
Local Cess ... ..	...		31,349 13 3		...		57,190 2 1		...		25,840 0 0		...		... ..
Village Service Fund.	...		670 3 2		...		670 3 2		...		... ..		...		... ..
Total...	...		2,30,262 15 9		...		2,55,899 15 9		...		25,840 0 0		...		203 0 0	
<i>Deduct.</i>																
Local Cess ... ..	...		31,349 13 3		...		57,190 2 1		...		25,840 0 0		...		... ..
Village Service Fund.	...		670 3 2		...		670 3 2		...		... ..		...		... ..
Remissions as particularized in Statement No. 4 ... ..	...		532 11 11		...		224 6 8		...		... ..		...		308 0 0	
Total...	...		32,552 12 4		...		58,084 11 11		...		25,840 0 0		...		203 0 0	
Remaining Beriz ...	...		1,97,710 3 5		...		1,97,815 3 10		...		105 0 0		...		... ..
Add Miscellaneous Items.	...		28,592 8 11		...		29,390 14 0		...		798 0 0		...		... ..
Total...	...		2,26,302 12 4		...		2,27,206 1 10		...		903 0 0		...		... ..

The decrease of 50 Acres, with an assessment of Rupees 203, was explained in paragraph 7.

The increase of Rupees 25,840 against Local cess is owing to the introduction of the Madras Local Funds Act IV. of 1871. The particulars of other remissions in Statement No. 4, and of Miscellaneous items in Statement No. 5, are fully detailed in paragraphs 12 and 13.

10. ENCLOSURE B., STATEMENT No. 3.—In this statement the cultivation of sugar-cane, cotton, and indigo is shown for the current as compared with the past Fasli :—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
Sugar-cane... ..	933	1,591	658	...
Cotton... ..	5,901	4,217	...	1,684
Indigo... ..	3	102	99	...

There was a very large decrease in the area under cotton, and an increase under indigo and sugar-cane, caused chiefly by the high prices of the latter in the market.

11. ENCLOSURE C., STATEMENT No. 3.—The land under progressive cowle for the year under report was 558 Acres, assessed at Rupees 601-12-10, against 631 Acres, assessed at Rupees 738-5-0, in the previous year. The decrease (73 Acres, assessed at Rupees 136-8-2) consists of the following two items:—

	ACRES.	RS.	A.	P.
1. Land brought to full assessment... ..	49	112	3	3
2. Deficiency found on survey in land held by Messrs. Linares and Co. in the village of Tulugu ...	24	24	4	11
Total... ..	73	136	8	2

There was no fresh land taken up or old land abandoned under this head within the year.

12. REMISSIONS—STATEMENT No. 4.—The amount of cowle remissions in the year under report was Rupees 224-6-8 against Rupees 363-10-7 for Fasli 1280. The decrease is owing to some of the land under progressive cowle having been brought to full assessment. No “Shami-lat bunjer” remission was granted this year for the reasons given in paragraph 3.

13. STATEMENT No. 5.—This statement shows the Demand, Collection, and Balance of Land Revenue Miscellaneous items for Fasli 1281, as well as the collections made on account of current demand and arrears. Of all the items of the current demand mentioned in the statement the following vary from those of the past year and call for explanation :—

No.	Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Personal Inams... ..	23,720	23,909	198a	...
2	Service Inams	1,531	1,504	...	27f
6	Land cultivated but not included in the Jamabandy	261	938	677b	...
7	Concealed cultivation ... ..	...	472	472c	...
8	Cultivation of unclaimed Inams	191	...	...	191g
16	Collection from Village Service Inams for offices vacant	138	18	...	120h
36	Rent of islands in rivers... ..	15	65	50d	...
37	Tax on backyards in excess of the limit allowed	243	...	...	243i
44	Savings and refunds... ..	266	38	...	228j
46	Water-tax on Zemindari Inam, etc., lands.	382	422	40e	...

a. Rupees 189.—The particulars of the increase in this item were given in the quit-rent statement sent to your office on the 1st July 1872, and are therefore not repeated here.

b. Rupees 667, and c. Rupees 472.—The great increase against these two items is owing to the imposition of prohibitory assessment on Poramboke and unoccupied Government lands cultivated without durkhast. In former years very light assessment (not prohibitory) was charged on such cultivation, no matter how long it had been going on without permission. The system of imposing very light assessment on illicit cultivation encouraged the practice. The ryots were warned at last Jamabandy not to cultivate hereafter tank beds, roads, burial grounds, and the like Poramboke land on any pretext whatever, and not to cultivate Jeroyati lands without obtaining the Tahsildar's sanction under the Durkhast rules.

d. and e. Rupees 50 and 40.—These two items are of a fluctuating nature. The increase is due to increased cultivation.

f.—The remarks against item a. apply to this also.

g. and h.—The decrease under these two heads is owing to the non-existence of unclaimed personal and vacant Service Inams.

i.—The total decrease against this item is because backyards were not charged with assessment for Fasli 1281. I propose to address you separately on this subject, and therefore shall here only say that the difficulties that lay in the way to coming to a satisfactory decision were so great that, considering the small amount of revenue involved, I thought it better to let the matter alone for the present and imposed no assessment. I had hoped to be able to go into the case of each backyard separately before or at Jamabandy, but the delay in the Tahsildar's office was so great, and the information collected so unsatisfactory, that I could not do so.

j.—Sale proceeds of useless furniture were credited to this head in Fasli 1280. In Fasli 1281 there were no such sales; hence the decrease.

14. STATEMENT No. 6.—In this statement each permanently settled estate and each Inam village in the Sub-division, with its demand, collection, and balance, arrear and current, is shown.

There are no variations in this statement from the preceding Fasli either in the number of the villages or the demand.

In the last year's statement Rupees 202-11-8 were by an error entered as balance for Fasli 1280 against Vandrada. The amount ought to have been entered against Venkatapuram.

The balance of Rupees 43,176-1-3 shown in column 6 of the statement is chiefly against the five undermentioned estates as particularized in the statement, viz., Raghunadhapuram, Nundigam, Talagam, Pata Tekkali, and Temboor.

The movable property of the defendants is under attachment, and steps have been taken to realize the balance. Rupees 22,256-2-8 of the balance have been already collected and now only Rupees 20,919-14-7 are outstanding against the estates—*Vide* Taluq Demand, Collection, and Balance for October 1872.

STATEMENT No. 7.—This statement gives the demand, collection, and balance of all sources of revenue, current and arrear.

Annexed is an abstract showing the whole Revenue demand as compared with that of Fasli 1280.

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Peishcush on permanently settled Estates...	1,83,871	1,83,871	.....	.....
2. Jodi and Quit-rent on Shrotriem and Inam villages	15,520	15,520	.....	.....
3. Ryotwar... ..	1,97,710	1,97,815	105	.....
4. Miscellaneous... ..	28,592	29,391	799	.....
Total...	4,25,693	4,26,597	904	.....
<i>Sundry sources of Revenue.</i>				
1. Abkari	28,635	25,915	.....	2,720
2. Income-tax	8,958	2,072	.....	6,886
3. Stamps	14,092	13,922	.....	170
Total...	51,685	41,909	.....	9,776
Grand Total...	4,77,378	4,68,506	.....	.....
Net decrease...	.....	.....	.....	8,872

There is no variation in the demand for Peishcush and Shrotriem Jodi.

With regard to the increase of Rupees 105 under Ryotwar, and Rupees 799 under Miscellaneous—*Vide* my remarks on Statements Nos. 3 and 5.

The decrease of Rupees 2,720 under Abkari is due to irregular payments of kists, the amount collected being shown as the demand in the Taluq Demand and Collections account.

The great decrease of Rupees 6,886 under Income-tax is due to the reduced rate of assessment under Act XII. of 1872.

The slight decrease under Stamps is owing to smaller sales of stamps of higher denominations.

15. The following abstract, marked B., shows the collections of the land revenue, and includes all other sources, current and arrear, as compared with those of Fasli 1280.

1	FASLI 1280.			FASLI 1281.			COMPARISON.	
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Increase.	Decrease.
	2	3	4	5	6	7	8	9
<i>Land Revenue.</i>	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Permanently settled... ..	12,909 10 11	1,46,347 13 3	1,59,257 8 2	37,907 3 2	1,45,568 8 4	1,83,475 11 6	24,218 3 4	... ..
2. Jodi on Shrotriem, etc., villages	671 11 0	14,049 10 0	14,721 5 0	1,153 8 2	10,969 6 4	12,122 14 6	... ..	2,598 6 6
3. Ryotwar	10,058 15 3	1,87,607 5 3	1,97,666 4 6	9,883 6 11	1,79,355 2 9	1,89,238 9 8	... ..	8,427 10 10
4. Miscellaneous	4,011 9 2	24,515 2 0	28,526 11 2	4,311 13 5	21,040 5 7	25,359 3 0	... ..	3,174 8 2
Total...	27,651 14 4	3,72,519 14 6	4,00,171 12 10	53,255 15 8	3,56,933 7 0	4,10,189 6 8	24,218 3 4	14,200 9 6
5. Abkari ... ..	... ..	28,634 14 8	28,634 14 8	... ..	25,914 11 11	25,914 11 11	... ..	2,720 2 9
6. Stamps ... ..	... ..	14,092 6 0	14,092 6 0	... ..	13,921 13 10	13,921 13 10	... ..	170 8 2
Total...	27,651 14 4	4,15,247 3 2	4,42,899 1 6	53,255 15 8	3,96,770 0 9	4,50,026 0 5	24,218 3 4	17,091 4 5
Deduct...	... ..	... ..	... ..	... ..	... ..	... ..	17,091 4 5	... ..
Net increase...	... ..	... ..	... ..	... ..	... ..	... ..	7,126 14 11	... ..

The increase of Rupees 24,218 against "Permanently settled" is due to a comparatively large balance outstanding at the commencement of the Fasli against Nundigam and Tumboor Khandams in Teekali division, which was collected after attachment of the estate.

The decrease under Jodi is due to the irregular payments of kists in some places caused by partial failure of crops during the year.

The decrease under Ryotwar and Miscellaneous, Rupees 8,427 and Rupees 3,174, respectively, is partly due to tax collection by the taluq officials, and partly to the adverse nature of the season.

The other items call for no remark.

16. Statement No. 8 shows the arrears demand, collection, and balance of all sources of revenue for the years prior to Fasli 1280. Annexed is an abstract of it:—

Items.	De- mand.	Collec- tion.	Remis- sion.	Balance at the close of the Fasli.	Subse- quent Collec- tions.	BALANCE.			
						Recover- able.	Doubt- ful.	Irreco- verable.	Total.
<i>Land Revenue.</i>	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled.	37,907	37,907	...	...	...	...	...	...	...
Jodi of Inam villages.	1,477	1,134	...	323	...	323	...	...	323
Ryotwary	11,557	8,964	919	1,674	...	1,158	...	527	1,685
Miscellaneous	4,908	3,089	36	1,783	...	1,733	1	60	1,794
Total...	55,849	51,114	955	3,780	...	3,214	1	587	3,802
Abkari	1,114	1,114	...	...	...	...	...	...	...
Ferry rent	194	123	...	71	...	...	...	71	71

Of the whole balance of Rupees 55,849 outstanding at the commencement of Fasli 1281 Rupees 51,114 were collected and Rupees 955 were remitted during the year, leaving a balance of Rupees 3,780. This amount has been classed as recoverable, doubtful, and irrecoverable.

The arrears classed as recoverable under Shrotriem Ryotwar, and Miscellaneous amounting to Rupees 3,214, which accrued from Fasli 1277, will be soon collected. The doubtful balance under Miscellaneous, viz., 1 Rupee, is quit-rent due by an Inamdar in Lakshmapooram. The Inam land is covered with sand. The defaulter has no movable property. The Inam will be attached and sold in due course of law. It is doubtful whether the balance will be thereby realized or not. Rupees 587 were classed as irrecoverable for the following causes:—

Items.	Particulars.	Faslis.	Amount.	Total.
Ryotwar	Due by poor ryots, whose property and lands have been already sold for arrears	1280	RS. 514	RS. 527
		1279	10	
		1278	3	
Miscellaneous.	Quit-rent on Godavaripuram Agraharam, the title-deed of which has been cancelled; the village being a religious endowment and not a Personal Inam as entered in the old title-deed...	1280	56	60
	An erroneous over-demand in the Taluq accounts against Sevoy Jamma.—For further remarks <i>vide</i> the remarks in Statement No. 8	1278	1	
	Sevoy Jamma, assessment due by a poor ryot in Akkurada, whose property has been sold in satisfaction of the arrear	1278	3	
	Total...	...	...
				587

Under the foregoing explanation I recommend the above sum, Rupees 587, for remission.

There is an irrecoverable balance of Rupees 71 against "Ferry rents," Rupees 42 for Fasli 1278, and 29 Rupees for Fasli 1277. This sum is due by the renter of the ferry between Gara and Gopalapenta. All his property has been sold in satisfaction of the arrear. The balance cannot be recovered, and is therefore recommended for remission.

17. ENCLOSURE A. TO STATEMENT No. 8.—Coercive processes were employed during the year under notice in 50 villages against 601 defaulters for the recovery of Rupees 6,209.

18. INTEREST ON REVENUE ARREARS.—Section 7 of the Revenue Recovery Act (which enacts that "arrears of revenue shall bear interest at the rate of six per cent. per annum"), and the provisions of the Board's Standing Order, No. 274, paragraph 5, (which states "you will note that all arrears of revenue will in future bear interest at the rate of only 6 per cent. per annum"), and the Board's Circular Order, dated 30th April 1855, page 52, (which directs that "when land is attached for arrears interest should be charged and exacted from the day when the arrears accrued to that of payment"), have been entirely ignored in Chicacole Taluq. Interest seems to have been charged only on Malgudari arrears (Peishcush) and not on Ryotwary and Miscellaneous arrears. The Tahsildar has been ordered to enforce the above orders strictly in future.

19. LANDS ACQUIRED BY PUBLIC SERVANTS.—The subordinates in my office did not acquire any fresh lands during the year under report. The Acting Sub-Sheristadar joined this district during the year, and sent you in April last a statement of the lands he holds in the Godavery District. I have received no returns from the taluq officials to show the lands they acquired during the year. I believe they sent their returns direct to your office. In the absence of any information from them I am unable to make any remarks on the subject.

20. No applications were received during the year for the sale of unassessed waste lands.

21. No tanks were made over to private individuals for repair at their cost.

22. SUB-DIVISION OF JOINT LIABILITIES.—One application was received for the sub-division of joint holdings in enfranchised whole Inam villages. It was rejected because all the joint holders did not consent to the sub-division.

23. BOUNDARY MARKS.—The village and field boundary marks are on the whole in good order. Sub-Magistrates have been reminded of the Board's Standing Order, No. 362, and of Act XXVIII. of 1860 under which they can fine persons convicted of injuring, etc., boundary marks. Cases in which delinquents could not be detected, and those in which the marks were erased or injured by natural causes, were reported to the 1st Assistant Superintendent in charge of Demarcation and Survey that necessary steps might be taken for their restoration. I fear that unless classification begin soon the boundary marks now existing will not be of much use. Some are erased, altered, removed, or injured every year.

24. ARRANGEMENT OF RECORDS.—The Vernacular records of my office are arranged up to date, and are kept in good order. I cannot say much

* The fact is that instead of papers bearing on one subject being all bundled together large bundles were made of all sorts of miscellaneous papers thrown together in a heterogeneous mass without any attempt at order or arrangement by dates or subjects. Besides this every Clerk in the office used to be allowed to take out whatever papers he pleased, remove them from the Record-room and take them where he wished even to his own house. It would have been therefore impossible to arrange the English records in any way. This has been altered,
W. F. G.

for the English records. Some of them are in great confusion owing to the bundling system which was introduced in 1867 and has not worked well.* The Proceedings of the Board, which are often required for reference are bundled up and kept in a confused state. They shall be arranged as soon as possible. I shall

shortly send in a bill for the amount required for binding in volumes the loose records.

The taluq records are for the most part in fair order. Those of Faslis 1280 and 1281 of Chicacole Taluq have not yet been arranged. Some of the old useless records have to be destroyed. I have issued orders to the Taluqdars to complete at once the arrangement of their records up to the end of last Fasli in conformity with the instructions contained in the Standing Order of the Board, No. 321.

25. INSPECTION OF RAIN GAUGES.—As directed in the Board's Proceedings, No. 5,642, dated 4th August 1869, I have at various times inspected the rain gauges at the different stations. The registers are kept by some Gumasta in each office, but not with any great accuracy. They are, however, useful enough for a Jamabandy Report where absolute correctness is not essential. Whenever I am on circuit I call the attention of Sub-Magistrates to this subject.

The figures entered by the Revenue Inspectors in their monthly Season reports are worthless. In the statement of rain-fall in paragraph 4 of this report I struck out the figures sent in by the Revenue Inspectors, as they varied considerably on taking the average. One Inspector shows a rain-fall of 18 inches in one month, while another puts a blank against the same month. Each Revenue Inspector should, I think, be provided with a rain gauge and ordered to keep a correct register for his range. In the absence of the Inspector either the Curnam or the Nayudu of his station might note down the rain-fall.

26. ABSENCE FROM THE SUB-DIVISION.—During the year I was twice* absent from the Sub-division. The first time I went to the Collector's head quarter at his request to discuss various administration questions. The second time I went to meet the 3rd Member of the Board of Revenue at Bimlipatam to discuss matters connected with the failure of the last harvest.

* July 1871 and February 1872.

27. ACCOUNTS.—The Taluq and Village accounts were carefully examined at Jamabandy. They are in a very unsatisfactory state. I shall send you a separate report on the subject shortly, and therefore think it unnecessary to go into the subject here.

28. CONDUCT OF SUBORDINATES.—My subordinates have, as a rule, given me satisfaction. Some of them, the late (now pensioned) Sub-Magistrate of Teckali, was always in arrears with his work. He suffered much from asthma, and was quite unfit physically to be a Sub-Magistrate. The late Sub-Magistrate of Narasannapeta was reduced to a Taluq Sheristadar. He was afterwards again appointed to act as Sub-Magistrate. The present Narasannapeta Sub-Magistrate does his work fairly, though he is getting old and is not energetic. I hear no complaints against him or the present Teckali Sub-Magistrate, who is a very energetic man. The Purla Kimedy Sub-Magistrate is a hard-working pains-taking man, who deserves promotion. He would be now Acting Tahsildar of Chicacole had circumstances unconnected with his work not rendered it advisable that he should remain at Kimedy when the taluq fell vacant. The Acting Tahsildar of Chicacole has on the whole done fairly since he has been working under me. He is at times careless as a Magistrate though the Magisterial is his strong side. He is disposed to sink the Revenue official in the Magistrate. He knew nothing of revenue work when he was appointed to act as Tahsildar, and I fear he knows little more now. Partly from natural want of inclination to master Revenue details, and partly from pressure of heavy criminal work, he has given himself more to Magisterial than Revenue work. Chicacole was unfortunate in having many changes in the year. I think charge was given over in the taluq no less than five times.

My Sub-Sheristadar joined the district this year before the settlement took place. He is hard-working, accurate, and thoroughly up in all Revenue matters. I have a high opinion of him, and so has Mr. Happell under whom he served for six years in the Godavery. Of the other office servants I shall only specially mention P. Murtiraz, Head Clerk, and N. Chellamiah as hard-

SETTLEMENT REPORT OF GANJAM.

working and pains-taking. The Sub-Sheristadar, G. Srinivasa Rao, has been working under you as Acting Sheristadar* for some months. As you know what sort of a man he is I need not say much of him. He is an able man and will make a good Deputy-Collector.

* Since confirmed.

This report has been delayed owing to the late receipt of returns from the taluq in spite of repeated reminders.

(True Copy.)

(Signed)

C. G. MASTER,
Acting Collector.

SETTLEMENT REPORT

OF

VIZAGAPATAM.

I HAVE the honour to submit the Report on the Revenue Settlement and Collections of the Vizagapatam District for Fasli 1281, A. D. 1871-72, accompanied by the usual Statements.

2. I. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—The annual settlement of the Government Taluqs of Survasiddy and Golgondah was made by Mr. Kelsall while Acting Principal Assistant. The following statement shows the places at which it was made, and the time occupied in doing so:—

Taluqs.	Villages at which the settlement was made.	Time occupied.
1. Golgondah ...	1. Nursipatam ...	From 5th to 15th.
	2. Kottakota ...	February 1872.
	3. Golgondah ...	
2. Survasiddy ...	1. Yellamunchelly ...	From 9th to 14th January 1872.
	2. Rayavaram ...	From 16th to 23rd January 1872.
	3. Kondakirla ...	From 17th to 24th March 1872.

3. II. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—With the exception of one joint-rent village in the taluq of Golgondah which reverted to Jeroyati there has been no variation in the number and tenure of villages as compared with last year, as shown below:—

Taluqs.	Mode of settlement.	Number of villages for Fasli 1280.	Number of villages for Fasli 1281.	Increase.	Decrease.
1. Golgondah ...	Ryotwar ...	76	77	1	...
	Joint-rent ...	16	15	...	1
	Rents for more than one year ...	95	95	...	...
	Total...	187	187	1	1
2. Survasiddy ...	Ryotwar ...	65	65	...	...
	Grand Total...	252	252	1	1

The following comparative statement shows the number of puttass issued during the last two years.

The number issued in Fasli 1281 was 4,655 against 4,630 of the previous year, or an increase of 25 in the year under report.

SETTLEMENT REPORT OF VIZAGAPATAM.

The increase, as the Principal Assistant explains, is owing to land having been newly taken up on durkhast. Modifications introduced into the puttas are owing to the introduction of the Land Cess and the entries of remission.

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
1. Number of fresh puttas	218	411	193	...
2. Do. do. modified by additional entries.	583	3,740	3,157	...
3. Do. do. not at all modified	3,829	504	...	3,325
Total...	4,630	4,655	3,350	3,325
Net...	...	...	25	...

4. III. SEASON.—The season turned out a most unfavourable one. The early part was promising, but the latter proved very bad owing to the entire failure of the north-east monsoon. Preceded as this has been by a severe cyclone in November 1870 much loss has been suffered, but the wants of the suffering poor were materially alleviated by the measures adopted both by Government and certain landlords of the district by sanctioning Relief Works for employment of the labouring poor classes.

From about 30 to 40,000 persons found employment throughout the district to the end of the Fasli.

In the Government Taluqs remissions to the extent of Rupees 55,714 were granted to ryots whose wet cultivation had failed.

The weekly and other reports sent from this district since November last will have fully prepared the Board and Government for this.

The following statement shows the total rain-fall of the district amounting to 27 inches, just about one-half of that of the preceding year:—

Months.	Inches.	Tenths.	Months.	Inches.	Tenths.
April	2	6	October	1	1
May	5	...	November	1	...
June	4	8	December ... ..	...	1
July	2	5	January ... ..	...	...
August	3	7	February ... ..	...	...
September	5	4	March ... ..	...	1
Total...	24	4	Total...	2	3

In Survasiddy and Golgondah the average fall was 22 inches.

The public health was very much affected by the adversity of season and cholera coming in from Ganjam, there is an increase of 3,674 deaths in the past year as noted below. Every means were adopted to check the spread of cholera as far as possible. Quinine, Chlorodyne, and Cholera Pills and Mixture were freely distributed wherever required. Medical aid was also afforded as far as means allowed:—

District.	Fasli.	Population.	DEATHS.			Other causes.	Total.	Ratio per thousand.
			Cholera.	Small-pox.	Fever.			
Vizagapatam.	1280	15,05,045	259	311	11,478	4,504	16,552	11
	1281	18,32,614	1,649	241	13,755	4,579	20,226	11

The mortality among cattle has been very great, but unfortunately no account of the number of deaths has been kept. They first died from want of pasture, and next from wet and cold.

Under Board's Proceedings, dated 28th May 1872, No. 836, an account of deaths of cattle has been ordered to be kept from 1872-73.

5. IV. PRICES.—From the failure of the season the price of every article of consumption naturally went up as shown in the following statement, but the market being well supplied throughout the times of scarcity by large importations of grain (valued at 16½ lakhs) the rise in prices was considerably checked:—

No.	Grains.	Fasli 1277.	Fasli 1278.	Fasli 1279.	Fasli 1280.	Fasli 1281.	Total.	Average.
1	Paddy, 1st sort ...	85	149	152	133	174	693	139
2	Do. 2nd do. ...	77	136	139	126	161	639	128
3	Cholum or Jonnalu...	103	173	184	167	201	828	166
4	Cumboo or Bajara ...	77	161	161	143	190	732	146
5	Horse-gram ...	124	168	168	177	196	833	167
6	Raggy ...	97	180	103	143	136	719	144
7	Harrack or Varagu.	112	83	88	79	115	477	95

6. V. RYOTS' HOLDINGS.—In the Taluqs of Golgondah and Survasiddy the extent of the Ryots' holdings at the commencement of the year was Acres 83,962, assessed at Rupees 1,89,153, of which lands to the extent of 4,401 Acres, bearing an assessment of Rupees 9,070, were relinquished during the year, leaving 79,561 Acres, assessed at Rupees 1,80,083. Adding to this 9,009 Acres, assessed at Rupees 10,403, taken up makes in all 88,570 Acres, assessed at Rupees 1,90,486, being an increase in the year of 4,608 Acres, assessed at Rupees 1,333. Particulars are given below:—

Items.	DRY.		WET.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Holdings at the beginning of Fasli 1281 ...	58,820	58,610	25,142	1,30,543	83,962	1,89,153
Deduct lands given up ...	3,223	2,350	1,178	6,720	4,401	9,070
Remainder ...	55,597	56,260	23,964	1,23,823	79,561	1,80,083
Add lands newly taken up ...	7,952	4,646	1,057	5,757	9,009	10,403
Total...	63,549	60,906	25,021	1,29,580	88,570	1,90,486

7. VI. ACTUAL CULTIVATION.—Subjoined is a comparative abstract of cultivation of the two last years showing a net decrease of 112 Acres in land, and Rupees 11,359 in assessment. In Golgondah it will be observed that while there is an increase of 1,710 Acres in land there is a decrease of Rupees 298 in assessment. This is owing to the assessment of the lands relinquished being greater than the assessment of those newly taken up:—

No.	Taluqs.	FASLI 1280.		FASLI 1281.		INCREASE.		DECREASE.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1	Golgondah ...	36,692	58,619	38,402	58,321	1,710	.....	.....	298
2	Survasiddy ...	38,816	1,13,446	36,994	1,02,385	.....	.....	1,822	11,061
	Total...	75,508	1,72,065	75,396	1,60,706	1,710	.....	1,822	11,359
	Net...	.....	.....	.....	.....	.....	.....	112	11,359

8. VII. FINAL SETTLEMENT.—The annexed abstract shows the particulars of the final settlement as compared with that of the preceding year, the result being a net decrease of Rupees

69,188-3-0 in the year under report, which is owing entirely to the large remissions allowed this year to waste remitted, and to decrease in the demand in Miscellaneous items:—

Items.	LAST FASLI.				CURRENT FASLI.				INCREASE.				DECREASE.			
	Extent.		Assessment.		Extent.		Assessment.		Extent.		Assessment.		Extent.		Assessment.	
	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.
Dry	58,820	58,610	4	4	63,549	60,905	7	8	4,729	2,295	3	4	.....	...	...	...
Wet	24,207	1,27,707	8	4	19,887	1,05,896	3	10	.....	...	...	...	4,320	21,811	4	6
Total...	83,027	1,86,317	12	8	83,436	1,66,801	11	6	4,729	2,295	3	4	4,320	21,811	4	6
<i>Add</i>																
Second crop assessment...	.....	...	...	...	.....	...	...	...	.....	...	...	...	.....	...	...	...
Additional do. ...	.....	480	7	2	.....	132	13	2	.....	...	...	...	.....	347	10	0
Water Tax ... ..	.....	...	...	...	.....	...	...	...	.....	...	...	...	.....	...	...	...
Land Cess ... ..	.....	9,087	12	2	.....	12,349	11	9	.....	3,261	15	7	.....	...	...	...
Village Service Fund ...	.....	...	...	...	.....	...	...	...	.....	...	...	...	.....	...	...	...
Total...	83,027	1,95,886	0	0	83,436	1,79,284	4	5	4,729	5,557	2	11	4,320	22,158	14	6
<i>Deduct Remissions.</i>																
Land Cess ... ..	.....	9,087	12	2	.....	12,349	11	9	.....	3,261	15	7	.....	...	...	...
Village Service Fund ...	.....	389	0	0	.....	389	0	0	.....	...	...	...	.....	...	...	...
Other remissions as particularized in Statement 4	.....	8,495	5	0	.....	55,713	14	2	.....	47,218	9	2	.....	...	...	...
Total...	.....	17,972	1	2	.....	68,452	9	11	.....	50,480	8	9	.....	...	...	...
Remaining Beriz ...	83,027	1,77,913	14	10	83,436	1,10,831	10	6	409	...	...	...	.....	67,082	4	4
Add Miscellaneous items.	.....	21,119	9	1	.....	19,013	10	5	.....	...	...	...	.....	2,105	14	8
Total...	83,027	1,99,033	7	11	83,436	1,29,845	4	11	409	...	...	...	.....	69,188	3	0
Net...	.....	...	...	...	.....	...	...	...	.....	...	...	...	.....	69,188	3	0

9. VIII. PRINCIPAL SOURCES OF IRRIGATION.—The principal sources of irrigation in the Government Taluqs, and the area occupied and cultivated under each of these sources, are entered in the subjoined statement. As in last year no ruined tanks were made over to private enterprize during the year, nor were there any applicants for the same:—

No.	Taluqs.	Sources of Irrigation.	Extent of Ayacut.	Assessment.	Cultivation under each source.	Actual Revenue derived.
			ACRES.	RS.	ACRES.	RS.
1	Golgondah.	1. Komaravolu Ava (lake).	611	2,995	611	1,129
		2. Rivers and Channels ...	2,135	13,184	2,124	4,358
		3. Tanks	7,743	35,795	7,381	16,273
		Total...	10,489	51,974	10,116	21,760
2	Survasiddy	1. Kondakirla Ava (lake)...	1,222	9,368	1,206	9,270
		2. Rivers and Channels ...	8,201	45,116	7,808	18,580
		3. Tanks	7,195	34,275	6,740	3,521
		Total...	16,618	88,759	15,754	31,371
		Grand Total...	27,107	1,40,733	25,870	53,131

10. IX. WASTE CHARGED AND REMITTED.—The amount of Waste remitted was Rs. 23,683-15-1, and that charged Rupees 6,095-9-7. Particulars will be found in Statement No. 3.

11. X. PARTICULARS OF REMISSION.—Under this head there is a large net increase of Rupees 47,218, being the difference between Rupees 56,102-14-2 remitted in the year under review, and Rupees 8,884-5-0 in the previous year. The increase is in Shavi or withered crops, and is owing to the crops having been totally lost from want of water. Particulars are given in Statement No. 4.

12. XI. PROGRESSIVE COWLE.—The area held under Progressive Cowle at the commencement of the Fasli was 400 Acres, subject to an assessment of Rupees 165; but subsequently Acres 320 of this land, bearing an assessment of Rupees 160, were attached on account of arrears and put up to auction, but no bidders having presented themselves the land was purchased by Government. The land which is at present held under this system is 80 Acres, assessed at the small sum of Rupees 5. The low rate of assessment is owing to the land being covered with thick jungle, and it was granted on favourable tenure to encourage ryots to bring the same under cultivation.

13. XII. SPECIAL PRODUCTS.—The extent of cultivation of Special Products is given in the following statement in comparison with that of Fasli 1280; the information embraces both Zemin-dary and Government Taluqs:—

Names of products cultivated.	FASLI 1280.		FASLI 1281.		INCREASE.		DECREASE.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Sugar-cane ...	6,128	34,599	6,865	36,987	737	2,388	...	...
Cotton	11,286	39,538	15,409	47,105	4,123	7,567	...	...
Indigo	6,236	54,064	3,345	22,885	...	...	2,891	31,179

The decrease in indigo cultivation is due to the unfavourable nature of the season,

SETTLEMENT REPORT OF VIZAGAPATAM.

14. XIII. GENERAL RESULTS OF THE LAND REVENUE ASSESSMENT.—The usual comparative statement of the results of the Land Revenue assessment during the two last years is given below :—

No.	Items.	Fasli 1280.			Fasli 1281.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	P.	A.
1	Peishcush on Zemindari and Proprietary estates.	9,70,081	1	10	9,70,073	12	6	...	...	...	7	5	4
2	Quit-rent on Shotriems and Villages	4,920	15	0	3,436	8	0	...	...	...	1,484	7	0
3	Ryotwar	1,77,913	14	10	1,10,831	10	6	...	...	...	67,082	4	4
4	Miscellaneous	2,21,774	15	0	2,33,548	11	5	11,773	12	5	...	...	...
	Total...	13,74,690	14	8	13,17,890	10	5	11,773	12	5	68,574	0	8
	Net...	...	...	...	...	...	...	...	...	...	56,800	4	3

The decrease in Peishcush is Rupees 7-5-4, deducted from Peishcush of the Waltair estate on account of compensation for lands taken up as sanctioned in G. O., dated 17th August 1871, No. 1,382. The amount is for two years at Rupees 3-10-8 per annum.

In Shotriem Jodi there is a decrease of Rupees 1,484-7-0, but it is only nominal, and is owing to certain items of quit-rent on detached Inams which should have been credited to Land Revenue, Miscellaneous, having been erroneously credited to Shotriem Jodi in Fasli 1280, but which have been subsequently transferred to the proper head.

The large decrease of Rupees 67,082-4-4 in Ryotwar is due to remissions granted on account of failure of crops and to waste remitted.

The increase under Miscellaneous is owing to the enhancement made in the rental of the Palcondah and Hoonjeram estates leased out to Messrs. Arbuthnot and Co., and to quit-rent on detached Inams being transferred to this head from that of Jodi on Shotriem, etc., villages.

15. XIV. ABKARI, SALT, AND OTHER SOURCES OF REVENUE.—The following is an abstract comparative statement showing the demand under the various heads of Sundry sources of Revenue for the two preceding years:—

Items.	Fasli 1280.			Fasli 1281.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Abkari... ..	1,88,480	5	8	1,86,134	4	0	...	...	...	2,346	1	8
Miscellaneous	478	4	8	657	15	8	179	11	0	...	...	...
Total...	1,88,958	10	4	1,86,792	3	8	179	11	0	2,346	1	8
Salt	3,57,930	5	0	3,28,357	9	5	...	...	...	29,572	11	7
Miscellaneous	322	7	4	1,303	10	0	981	2	8	...	...	...
Total...	3,58,252	12	4	3,29,661	3	5	981	2	8	29,572	11	7
Sea Customs	59,293	0	3	64,747	1	5	5,454	1	2	...	...	...
Miscellaneous	59	13	8	286	1	3	226	3	7	...	...	...
Total ..	59,352	13	11	65,033	2	8	5,680	4	9	...	...	...

Items.	Fasli 1280.			Fasli 1281.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Income-tax	98,128	3	9	29,350	7	10	...	...	...	68,777	11	11
Miscellaneous ...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	98,128	3	9	29,350	7	10	...	...	...	68,777	11	11
Stamps... ..	1,26,125	10	0	1,22,954	10	0	...	...	...	3,171	0	0
Miscellaneous ...	2,208	8	0	2,819	1	0	610	9	0	...	...	...
Total...	1,28,334	2	0	1,25,773	11	0	610	9	0	3,171	0	0
Grand Total...	8,33,026	10	4	7,36,610	12	7	7,451	11	5	1,03,867	9	2
Net...	...	...	...	...	...	...	...	...	...	96,415	13	9

Abkari.—The decrease under this head amounted to Rupees 2,166-6-8, and is owing to the farm of the Cheepurupilly Taluq realizing a smaller rental than in the previous year when re-sold on the default of the former renter—*Vide* Board's Proceedings, dated 10th November 1870, No. 6,598.

Salt.—The decrease in Salt is due to the falling off in sales, there being no salt in the Cotars at Bimlipatam and Kuppilly from September 1871 to January 1872, and to the prevalence of the use of earth-salt, but this has been vigorously suppressed as already reported from time to time.

Wastage in Salt.—The wastage in Salt is 4,955 Indian Maunds, or 5½ per cent. on the sales. It might have been less but for the damages sustained by some of the salt heaps during the cyclone in November 1870. •

Sea Customs.—Under this head there is an increase consequent on the resumption of trade on the termination of the Franco-Prussian war, during the continuance of which European merchants discontinued making purchases for Foreign markets.

Income-tax.—The Income-tax decrease is the result of the reduced rates of assessment, and the exemption of incomes below Rupees 750 under Act XII. of 1871.

Stamps.—In Stamps there is a net decrease of Rupees 2,560-7-0, which is in Judicial stamps, and is owing to there being no Munsifs for the Rayaveram and Vizagapatam District Munsifs' Courts for some two or three months.

16. XV. COLLECTIONS OF ALL SOURCES OF REVENUE, CURRENT AND ARREARS.—The following statement exhibits at one view the Collections of Revenue, Current and Arrears, under all heads for the last two years, resulting in a net decrease of Rupees 1,44,559 :—

[illegible]

SETTLEMENT REPORT OF VIZAGAPATAM.

17. XVI. DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—From the following statement it will be seen that the total demand from all sources was Rupees 20,54,501-7-0, of which the collections within the Fasli amounted to Rupees 18,98,257-6-8. A sum of Rupees 1,11,160-10-4 was realized in July, leaving an uncollected balance on the 31st July 1872 of Rupees 45,083-6-0. The greater portion of this amount is due by Zemindars and proprietors. Measures are being taken to realize the same as early as possible :—

Items.	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
<i>Demand.</i>						
Land Revenue	13,17,890	10	5			
Miscellaneous and other items	7,36,610	12	7			
				20,54,501	7	0
<i>Collections.</i>						
Collected up to 30th June 1872... ..	18,98,257	6	8			
Subsequent collections	1,11,160	10	4			
				20,09,418	1	0
Balance...	.....			45,083	6	0
<i>Particulars of the Balance.</i>						
Permanently settled	26,686	4	3			
Quit-rent on Shotriem and Inam villages	150	15	0			
Ryotwar	6,610	2	2			
Miscellaneous	8,681	4	6			
Abkari	2,899	15	1			
Income-tax	54	13	0			
				45,083	6	0

18. XVII. ARREARS.—The arrears at the beginning of the year amounted to Rupees 1,30,099-9-11; of this Rupees 1,12,817-5-1 were collected during the year and Rs. 8,625-14-1 remitted under G. O., dated 1st May 1872, No. 712, leaving a balance of Rs. 8,656-6-9, particulars of which are given below :—

Items.	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
Land Revenue permanently settled, Shotriem Jodi, and Ryotwar... ..	50,171	7	3			
Do. Miscellaneous	58,265	5	7			
Abkari	21,199	8	7			
Income-tax	463	4	6			
				1,30,099	9	11
Collections within the Fasli... ..	1,12,817	5	1			
Remission as per G. O., dated 1st May 1872, No. 712,	8,625	14	1			
				1,21,443	3	2
Balance...	.....			8,656	6	9

19. XVIII. ARREARS OF PREVIOUS FASLIS IRRECOVERABLE.—The following abstract statement shows the irrecoverable balances of previous years, amounting to Rupees 4,927-14-6. The

SETTLEMENT REPORT OF VIZAGAPATAM.

9

reasons why they are irrecoverable are fully explained in the Remark column, and the sanction of Government to write them off is requested:—

Items.	Taluqs.	Fasli.	Amount now recommended for remission.	Total.	Remarks.
			RS. P. P.		
Ryotwar ...	Golgondah...	1280	250 2 4	.....	The Principal Assistant writes that "these sums are due on certain lands of ryots who have absconded, and which were put up to auction for arrears and bought on behalf of Government, no bidders having presented themselves."
	Survasiddy	1280	1,859 11 10	2,109 14 2	
Miscellaneous ...	Golgondah	1280	17 15 6	.....	The Principal Assistant writes that "these sums are erroneously charged on certain Je-royati Putta lands."
Land Revenue	Survasiddy	1280	62 8 1	.....
	Do.	1280	16 15 9	.....	The Principal Assistant writes "that these sums are due on account of quit-rent on certain Inam lands taken up for the construction of the Padimadaka road, which of course should be remitted."
	Do.	1279	9 12 8	107 4 0	
	Paleondah	1279	1 11 10	.....	These sums were first entered in the demand on account of quit-rent payable by Inamdars, but the quit-rents having subsequently been reduced these sums are not claimable.
		1278	2 6 1	.....
	Ankapilly	1279	5 6 0	.....	Assessments on certain lapsed Inam lands left unoccupied during these years.
	Bimlipatam	1280	2 4 0	.....
		1279	2 0 0	.....
		1278	1 4 1	.....
	Vizagapatam	1280	4 8 0	19 8 0	
Abkari ...	Chepurupilli	1280	2,443 0 4	2,443 0 0	This sum stands against the late Abkari Renter of Chepurupilli, whose default was reported on in Collector's letter, dated 20th October 1870, No 777. This sum is irrecoverable and sanction to write off the same is requested.
Income-tax ...	Ankapilli	1280	23 15 0	.....	The person owing this amount was taxed 27 Rupees, but did not pay. He was tried Magisterially and sentenced to pay double the amount, or in default to suffer one month's imprisonment. Rupees 3-1-0 was collected, and for the non-payment of the remainder he suffered imprisonment.
	Bimlipatam	...	19 8 0	.....	Party owing was first taxed, but on inquiry on appeal was found not liable to pay, his income being lower than that originally estimated.
	Bobbili	...	19 8 0	.....	The person was first taxed, but afterwards found to be a pauper.
	Chepurupilli	...	13 8 0	.....	The individual was first assessed at Rupees 27, paid two instalments and then lost employment; the remaining instalments not being chargeable.
			19 8 0	.....	The person owing is a merchant who failed in business and left the district; no property to recover from.
	Paleondah...	...	128 14 0	.....	The parties owing were first assessed and the sums erroneously entered in the demand. They proved their incomes below Rupees 750, the tax is therefore not chargeable; but having been entered in the demand, sanction is necessary to write the amount off the accounts.
	Salur...	...	23 7 0	248 4 0	
	Grand Total...	...	.....	4,927 14 6	

20. XIX. COERCIVE PROCESS.—The extent to which coercive process was resorted to in the year under notice was greater than in the preceding year. The number of Revenue defaulters was 1,014, of which 162 belong to Golgondah and the remaining 852 to Survasiddy. The sum they owed amounted to Rupees 17,867, to meet which property, movable and immovable, to the estimated value of Rupees 16,157 was distrained, but only a portion of this, estimated at Rupees 4,061, was really sold and fetched Rupees 838 only. This was owing to the greater portion of the lands having been knocked down to Government at a nominal price, and to there being no demand for cattle, which sold for little or nothing. The remaining balance will be recovered by the sale of the other property.

21. XX. PROCESS SERVICE FUND.—The number of processes issued during the year was 630, and the number of Peons employed for serving them 80; the rates of battā were the same as those sanctioned in Standing Circular Order, No. 277, dated 20th September 1865.

The following abstract shows the financial operations of the fund:—

					RS.	A.	P.	q
Balance at the beginning of the Fasli	...	...	...	...	4	0	0	
Receipts during the year	...	...	...	...	206	12	2	
				Total...	210	12	2	
Deduct charges	...	...	...	...	192	1	11	
Balance undistributed	...	...	...	...	18	10	3	

22. XXI. CHARGES.—There is a net increase of Rupees 11,500 in charges over those of Fasli 1280 as shown in the annexed statement, the causes of which are explained below:—

Items.	Fasli 1280.			Fasli 1281.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Land Revenue	1,66,357	2	5	1,55,141	12	7	...	...	...	11,215	5	10
2. Abkārī	477	13	8	486	4	5	8	6	9	...	...	...
3. Income-tax	838	11	9	707	0	9	...	...	...	131	11	0
4. Sea Customs	6,067	14	11	6,057	10	3	...	...	...	10	4	8
5. Salt	33,663	7	0	56,295	5	0	22,631	14	0	...	...	...
6. Stamps	4,184	14	8	4,402	11	1	217	10	5	...	...	...
Total...	2,11,590	0	5	2,23,090	12	1	22,857	15	2	11,357	5	6
Net...	...	...	...	...	...	...	11,500	9	8	...	...	...

Land Revenue.—The decrease under this head is due chiefly to portions of the salaries of the Collector, the Principal Assistant Collector, and Senior Assistant Collector being drawn by acting incumbents.

Abkārī and Sea Customs.—The increase in Abkārī and decrease in Sea Customs, are trifling and require no remark.

Income-tax.—The Income-tax decrease is owing to the establishment having been maintained for a shorter period than in the preceding year.

Salt.—The increase in Salt is due to the increased manufacture of salt, and to increased expenditure under “Petty Construction and Repairs.”

Stamps.—The increase in Stamps is due to the enhanced rate of commission allowed to Vendors—*Vide* Notification of Government of Madras, dated 15th December 1871.

23. XXII. VILLAGE, TALUQ, AND OTHER ACCOUNTS.—These have been examined from time to time, and are reported to have been correctly kept and properly arranged.

24. XXIII. LANDS ACQUIRED BY PUBLIC SERVANTS.—The usual statement is submitted herewith.

25. XXIV. CONDUCT OF PUBLIC SERVANTS.—The Acting Principal Assistant writes favourably of the conduct of K. Venkataratnam, Sheristadar of his office, and K. Krishna Row and M. Venkanah, the Tahsildars of Survasiddy and Golgondah respectively.

I having been but a short time in the district am not in a position at present to make any remarks on the conduct of the servants in my office.

26. XXV. COSTS OF CIVIL SUITS.—The return of costs awarded to Government in Civil suits, required by the Board's Proceedings, dated 19th October 1871, No. 4,434, is blank for Fasli 1281.

27. XXVI. MANAGEMENT OF PALCONDAH AND HOONJERAM ESTATES.—The lease under which Messrs. Arbuthnot and Co. held these estates hitherto ended with Fasli 1280, and it was renewed

for a further period of ten years from Fasli 1281 at an increased rental, viz., at Rupees 1,32,000 the first year, and at Rupees 1,31,000 for the remaining nine years. The usual report and accounts of the Renters' Agent are herewith submitted. The results reported are as usual satisfactory, notwithstanding the unfavourable character of the season. Below is a Comparative Statement of the Demand, Collection, and Balance of the two preceding years; the result being a net increase of Rupees 641-13-3 :—

Items.	FASLI 1280.												FASLI 1281.												Increase.			Decrease.		
	Villages.	Demand.			Collection.			Balance.			Villages.	Demand.			Collection.			Balance.												
		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.			
Ryotwar...	170	1,49,792	5	6	1,49,166	3	3	626	2	3	170	1,51,046	2	9	1,49,181	13	6	1,864	5	3	1,253	13	3	...	...	...	...
Jodi	93	7,622	1	5	7,622	1	5	...	...	...	93	7,622	1	5	7,622	1	5	...	...	...	...	...	...	...	...	...	...
Tuccavy ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Advance...	...	612	0	0	612	0	0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	612
Total ...	263	1,58,026	6	11	1,57,400	4	8	626	2	3	263	1,58,668	4	2	1,56,803	14	11	1,864	5	3	1,253	13	3	612	...	...	...
Net ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	641	13	3	...	...	...	...

In the cultivated area there is an increase of 503 Acres of land, particulars of which are given below ; the greatest increase being under Indigo :—

No.	Name of Produce.	Land in Fasli 1280.	Land in Fasli 1281.	Increase.	Decrease.
		ACRES.	ACRES.	ACRES.	ACRES.
1	Sugar-cane ...	444	507	63	...
2	Paddy...	8,768	8,535	...	233
3	Indigo...	1,690	2,153	463	...
4	Cotton...	...	...	...	...
5	Other grains ...	2,317	2,527	210	...
	Total ...	13,219	13,722	736	233
	Net increase ...	...	...	503	...

The expenditure on Irrigation works amounted to Rupees 5,898, showing an increase of Rupees 1,596 over that of the former year as particularized below:—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
New Works...	1,459	508	...	951
Repairs...	2,843	5,390	2,547	...
Total ...	4,302	5,898	2,547	951
Wet ...	...	...	1,596	...

28. XXVII. QUINQUENNIAL RETURNS.—These returns (A. to F.) were last prepared for Fasli 1276; they are now submitted for Fasli 1281, agreeably to the Board's Circular Memorandum, No. 120, dated 22nd January 1872. The variations between the present and former returns are noted below.

Statement A.—Villages and Hamlets.—The following statement shows the variations as to villages and hamlets in the taluqs of Golgondah and Palcondah.

In Survasiddy no changes.

Faslis.	GOLGONDAH TALUQ.						PALCONDAR TALUQ.						Remarks.
	Ryot-war.		Rented.		Uninhabited.		Rent-ed.		Shotriem and Inam.		Uninhabited.		
	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1276	67	63	113	198	10	2	155	15	82	20	17	2	Seven villages hitherto uninhabited but now not so. Three of the rented villages transferred from Rent to Ryotwar and five new hamlets being discovered in the late Census enumeration is the cause of the increase under Ryotwar in Golgondah Taluq.
1281	77	68	33	432	3	2	154	108	81	27	19	2	
Increase...	10	5	...	234	...	...	...	93	...	7	2	...
Decrease...	...	...	80	...	7	...	1	...	1	...	...	...

The decrease in rented villages is in consequence of 77 villages being transferred to Hamlets and three to Ryotwar. The increase in hamlets is owing to the above cause, and to 157 new Hamlets being built since Fasli 1276.

One Korukondah village having been deserted since Fasli 1276 is the cause of decrease in the rented villages of the Palcondah Taluq.

The increase in hamlets is owing to the entry in the present statement of 93 hamlets, which were omitted in the statement for Fasli 1276.

One Vandra Agraharam having been deserted since Fasli 1276 is the cause of decrease in the Shotriem villages. The increase in hamlets is owing to some new hamlets having been built since Fasli 1276 in the Mokassas of Iampanakotta and Vadama.

The cause of decrease of two uninhabited villages is, as above stated, owing to the two villages of Korukondah and Vandra Agraharam being deserted.

The figures given in Columns 2, 4, 8, 9, 10, 11, and 12 above for Fasli 1276 differ from the figures given in the Quinquennial Return A. submitted for Fasli 1276, the exact cause of which cannot be traced at present.

Statement B.—Circular Ayacut.—The district has never been surveyed. The extent of land given is estimated, and is according to accounts taken during the last census.

On the last occasion Columns 8 at 13 regarding Inams were left blank, as per instructions of the Board contained in their Circular Memorandum, dated 1st November 1866, No. 1,097. The same course is followed this year.

In Circular Ayacut, Columns 31 and 32, there is an increase of Acres 10,718 and assessment of Rupees 7,075, which is owing to land left waste in 1276 having been brought under cultivation since, and to certain lapsed Inams having reverted to Government.

Statement C.—Irrigation.—These returns have been prepared from the new Irrigation Registers kept in the taluqs. In the Golgondah Taluq there is an increase of eight works, which were by mistake omitted in the taluq in the last quinquennial accounts.

Statement E.—Ryots and Puttas.—There is an increase in every item, and is owing to certain Inams having lapsed to Government, and to fresh puttass having been issued for some waste lands brought under cultivation.

Statement F.—Rent Roll.—The increase in this statement is owing to certain Inams having lapsed to Government, and waste lands having been brought under cultivation since Fasli 1276.

VIZAGAPATAM,
16th September 1872.

(Signed) A. CRUICKSHANK,
Acting Collector.

SETTLEMENT REPORT

OF

GODAVERY.

CONTENTS.

	Paras.		Paras.
Submitting Settlement Report for Fasli 1281.....	1	Demand, Collection, and Balance on Permanently	
Territorial Changes.....	2	Settled Estates	31
Officers by whom Settlement was made.....	3	Do. do. of all sources of Revenue...	32 to 49
Variations in the Number and Tenure of Villages.....	4	Results of enquiry regarding balances of previ-	
Puttas	5	ous years	50 to 57
Season and Crops.....	6	Coercive measures and Revenue processes.....	58
Rain-fall	7	Collection and Charges under different heads of	
Sanitary condition	8	Revenue	59 to 70
Prices	9	Salt transactions	71 to 74
Ryots' Holdings.....	10 to 16	Taluqwar particulars of Demand and Collection	
Principal Sources of Irrigation.....	17	of all sources of Revenue	75
Ruined Tanks.....	18	Taluq, Village, and Huzur Accounts	76
Sugar-cane, Cotton, and Indigo Cultivation	19	Lands acquired by Public Servants.....	77 to 79
Lands on Progressive Cowle	20	Costs awarded in Suits	80 and 81
Extent and Assessment of portions of fields left		Sub-division of joint liability of Shareholders....	82
waste	21	Resumption of Pagoda Inam	83
Area brought under Irrigation	22	Irrigation Registers.....	84
Particulars of Remissions from gross Assessment. 23 and 24		Sub-Collector's Report.	85
Demand, Collection, and Balance of the items of		Conduct of Subordinates.....	86
Land Revenue Miscellaneous.....	25 to 30	Quinquennial Returns	87 to 96

I HAVE the honour to submit my report on the Settlement of the District for Fasli 1281, (A.D. 1871-72,) together with the prescribed statements.

2. TERRITORIAL CHANGES.—The Government have sanctioned the re-distribution of charges of the Divisional Officers. The two taluqs of the Principal division have been added to the charge of the Sub-Collector, a taluq of the old Sub-division to the Head Assistant Collector's charge and another to the Principal division.

3. OFFICERS BY WHOM SETTLEMENT WAS MADE—*Statement No. 1.*—In this statement the stations where, and the Officers by whom, the settlement of each taluq was conducted, as well as the number of days occupied in the work and the number of puttas distributed, are shown. Peddapur and Ramachendrapur, now a part of the Sub-division, were settled by the Acting Collector Mr. Sullivan, Rajahmundry, Yernagudem, and Narsapur by the Sub-Collector, and most part of Amalapur by the Salt Deputy-Collector L. Venkatappaiya Garu, who was temporarily placed in charge of that taluq under Government Order, dated 18th November 1871, No. 91, communicated with the Board's Proceedings of the 5th December 1871, No. 4,430. The rest of the Amalapur Taluq was settled by Mr. Stuart. Ellore and Tanuku were settled by Mr. Happell, the Head Assistant Collector in charge of them, and Bhimavaram by the Deputy-Collector R. Dharma Rao Naidu Garu. The re-distribution of charges was sanctioned after the taluqs had been settled this year. The settlement of each taluq was made within its own limits, and at places convenient to the ryots and others concerned.

4. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—The following statement exhibits the variations in the number of villages and tenures:—

Tenures.	Number of Villages in Fasli 1280.	Number of Villages in Fasli 1281.	Increase.	Decrease.
1. Ryotwar... ..	941	955	14	...
2. Rents for more than one year	33	13	...	20
3. Rents for one year	1	8	7	...
4. Villages paying no revenue to Government...	3	3	...	...
Total Government villages...	978	979	1	...
5. Kattubadi Agraharams	90	89	...	1
6. Sarva Agraharams	46	46	...	...
Total...	1,114	1,114	...	...

The total number of villages is the same this year as in the last. Under "Ryotwar" there is an increase of fourteen villages owing to the transfer to it of thirteen villages which were under "Rents for more than one year" in Fasli 1280, and a village called Vosuru having been newly added to Government. One Kondamodalu Lingareddy sued certain residents of Vosuru for accepting a putta under Madras Rent Recovery Act for certain lands of the village, but in the course of inquiry it was found that Vosuru belonged to the rebel Korukonda Subbareddi, who was executed: his villages were taken by Government. The village pays an assessment of Rupees 4 with a culturable area of 8 Acres.

The decrease under "Rents for more than one year" is owing to thirteen villages under that head having been transferred to Ryotwar, and seven to "Rents for one year," whereby there is an increase of seven under the latter head.

The number of Kattubadi Agraharams was entered as ninety in the last and previous years but the correct number is only eighty-nine, as the Nagavaram Mutta which was taken as one village was made* over to the Gutala Proprietor in 1867.

* Vide Board's Proceedings, 14th March 1867, No. 1,581.

5. PUTTAS.—The number of puttas for the current year is 58,455, of which joint and single rent puttas are 156 and individual puttas are 58,299, or 320 below those of last year.

Of the 58,299, 2,085 were new puttas issued on account of lands taken up by new persons to the heirs of deceased holders and to transferees, as also to replace puttas lost or destroyed. Of the remaining (56,214) 56,212 were renewed in consequence of the ordinary changes in holdings, and the addition of the increase of the local cess for the first time under Madras Act IV. of 1871. Two puttas, one in Bhimavaram and another in Ellore, were not modified, as there was no change in the holdings, and as the amount of land assessment itself was only a few annas, so that the assessment of local cess under the enactment quoted was practically impossible.

6. SEASON AND CROPS.—The season was unfavourable, especially for the upland taluqs. Early in the year there was not enough rain, and the little that fell was partial. Consequently the tanks did not receive a full supply of water in the upland villages. Both the dry and wet crops suffered heavily. A large extent of land was left waste for want of water, and where cultivation was attempted it proved unremunerative. In some cases ryots cultivated their wet lands with dry crops, and on this account and loss of crops the Remission Rules were liberally acted upon and large remissions were granted. The collection of the assessment on dry lands was ordered to be postponed where such indulgence was considered to be necessary to enable the ryots to recover their losses. The early dry crops as gingelly, korra, and chama also failed more or less from want of rain, while the fall of rain in September injuriously affected the gingelly seed in Tanuku taluq. The jonna, yerada, gunte, and gingelly of the Ellore taluq also suffered on account of

the drought in August. The water for irrigation under the anicut channels was abundant as usual. The yield of paddy which is extensively cultivated in the deltas was excellent, the dry crops there were good, some of them having been irrigated under the anicut channels. The north-east monsoon was again a failure. The Godavery and Yeleru received freshes* as usual.

7. RAIN-FALL.—The annexed statement shows the average fall of rain as compared with the preceding Fasli :—

Year.	Months.	Fasli 1280.	Fasli 1281.	Increase or decrease.	
		IN. C.	IN. C.	IN. C.	
1870.	April... ..	0 45	1 8	+ 0	63
	May	0 36	3 45	+ 3	9
	June	5 65	3 59	— 2	6
	July	4 88	7 56	+ 2	68
	August	2 81	4 16	+ 1	35
	September	11 68	5 25	— 6	43
	Total...	25 83	25 9	— 0	74
1871.	October	17 16	1 59	— 15	57
	November	1 27	3 56	+ 2	29
	December ... ..	.....	0 29	+ 0	29
	January	0 57	.....	— 0	57
	February	0 99	0 10	— 0	89
	March	1 66	... ..	— 1	66
	Total ..	21 65	5 54	— 16	11
	Grand Total...	47 48	30 63	— 16	85

The total fall during the year is below that of the preceding year by In. 16, C. 85.

8. SANITARY CONDITION.—The number of persons who were attacked with and died from cholera, small-pox, and fever as compared with the previous year is given below :—

Diseases.	FASLI 1280.		FASLI 1281.		INCREASE.		DECREASE.	
	Attacked.	Died.	Attacked.	Died.	Attacked.	Died.	Attacked.	Died.
Cholera	13,504	9,978	438	114	.....	.....	13,066	9,864
Small-pox	2,669	1,009	17,907	3,188	15,238	2,179	.....	.....
Fever	33,664	11,492	30,945	11,353	.....	.....	2,719	139
Total...	49,837	22,479	49,290	14,655	15,238	2,179	15,785	10,003
						Net.	547	7,824

The sanitary condition of the district was on the whole good. Fever prevailed to a great extent throughout the whole district as in the preceding year. Cholera continued till September in the Ellore taluq, having broken out in April 1871. It appeared in August in Yernagudem and in December in Bhimaveram. The mortality from the disease was, however, trifling, as compared with that of the preceding year. Small-pox was prevalent throughout the district, and especially in Tanuku and Narsapur taluqs. As many as 3,188 people died from it.

Cattle murrain appears to have been comparatively great. The mortality is as follows :—

Fasli 1280	25,403
„ 1281	36,090

SETTLEMENT REPORT OF GODAVERY.

The increase is chiefly in the 'upland taluqs and the divisions of Tuni and Pittapur on the northern high road.

9. PRICES.—*Statement No. 2.*—This statement shows the average prices of all the chief agricultural products in each taluq as well as in the district. It will be seen that there is an increase in the price of every article mentioned over that which prevailed in Fasli 1280, owing to the large exports by land to the Hyderabad Territories and to the neighbouring districts of Ganjam and Vizagapatam. The year under report was exceptional, and most of the crops in the upland part of the district almost entirely failed, thereby contributing to the rise in prices. The prices however in the year are a little below the average of the ten years up to Fasli 1279.

As directed in paragraph 3 of the Board's Proceedings of the 30th May 1872, No. 858, the rates of commutation adopted by the Settlement

	Commutation rate per garce or 6 putties.	Prices of Fasli 1281.
Cholum...	84	135
Cumboo ...	60	109
Raggy ...	66	121
Horse-gram...	96	157
Black-paddy ...	60	117
White-paddy ...	72	127

Department and the prices during the year are given in the margin with the names of the products, from which it will be clear that the commutation rates are still far below the ruling prices.

10. RYOTS' HOLDINGS.—*Statement No. 3.*—This statement shows the ryots' holdings and cultivation. The subjoined abstract of the statement exhibits in one view the holdings at

the beginning of the year, the subsequent changes, and waste remitted and charged :—

Items.	Area.	Assessment.
	ACRES.	RS.
Holdings at the beginning of Fasli 1281 ...	7,23,684	14,66,185
Deduct lands given up ...	55,903	1,11,548
Remaining...	6,67,781	13,54,637
Add land taken up ...	36,500	71,390
Total...	7,04,281	14,26,027
Deduct waste remitted ...	8,835	23,170
Remaining...	6,95,446	14,02,857
<i>Particulars.</i>		
Actually cultivated...	5,57,212	12,62,674
Waste charged...	1,38,234	1,40,183

Particulars of lands given up and taken up are given below :—

Lands given up.

	ACRES.	RS.
1. By the conversion of dry lands into wet and classed as such.	8,625	18,221
2. By the transfer of lands erroneously classed as wet to the head of dry'...	11	28
3. Lands which became useless or appropriated for public works, and those given in exchange for lands taken up for those purposes ...	191	644
4. Lands assessed by the Revenue Settlement Department as zirayoti (Government assessed land) but enfranchised subsequently by the Inam Commissioner as Inams ...	112	267

SETTLEMENT REPORT OF GODAVERY.

5

	ACRES.	Rs.
5. By the transfer of lands from one ryot to another by sale, gift or otherwise	6,381	16,917
6. Zirayati lands sold for arrears of Land Revenue and purchased by the Government or private individuals ...	966	2,328
7. Extent and assessment erroneously included in the accounts of Fasli 1280 and now excluded	153	481
8. By the correction of survey areas	27	22
9. Lands washed away by the river	63	463
10. Lands, the assessment of which was redeemed under the Redemption Rules... ..	3	14
11. By the transfer of Ryotwar lands to Porumboke having been granted for building purposes	13	29
12. By the transfer from Ryotwar to Miscellaneous of the Inam lands which escheated to Government in Zemin-daries	125	203
13. By decrease in rents obtained for lands which reverted to Government and for unsurveyed Government villages rented out... ..		224
14. By the survey of Kogitha village in the Peddapur taluq. ...	19	10
15. Lands actually relinquished to Government	39,214	71,697
	<u>55,903</u>	<u>1,11,548</u>

Lands taken up.

1. By the conversion of dry land into wet and classed as such.	8,625	18,650
2. By the transfer of lands erroneously classed as wet to the head of dry... ..	11	28
3. By incorporation of certain lands with zirayati under the Inam Commissioner's instructions	100	138
4. By the transfer of lands from one ryot to another	6,381	16,917
5. Zirayati lands purchased by private individuals in sales for arrears of Revenue	176	586
6. By the survey of an unsurveyed village	2	189
7. By the correction of survey areas	6	15
8. Extent and assessment erroneously excluded from the accounts of Fasli 1280 and now included	157	479
9. By the addition of a village to Government... ..	8	4
10. By the taking up of single-rented villages under joint rents.	1,022	1,712
11. Increase in the shist of joint-rented villages as well as of lands which reverted to Government and rented out on annual leases	99	1,829
12. By the land hitherto belonging to the Nizam now added to Government in the settlement of the boundary dispute in the Yernagudem taluq	24	94
13. Lands actually taken up	19,889	30,794
Total...	<u>36,500</u>	<u>71,390</u>

Rupees 23,170 were remitted on 8,835 acres of wet land left waste from want of irrigation mostly in the upland taluqs and upland villages in Ramachendrapur and Tanuku taluqs. The remission would have appeared to be greater had it not been for the increased extent of relinquished holdings. The extent of waste charged is 1,38,234* acres, assessed at Rupees 1,40,183,

	ACRES.
* Dry waste ...	1,26,799
Wet waste ...	11,435
	<u>1,38,234</u>

as it was left waste from the usual causes contributing to the benefit of the ryots. The decrease in the extent compared with that of last year is very great, and is chiefly attributable to the exclusion from this head of portions of fields which have now been entered as cultivated,

as contemplated in paragraph 2 of the Board's Circular Memorandum of the 9th April 1872, No. 513. Of the waste so charged more than two-thirds belong to the upland taluqs. The large relinquishments and the decreased taking up of land arose from the want of seasonable rains in the early months of the year. The Salt Deputy-Collector who settled the Amalapur taluq as stated in paragraph 3 has granted the remission of Rupees 114, the assessment of 60 acres of dry land, as it was given over for cultivation late in the season and as it was covered by saline deposits. The land has therefore been struck off the holdings in the Fasli under report.

11. The following statement exhibits cultivation and settlement of the current year as contrasted with that of the previous year, remissions as per Statement No. 4 being deducted and miscellaneous items as per Statement No. 5 added.

Items.	FASLI 1280.				FASLI 1281.				INCREASE.				DECREASE.			
	Extent.	Assessment.			Extent.	Assessment.			Extent.	Assessment.			Extent.	Assessment.		
	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.
Dry... ..	4,60,878	7,42,586	11	9	4,40,936	7,02,113	2	4	...	...	...	...	19,942	40,473	9	5
Wet... ..	2,56,795	7,05,435	2	11	2,54,510	7,00,743	15	10	...	...	...	...	2,285	4,691	3	1
Total...	7,17,673	14,48,021	14	8	6,95,446	14,02,857	2	2	...	...	...	...	22,227	45,164	12	6
<i>Add—</i>																
Second crop Assessment
Additional Assessment	2,194	14	7	...	1,120	10	0	...	...	...	...	...	1,074	4	7
Water Tax	9,90,144	5	11	...	9,41,633	10	7	...	...	...	...	...	48,510	11	4
Road Fund	48,556	10	0	...	84,123	7	6	...	35,566	13	6	...	...	...	...
Village Service Fund	1,06,113	10	4	...	98,417	14	11	...	...	...	...	...	7,695	11	5
Total...	...	11,47,009	8	10	...	11,25,295	11	0	...	...	...	...	...	21,713	13	10
Grand Total...	...	25,95,031	7	6	...	25,28,152	13	2	...	...	...	...	...	66,878	10	4
<i>Deduct Remissions.</i>																
Road Fund	77,271	4	5	...	84,123	7	6	...	6,852	3	1	...	...	...	...
Village Service Fund	1,06,129	1	4	...	98,417	14	11	...	...	...	...	...	7,741	2	5
Other remissions as particularized in Statement No. 4.	...	1,563	7	10	...	50,345	10	9	...	48,782	2	5	...	...	...	...
Total...	...	1,84,963	13	7	...	2,32,887	0	8	...	47,923	3	1	...	...	...	...
Remaining Beriz	24,10,067	9	11	...	22,95,265	12	6	...	...	...	...	...	1,14,801	13	5
Add Miscellaneous Items as per Statement No. 5...	...	10,45,401	10	5	...	9,37,142	14	3	...	...	...	...	...	1,08,259	12	2
	...	34,55,469	4	4	...	32,32,408	10	9	...	...	...	...	...	2,23,061	9	7

12. The whole ryotwari land under occupation is 6,95,446 acres, assessed at Rs. 14,02,857, exclusive of waste remitted and inclusive of waste charged. This shows a decrease of 22,227 acres with an assessment of Rupees 45,164 when compared with the preceding year for reasons already given.

13. The decrease of Rupees 1,074 in the additional assessment and of Rupees 48,510 in water-tax are due to the want of sufficient supply of water in the tanks in the one case and a large extent of land having been given up and less land having been taken up in the other for reasons stated.

14. The decrease of Rupees 7,695 under Village Service Fund is in consequence of the same cause.

15. The increase of Rupees 35,566 in the road-cess is due to the levy of the enhanced rate of nine pies in a rupee instead of six pies as in the preceding year. This accounts also for the increase of road or as it is now called Local Fund under "Remissions." It should be remarked that the increase under remissions appears to be far less than it actually is, as the road-cess included in the land assessment has been shown as one of the deductions in Statement No. 4, under Board's Circular Memorandum of the 6th June 1872, No. 750, paragraph 4.

16. The increase of Rupees 48,782 in the remissions according to Statement No. 4 is from the same reason, and from liberal remissions granted for loss of crop in this exceptional year.

The decrease of Rupees 1,08,259 in miscellaneous items as per Statement No. 5 is accounted for in paragraphs 27, 28, and 29.

17. **PRINCIPAL SOURCES OF IRRIGATION.**—The following statement shows the principal sources of irrigation, the area of Circar ayacut and cultivation under them, with the assessment and water-tax for Fasli 1281 :—

Sources of Irrigation.	AYACUT.		CULTIVATION.						
	Extent.	Assessment.	Extent.	Assessment.	Water-tax.		Total.		
	ACRES.	RS.	ACRES.	RS. A. P.	RS.	A. P.	RS.	A. P.	
Anicut Channels.....	2,61,839	6,36,280	2,25,634	5,62,036 13 2	8,98,421	14 6	14,60,458	11 8	
Other Channels, such as mountain streams.....	9,163	56,623	6,566	47,156 0 0	146	0 0	47,302	0 0	
Tanks.....	65,595	1,89,983	34,594	1,14,747 0 0	936	0 0	1,15,683	0 0	
Wells, Private ones.....	560	2,111	139	502 0 0	.....		502	0 0	
Total ...	3,37,157	8,84,997	2,66,933	7,24,441 13 2	8,99,503	14 6	16,23,945	11 8	

The ayacut under the tanks and spring channels as also under wells is fixed and known, but the area irrigable by the anicut channels is not yet fixed. The land classed as irrigated, and dry lands brought under wet cultivation, appear to have been usually entered as the ayacut, but I do not see how it can be correct.

18. **RUINED TANKS.**—No ruined tanks were made over to ryots during the year under report.

19. **SUGAR-CANE, COTTON, AND INDIGO CULTIVATION.**—*Enclosure B., Statement No. 3.*—This statement shows the cultivation of sugar-cane, cotton, and indigo, as contrasted with that of the past year.

Items.				Fasli 1280.	Fasli 1281.	Increase.	Decrease.
				RS.	RS.	RS.	RS.
Sugar-cane	...	...	...	5,294	6,386	1,092	.....
Cotton	...	...	...	23,572	22,053	.....	1,519
Indigo	...	...	...	1,747	921	.....	826

There is a decrease in the extent of cotton and indigo, and an increase in that of sugar-cane. The decrease or increase is mainly attributable to the market demand for the articles.

SETTLEMENT REPORT OF GODAVERY.

20. LANDS ON PROGRESSIVE COWLE.—*Enclosure C.*—There are no lands held on progressive cowle in the district.

21. EXTENT AND ASSESSMENT OF PORTIONS OF FIELDS LEFT WASTE.—*Enclosure D.*—This is one of the two new enclosures of Statement No. 3 prescribed by the Board* this year, and shows the extent and assessment of portions of fields left waste which are included under "Cultivation." All such waste is charged and never remitted in this district, as the rules for remissions in a settled district like this do not allow remission for portions of survey fields. The extent of partial waste is 12 per cent. or nearly one-eighth of the area entered as cultivated.

22. AREA BROUGHT UNDER IRRIGATION.—*Enclosure E.*—This shows in one view the whole of the area brought under irrigation on which a charge is made for water supplied whether in the shape of a water-rate per acre, or as additional assessment, or as charge for a second crop. Under "dry land cultivated with dry crops but irrigated" have been included the dry lands wherein paddy sown broad-cast and other wet crops were raised, and which have under the water-tax rules been charged for at Rupees 4 an acre.

The additional assessment entered against usual wet lands paying a consolidated assessment is the assessment levied for the irrigation of some "wet" lands, which, though wet according to accounts, pay a dry rate of assessment, as the Bayana River in the Yernagudem taluq on which they depend for irrigation has long since been out of repair. Rupees 30-11-4 is water-tax charged on "usual wet bearing a consolidated assessment" as lands under tanks, etc., have been irrigated under the Anicut channels. The Inam and Zemindari lands irrigated free are shown at the foot of the statement. The Zemindari Mokhasas and Agraharams, the Zemindari and Inams in the Zemindari, have been entered as Zemindari land, and all Government Mokhasas, Agraharams, and Inams as "Inam lands." The extent irrigated free of charge is 77,884 acres, but the entry in column 25 of the statement showing the irrigation under each canal for Fasli 1281 is 81,836 or 3,952 more. The difference is the extent of land on which water-tax has been demanded, and has, therefore, been entered under "Water-tax on Zemindari, Inam, etc., land" in Enclosure A. to Statement No. 5; but as the collection of the amount was held in abeyance pending the decision of the question as to whether the lands on which it was charged are really wet or not, the extent so claimed to be wet has been entered in column 25 of the Irrigation Statement referred to above.

23. PARTICULARS OF REMISSIONS FROM GROSS ASSESSMENT.—*Statement No. 4.*—This statement shows the remissions granted from the assessment. They amount to Rupees 50,345-10-3 or Rupees 48,782-2-5 more than in last year. This large increase is more apparent than real as it includes Rupees 27,599 on account of road-cess included in the land assessment, which has

* Official Memorandum No. 750 of 1872.

been entered this year in Statement No. 4 for the first time under Board's orders.† Of the real increase of Rupees 21,183-2-1, Rupees 17,832-9-0 were granted for almost entire loss of crop the season having failed, and Rupees 2,287-2-5 on account of withered crops. The amount of Rupees 1,056-1-0 under "Tirwa Cummee" is the difference of wet and dry assessment of lands in Rajahmundry and Yernagudem taluqs remitted under exceptional circumstances of the year in case of wet lands, which, owing to want of irrigation, had to be cultivated with dry crops only. This course seems to have been very necessary, and I trust that it will receive the Board's sanction. The increase in the assessment of lands washed away by river is owing to portions of some islands having been destroyed by the Godavery in the Narsapur taluq. The Rupees 794 referred to in the Sub-Collector's report, paragraph 11, as the amount of remission granted by Mr. Sullivan on portions of fields left waste were remitted not for waste, but for loss of crop, as the crops were almost withered.

24. *Enclosure 4. in Statement No. 4.*—This enclosure shows that the remissions granted on irrigated and unirrigated land are Rupees 36,815-5-6 and Rupees 13,530-4-9 respectively. The road-cess included in the assessment of dry lands watered has been entered under “unirrigated” as the assessment of a dry land cannot be taken as the result of irrigation. No other remissions were granted on dry lands.

25. DEMAND, COLLECTION, AND BALANCE OF THE ITEMS OF LAND REVENUE, MISCELLANEOUS.—*Statement No. 5.*—Statement No. 5 exhibits the demand, collection, and balance of Land Revenue, etc., miscellaneous items for Fasli 1281, and the collections made on account of current demand and arrears.

26. The nature of each item and particulars of the mode of settlement are shown in a separate memorandum appended to the above statement.

27. The large decrease in “land cultivated but not included in the Jummahbundy,” is owing to the cultivation of a large tract of unassessed land having been entered under this head in previous years, while it has now been shown under “other items.” This accounts mostly for the increase under “other items.” There is a very large (1,00,220) falling off in the rent of the Godavery islands, owing partly to the damage done to these islands by the encroachment of the river, and mostly to the low assessment for which they were rented out this year on account of fall of price in tobacco.

28. The decrease of Rupees 20,471 in water-tax on Zemindari and Inam lands is owing to some lands for which the charge was made having been disposed of as “usual wet,” and to the demand of Fasli 1280 having included the demand of previous years of a certain village.

29. Rupees 7,973 under “other items” belong to arrears brought to account during the Fasli, as there was some confusion in the accounts of previous years of Tanuku and Narsapur taluqs.

30. Rupees 221 were collected during the year as additional assessment on Inam Punjah.

31. DEMAND, COLLECTION, AND BALANCE ON PERMANENTLY SETTLED ESTATES.—*Statement No. 6.*—This statement shows the permanently settled estate, and each Inam Shrotriem and single-rented village in the district with its demand, collection, and balance, both of arrears and current.

The number of the estates is the same as in last year.

There is a decrease of thirteen villages under single-rented villages, as they were transferred to Ryotwar, wherein an increase will be found.

32. DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF REVENUE.—*Statement No. 7.*—In this statement, the demand, collection, and balance of all sources of revenue, both current and arrear, are shown. The following abstract shows the whole revenue demand in comparison with that of Fasli 1280 :—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Permanently settled estates	7,37,056	7,37,056	...	...
Jodi and quit-rent on Shrotriem and Inam villages	30,378	30,621	243	...
Ryotwar	24,10,067	22,95,266	...	1,14,801
Miscellaneous	10,43,109	9,37,080	...	1,06,029
Sale of waste lands	2,293	63	...	2,230
Total...	42,22,903	40,00,086	243	2,23,060
			Net...	2,22,817

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
<i>Sundry Sources of Revenue.</i>	RS.	RS.	RS.	RS.
Abkari	1,55,966	1,57,816	1,850	...
Income-tax	1,60,381	42,113	...	1,18,268
License-tax ... ..	...	...	...	...
Salt	5,65,210	5,42,294	...	22,916
Sea Customs	1,39,538	74,542	...	64,996
Land Customs	441	393	...	48
Court Fee Stamps	1,31,219	1,45,474	14,255	...
Stamps	68,741	74,960	6,219	...
Total...	12,21,496	10,37,592	22,324	2,06,228
			Net...	1,83,904
Grand Total...	54,44,399	50,37,678	22,567	4,29,288
			Net...	4,06,721

33. There is an increase of Rupees 243 under Jodi and quit-rent, that of past Faslies having been brought to account during the year.

34. The decrease in Ryotwar and Miscellaneous has been accounted for in paragraphs 12, 13 and 16 of this report under Statements Nos. 3 and 5.

35. The decrease in the sale of waste lands is owing to there having been a sale of a building site in the preceding year which fetched a considerable sum.

36. The increase in the Abkari is owing chiefly to more licenses for the sale of European liquors having been granted.

37. The decrease of Rupees 1,18,268 in Income-tax is owing to the reduced rate of tax, and the lowest class of incomes having been exempted from the operation of the Act.

38. The decrease in salt may be attributed to the low state of the anicut channels in May and June 1872, whereby wholesale dealers had not the facility of carrying salt to the usual extent.

39. The striking decrease of Rupees 64,996 in Sea-Customs is owing to a diminished exportation of rice and gingelly oil seed to the French ports and London.

The decrease in Land Customs is very little.

40. The increase in the sale of Court Fees Stamps is the consequence of increased litigation, and the increase in Non-Judicial Stamps is owing to the purchase of valuable stamps for engagements executed by the Abkari Contractors, the lease having been renewed this year. The annexed statement marked B. shows the collections of the Land Revenue inclusive of all other sources, current and arrear, as compared with that of Fasli 1280.

Items.	FASLI 1280.			FASLI 1281.			Increase.	Decrease.
	Arrear.	Current.	Total.	Arrear.	Current.	Total.		
<i>Land Revenue.</i>								
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled	22,731	6,92,916	7,15,647	43,192	7,13,514	7,56,706	41,059	.....
Shrotriem Jodi	353	28,741	29,094	1,510	28,819	30,329	1,235	.....
Ryotwar	32,701	23,39,698	23,72,399	66,310	22,48,259	23,14,569	.....	57,830
Miscellaneous	84,525	8,93,703	9,78,228	1,24,173	8,25,885	9,50,058	.....	28,170
Sale of waste lands ... ..	.....	2,293	2,293	.....	63	63	.....	2,230
Total...	1,40,310	39,57,351	40,97,661	2,35,185	38,16,540	40,51,725	42,294	88,230
							Net	45,936
Abkari	8,612	1,43,489	1,52,101	12,488	1,46,176	1,58,664	6,563	.....
Income-tax	1,544	1,53,982	1,55,526	5,282	41,274	46,556	.....	1,08,970
License-tax ... ..	.....	5,65,210	5,65,210	.....	5,42,294	5,42,294	.....	22,916
Salt ... ..	.....	1,39,538	1,39,538	.....	74,542	74,542	.....	64,996
Sea Customs ... ..	.....	441	441	.....	393	393	.....	48
Land Customs ... ..	.....	1,31,219	1,31,219	.....	1,45,474	1,45,474	14,882	.....
Court Fee Stamps ... ..	.....	68,741	68,741	.....	74,960	74,960	5,592	.....
General Stamps ... ..	.....	.....	.....	.....	.....	.....	.....	.....
Total...	10,156	12,02,620	12,12,776	17,770	10,25,113	10,42,883	27,037	1,96,930
							Net...	1,69,893
Grand Total...	1,50,466	51,59,971	53,10,437	2,52,955	48,41,653	50,94,608	69,331	2,85,160
							Net...	2,15,829

51. Of the balance of Rupees 6,14,405 outstanding at the beginning of Fasli 1281, Rupees 2,52,955 were collected and Rupees 1,93,452 were remitted, so that the balance up to June amounted to Rupees 1,67,998 and Rupees 1,67,484 up to 31st July last. This amount has been classed as recoverable, doubtful, and irrecoverable.

52. The recoverable balances will soon be collected. Steps are being taken to that end. The balance under water-tax on Zemindari and Inam, etc., lands is large chiefly because the demand of previous years on certain lands was made in Fasli 1280, as the question of whether the lands so charged were usually wet or not was decided in that Fasli.

53. The doubtful balance under Ryotwar belongs partly to persons who have not sufficient property but whose property though little has been attached, and partly to the assessment of backyards and Inams assessed as Government land by the Settlement Department, the collection of the latter having been postponed pending the disposal of the lands by the Inam Commissioner. Most of the doubtful balance under Miscellaneous is water-tax (the collection of which was in abeyance) on the Service Inam and Zemindari lands pending enquiry into the settlement of the question whether lands were usual wet or not. The question would have been disposed of long ago and the balance consequently reduced, but the principle on which Mr. Fraser settled some of the lands was questioned by the Board, and pending their final decision no attempt was made to complete the inquiry. The Board have lately passed their decision, and I trust the inquiry will have been completed before the close of the current Fasli.

54. Rupees 20,492-3-0 have been classed as irrecoverable for the following causes under Land Revenue:—

ES. A. P. ES. A. P.

Permanently Settled.

Amount of peshcush due by the Proprietor of Billumilli and Bayanaguden, whose lands are not cultivated owing to the disrepair of the Bayana river calingula for Faslies 1279 and 1280.	1,646	0	0
	—————		1,646 0 0

Jodi on Shrotriem and Inam villages.

Amount of quit-rent over-demanded on Tamarada Agraharam for Fasli 1280	42	8	2
Balance of remission due on ditto for Fasli 1279... ..	5	15	9
Rupees 36-8-5 only having been remitted owing to a mistake in the Taluq accounts in crediting to this item the road-cess collected on a minor Inam of the same village, Rupees 5-15-9 are to be remitted from the balance of Fasli 1280.			
	—————		48 7 11

Ryotwar and Miscellaneous.

Due by deceased ryots, etc., who have no property	34	1	4
Due by those who absconded leaving no property nor holdings... ..	166	3	10
Due by poor ryots whose property has already been sold for arrears	4,972	4	4
Land assessment, quit-rent, and water-tax on Zirayati, (Government assessed land) and Inam lands taken up for public works.	127	15	1

	RS.	A.	P.	RS.	A.	P.
Amount over-demanded, viz.:						
In ryotwar	409	15	0			
In the assessment and water-tax on the cultivation of Porumboke lands	197	2	2			
In the assessment on lands surreptitiously cultivated... ..	21	4	7			
In water-tax on Zemindari and Inam lands ...	1,236	13	7			
Quit-rent on Personal Inams reduced or assessment on excess in minor Inams unnecessarily charged... ..	963	3	2			
Assessment on lands enfranchised under the Inam Rules	171	10	9			
Taxes on trees on unassessed lands	30	3	7			
Jodi on Service Inams relinquished in Fasli 1278 by a Naikwady of Ravulaparru in the Tanuka Taluq, but erroneously charged for Fasli 1280	1	10	0			
Savings and refunds	0	15	0			
				3,032	13	10
Assessment of Zirayati and quit-rent of Inams washed away by the Godavery	517	8	5			
Assessment and water-cess on Zirayati lands reduced by the correction of Survey area	211	4	1			
Water-tax charged on lands under the head of "Wet," corrected into "Dry"	300	6	6			
Quit-rent of Inams incorporated with Government lands	29	6	0			
Assessment of Government lands given in lieu of Inams which were taken up for public works	39	12	3			
Assessment of lands taken up for Police Constables huts... ..	3	0	0			
Do. of do. added to village site	15	15	9			
One-fourth water-tax to be remitted for picotta irrigation, the full rate having been demanded	19	9	9			
Loss of crop at Bommidi in the Tanuku Taluq in Fasli 1280 in wet land	35	5	2			
Quit-rent on Inams not existing	6	4	0			
Water-tax on Inams classed under the Water-tax Rules as "Irrigated" to be remitted according to the Remission Rules ...	396	14	1			
Water-tax demanded on Inam and Zemindari lands since settled as "usual wet"	6,601	2	1			
Difference between the Village and Taluq Accounts	2,287	12	7			
				18,797	11	1
				20,492	3	0

55. The Board are aware that the Bayana Calingula in the Yernagudem Taluq, proved to be a failure after having been repaired at a heavy cost, and that till a dam is thrown across the river at some distance from the calingula as proposed by the Superintending Engineer, the usual extent of wet land belonging to Government and the proprietor of Billumilli of Bayanagudem, whose lands also depend upon the work for their irrigation, cannot be cultivated. The arrear of peishcush due by the proprietor for Fasli 1279 classed last year as "doubtful" was Rupees 949, but the Sub-Collector found on inquiry that only 823 Rupees should be remitted with reference to the extent cultivated. I have, therefore, recommended the same amount of remission for Faslies.

1279 and 1280. Rs. 2,287-12-7 have been entered in the foregoing statement as the difference between the Village and Taluq accounts. Remittances under certain heads of revenue made by the villagers were erroneously credited in the Taluq accounts of Narsapur to wrong heads, so that the balance outstanding according to the Taluq accounts (Rupees 2,287-12-7) has to be written off, and the balance according to the Village accounts has to be added to the demand, which has been done.

56. Under the foregoing circumstances, I request sanction for writing off the accounts the				land revenue arrears amounting to Rupees
Due by paupers				20,492-3-0, as also Rupees 182-6-10 on account
Due by deceased persons who have no pro-				of arrears of Fasli 1278 when the Abkari was
erty				under the immediate management of the Gov-
Due by persons who absconded, leaving no				ernment Officers for reasons stated in the
property				margin.
Total ...				
	RS.	A.	P.	
	126	8	4	
	42	8	0	
	13	6	6	
	182	6	10	

* Vide this Office letter No. 123, dated the 4th May 1872.

57. Rupees 1,753-8-6 of the Income-tax demand, arrear and current, have been classed as irrecoverable as already reported.*

58. COERCIVE MEASURES.—Enclosure A. in Statement No. 8 shows the extent to which coercive process was employed in the collection of revenue in Fasli 1281. Processes were issued in 719 villages against 9,612 defaulters for the recovery of Rupees 2,33,127. Property was attached to the estimated value of Rupees 1,90,794, but property actually sold was only of the estimated value of Rupees 40,998, which realized Rupees 39,396, of which Rupees 9,931 were the sale proceeds of land and Rupees 29,465 of personal property. It will be observed that the number of coercive processes is gradually increasing, owing to the failure of season and the like.

59. COLLECTION AND CHARGES UNDER DIFFERENT HEADS OF REVENUE.—Statement No. 9.—This statement shows the particulars of gross collections and charges under different heads of revenue. The annexed abstract shows the receipts and charges of the year in comparison with those of the preceding year together with the percentage :—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Receipts... ..	53,10,437	50,94,608	.. ..	2,15,829
<i>Charges.</i>				
Management	1,65,586	1,62,397	.....	3,189
Extra	68,096	64,296	... ..	3,800
Total... ..	2,33,682	2,26,693	.....	6,989
Percentage of Charges to Receipts	4.40	4.44	0.04	.....

60. The remarks in paragraphs 41 to 45 for the decrease in collections under Statement No. 7 are applicable to the decrease of Rupees 2,15,829 in the receipts entered in this statement.

61. The decrease of Rupees 3,189 in the charges for management, is due to changes among the Covenanted Officers, and to alterations in the establishments.

62. *Extra charges.*—Under this head there is a net decrease of Rupees 3,800 resulting from a gross increase of Rupees 13,941 and a gross decrease of Rupees 17,741 as shown below.

SETTLEMENT REPORT OF GODAVERY.

<i>Gross Increase.</i>		RS.
Tent and house-rent allowances of the Collector and his subordinates.		628
Medical Charges		133
Land Revenue Contingencies...		341
Miscellaneous		2,901
Abkari Contingencies		35
Travelling allowances and batta to Officers and establishment of the		
Salt Department...		37
Salt Contingencies		7,510
Stamp Refunds		733
Commission		1,586
Contingencies		37
Total...		<u>13,941</u>

<i>Gross Decrease.</i>		
Refunds of Revenue		7,704
Abkari Refunds		40
License-tax Refunds		44
Income-tax Refunds		1,896
Sea Custom Refunds		68
Do. Contingencies		58
Land Custom Contingencies		32
Purchase of Salt and Manufacturer's share...		7,899
Total...		<u>17,741</u>
Net decrease ..		3,800

63. The increase in tent and house-rent allowances is due to the payment of extra tentage allowance to the Sub-Collector while at head-quarters from want of accommodation for his office.

64. The Collector's Dresser's salary was raised from 40 to 60 Rupees, and was so drawn during a portion of the year, thereby causing an increase.

65. The increase in Miscellaneous is attributable chiefly to the extensive use of service labels on official covers under the recent Postal Rules.

66. The large increase in the Salt Contingencies arose chiefly from the execution of some salt works, such as bridges over the salt creeks, deepening canals, salt platforms, and the like.

67. The increase in Stamp Commission is due to the large sales of stamps consequent on increased litigation.

The other items under increase call for no remarks.

68. The large decrease of Rupees 7,704 in "Land Revenue Refunds" is due to the payment during the preceding year of a large sum of money to the Zemindar of Kottam on account of Moturpha compensation under Government Order, dated the 26th February 1869, No. 512.

69. There is a falling off in the Income-tax Refunds, as the number of appeals was small consequent on the low rate of tax.

70. The value of salt paid for in Fasli 1280 was more than that paid in the year under report. Hence the large decrease in the "purchase of salt, etc."

71. SALT TRANSACTIONS.—*Statements Nos. 10 and 11.*—These statements exhibit the transactions regarding salt. The annexed abstract shows the receipts and sales of salt during the Fasli as compared with those of the previous year.

Items.	In Fasli 1280.	In Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Remaining in Store at the beginning of the Fasli... ..	1,97,502	1,96,466	...	1,036
Received during the Fasli... ..	2,99,738	2,05,600	...	94,138
Total...	4,97,240	4,02,066	...	95,174
<i>Sales.</i>				
Home consumption... ..	2,73,889	2,57,663	...	16,226
Inland consumption... ..	9,110	13,451	4,341	...
Exportation... ..	...	...	...	...
Sold to French Government ..	720	720	...	...
Total ..	2,83,719	2,71,834	4,341	16,226
Remaining... ..	2,13,521	1,30,232	...	83,289
Deduct wastage written off.....	17,055	17,479	424	...
Remaining on hand... ..	1,96,466	1,12,753	424	83,289

There is a decrease of 94,138 Indian Maunds in the quantity of salt manufactured and received into store, and it may be attributed to the reduced "Dittam" (contract with the manufac-

	RS.
* Fasli 1279... ..	2,86,921
" 1280... ..	2,83,719
" 1281... ..	2,71,834
Total...	8,42,474
Average for one year	2,80,825
Add for six months	1,40,412
Total...	4,21,237

1,12,753 Indian Maunds, from which should be deducted 13,211 Indian Maunds, which will hereafter be recommended to be written off on account of wastage. The remainder* added to the quantity received into store in July,† and that hereafter to be received‡ comes to 4,89,795 Maunds in all, i.e., 68,558 Maunds more than

* 99,544
† 1,96,650
‡ 1,93,603
4,89,795

the prescribed quantity, or almost twenty-one months' consumption.

72. The decrease in the "Home consumption" is owing to the ancient canals not having been available for navigation during the months of May and June 1872, so that the dealers in the article had not the facility of carrying salt to the interior of the district.

73. The increase in the Inland consumption is attributable to the ordinary fluctuations of trade.

74. The wastage of salt specified in column 6 of Statement No. 11, is 13,211 Indian Maunds, giving a decrease of 4,268 than that in last year and a percentage of 4.72. The ratio of the

Fasli 1280... ..	6.51
" 1279... ..	6.42
" 1278... ..	7.94
" 1277... ..	7.36
	21.72
Average of the three preceding years...	7.24

last year and the average one of the three preceding years are given in the margin under paragraph 28, Government Order, dated 3rd April 1871, No. 618. The percentage of the year is below the usual 5 per cent.; and I therefore beg to recommend that sanction be obtained for writing off the wastage of 13,211 Indian Maunds. No salt was either imported or exported by sea or by land during the year under report.

SETTLEMENT REPORT OF GODAVERY.

75. TALUQWAR PARTICULARS OF DEMAND AND COLLECTION OF ALL SOURCES OF REVENUE.—*Statement No. 12.*—This statement shows the taluqwar particulars of demand and collection of all sources of revenue.

76. TALUQ AND VILLAGE MANUAL ACCOUNTS.—The Taluq and Village Manual Accounts have been as usual examined and found to be generally correct. The Huzur accounts have also been correctly kept.

77. LANDS ACQUIRED BY PUBLIC SERVANTS.—The annexed statement exhibits the number of public servants who hold lands and the extent thereof :—

Items.	Number of servants.	Extent of land.	
		A.	C.
Up to Fasli 1280, as per Register in the last year's Settlement Report	139	4,719	74
Deduct lands of those deceased, discharged, etc.... ..	7	199	50
Remaining...	132	4,520	24
Add lands of the servants newly entertained and those newly acquired by old servants	11	884	55
Total...	143	5,404	79

78. Tahsildars and Sub-Magistrates have reported that they hold no lands in their respective ranges. The Tahsildar of Amalapur only has some land in his taluq as stated in the previous Jumhahbundy Reports.

79. The Deputy-Collectors have no lands in the district.

80. LAW SUITS.—The following statement exhibits the costs awarded and recovered in Fasli 1281 :—

No.	Number and year of the Suit.	Parties against whom the amount of costs are awarded.	AMOUNT OF COSTS AWARDED.			Amount received.	Balance.
			Balance at the beginning of the Fasli.	Amount charged within the Fasli.	Total.		
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	Original Suit No. 112 of 1868 on the Cocanada District Munsif's file.	Plaintiff, E. de Linares Esq.	11 8 6	...	11 8 6	11 8 6	...
2	Original Suit No. 7 of 1868 on the Civil Court's file.	Plaintiff, D. Lakshminarayana, Manager of the Bickavolu Devasthanam.	10 5 0	...	10 5 0	10 5 0	...
3	Original Suit No. 12 of 1868 on the Principal Sadr Amin Court's file.	Plaintiff, Vadrevu Viziamudu.	56 10 0	...	56 10 0	...	56 10 0
4	Original Suit No. 2 of 1869, Civil Court's file.	Do. Bollapragada Chinna Sattemma.	101 0 0	...	101 0 0	101 0 0	...
5	Original Suit No. 7 of 1869, Civil Court's file.	Do. D. Lakshminarayana.	0 3 0	...	0 3 0	0 3 0	...
6	Original Suit No. 12 of 1869, Civil Court's file.	Do. Akella Dikshatulu of Siddhantam.	1 9 0	...	1 9 0	1 9 0	...
7	Original Suit No. 10 of 1869, Civil Court's file. Appeal Suit High Court No. 101 of 1870.	Do. Ruddraraju Nar-simharazu.	1 12 0	6 5 8	8 1 8	8 1 8	...
8	Original Suit No. 31 of 1869, Principal Sadr Amin Court's file.	Do. Krovvidi Seturamaiya, etc.	3 12 3	...	3 12 3	3 12 3	...
9	Original Suit No. 3 of 1870 on the Civil Court's file. Appeal Suit No. 31 of 1871, High Court's file.	Do. Vadrevu Mallapara.	21 6 6	27 1 2	48 7 8	...	48 7 8

No	Number and year of the Suit.	Parties against whom the amount of costs are awarded.	AMOUNT OF COSTS AWARDED.			Amount received.	Balance.
			Balance at the beginning of the Fasli.	Amount charged within the Fasli.	Total.		
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
10	Original Suit No. 4 of 1870, Civil Court's file.	Plaintiff Vadrevu Somarazu's (since deceased) wife Seshamma.	22 6 2	...	22 6 2	...	22 6 2
11	Original Suit No. 5 of do.	Do. Vadrevu Ramaswami.	11 15 3	...	11 15 3	...	11 15 3
12	Original Suit No. 12 of do.	Do. Mukkamala Narsimulu.	1 9 0	0 8 0	2 1 0	2 1 0	...
13	Original Suit No. 15 of do.	Mr. Gandolphe ...	1 12 4	...	1 12 4	1 12 4	...
14	Original Suit No. 49 of 1870 on the Principal Sadr Amin Court's file.	Plaintiff Badireddi Appana, Proprietor of Dandangi Estate.	...	211 0 0	211 0 0	...	211 0 0
15	Original Suit No. 14 of 1869, Civil Court's file.	Do. Tsalla Sitamma ...	...	1 8 0	1 8 0	...	1 8 0
16	Original Suit No. 3 of 1871 on the Principal Sadr Amin Court's file.	Do. Vadrevu Vizayaramudu.	...	210 8 9	210 8 9	...	210 8 9
17	Original Suit No. 71 of 1870 on the Principal Sadr Amin Court's file.	Defendant, the Maharajah of Vizianagram.	...	261 11 0	261 11 0	...	261 11 0
18	Original Suit No. 267 of 1871 on the file of the Ellore District Munsif.	Defendants, Bhogaraju Chinna Kamaiya and others.	...	2 9 7	2 9 7	...	2 9 7
19	Original Suit No. 4 of 1871, Civil Court's file.	Plaintiff, Mantena Nar-simharazu.	...	12 14 0	12 14 0	12 14 0	...
20	Original Suit No. 1 of 1872 on the Civil Court's file.	Defendant, Aduri Buchirazu.	...	1 8 0	1 8 0	...	1 8 0
21	Original Suit No. 3 of 1872 on the Civil Court's file.	Plaintiff, Kaparapu Mangi.	...	9 10 0	9 10 0	...	9 10 0
22	Appeal Suit No. 501 of 1869 on the file of the High Court.	Plaintiff, Mulukutla Venkatachalam.	...	24 6 8	24 6 8	24 6 8	...
			245 13 0	769 10 10	1,015 7 10	177 9 5	837 14 5

81. The amount of costs due at the beginning of the Fasli was Rupees 245-13-0 and the amount incurred during the year was Rupees 769-10-10 making a total of Rupees 1,015-7-10. Rs. 177-9-5 were collected during the Fasli, and subsequent collections amounted to Rupees 211, leaving a balance of Rupees 626. Of this, Rupees 349-15-10 are due by judgment-debtors, who at present possess no property; Rupees 261-11-0 are due by the Zemindar of Vizianagram for which an execution has been taken out; the remaining Rupees 15-3-7 are in course of recovery.

82. SUB-DIVISION OF JOINT LIABILITY OF SHARE-HOLDERS IN ENFRANCHISED WHOLE INAM VILLAGES.—No applications have been received for the sub-division of enfranchised whole Inam villages under the notification contained in Board's Circular No. 15 of 1868.

83. RESUMPTION OF A PAGODA INAM.—As required by Board's Standing Circular No. 164, Dalyell's Digest, I beg to state that the Pagoda of Ramalingeswaraswamiwar of Raghavapuram in the Ellore Taluq, has been abandoned for upwards of twelve years, and that the Inam attached to it has, in consequence, been incorporated with Government lands in September last. The title-deed No. 370 of the old Tiruvur Taluq (now Ellore) has been duly cancelled.

84. IRRIGATION REGISTERS.—I beg to forward herewith the register, giving the irrigated area under each canal for Fasli 1281, as directed in paragraph 4 of the Board's Proceedings of the 24th June 1872, No. 1,082, and 7th June 1871, No. 2,293.

85. SUB-COLLECTOR'S REPORT.—Copy of the Sub-Collector's Report is herewith forwarded.

86. CONDUCT OF SUBORDINATE OFFICERS.—The Subordinate Officers have done their duty well.

87. **QUINQUENNIAL RETURNS.**—I beg to forward herewith the six Quinquennial Returns A. to F. prepared for Fasli 1281.

88. **Statement A.**—This statement shows the number of villages and hamlets held under each tenure. The area entered in column 2 is the extent of the whole district, excluding Zemin-daries not forming portions of Government taluqs, the extent of which is shown in Enclosure I. of this statement. The area in column 3 is the entire ayacut of Government villages and Govern-ment lands in the Zemindari Divisions of Coringa and Pittapur. This is according to the present return 17,36,891 or 20,409 below that given in the return of Fasli 1276, owing to certain Goda-very islands and unassessed lands having been since surveyed, and their extent so ascertained having been entered. Annexed is an abstract of Statement A :—

Items.	AS PER RETURN OF FASLI 1276.		AS PER RETURN OF FASLI 1281.		INCREASE.		DECREASE.	
	Villages.	Hamlets.	Villages.	Hamlets.	Vil- lages.	Ham- lets.	Vil- lages.	Ham- lets.
Ryotwar	859	546	955	606	96	60	...	...
Rented	115	41	21	5	...	...	94	36
Villages paying no Land Revenue	3	...	3	...	...	...	...	...
Total, Government...	977	587	979	611	2	24	...	...
Shrotriem and Inam Vil- lages	136	91	135	25	...	...	1	66
Zemindaries and Muttas .	1,087	511	1,088	606	1	95	...	...
Grand Total...	* 2,200	1,189	* 2,202	1,242	3	119	1	66
Net...	...	...	...	...	2	53	...	...

* N.B.—Include uninhabited villages and hamlets.

89. The Agraharam of Ambikapuram was fully assessed as an escheat by the Inam Com-missioner in Fasli 1280, and the village of Vosur has been brought to account this year for reasons stated in paragraph 4 of this report. Hence the increase of two villages under "Govern-ment." Nandikeswarapuram in the Ellore Taluq is a separate Zemindari Agraharam settled as such by the Inam Commissioner. It was originally an uninhabited village, and therefore probably found no place in the accounts; but as it was found at the last census to contain a few houses, it has been brought to account. Hence the increase of one village under "Zemindari."

90. An enfranchised Inam hamlet called Venkatarajapuram, which was hitherto a part of the Government village of Pippara in the Tanuku Taluq, was registered as a separate Agraharam as stated in paragraph 6 of the Settlement Report of Fasli 1277 (A.D. 1867-68). Ambikapuram Agraharam was fully assessed and added to Government villages, and Nagavaram was transferred to the proprietor of Gutala as stated in paragraph 4 of this report. The proprietor having already had a portion of the village, no increase appears under Zemindari villages on that account. The result is that there was a decrease of two villages and an increase of one, thereby giving a net decrease of one village under Shrotriem and Inam villages. The sixty-six hamlets under this head which were attached to the Government share of Nagavaram have been transferred to Zemindaries and Muttas. The remaining twenty-nine hamlets under Zemindaries and twenty-four hamlets under Government have been newly formed in the jungles of the Yernagudem Taluq.

91. **Statement B.**—This statement shows the particulars of the extent and assessment of the ayacut (area) and the proportion cultivated and left waste in regard to Government lands, as well as percentage of waste to the total Government ayacut.

92. The following is an abstract showing the Circar ayacut in occupation and left waste and their assessment as well as the Inam ayacut for Fasli 1281 as compared with those of Fasli 1276:—

Items.	FASLI 1276.		FASLI 1281.		INCREASE.		DECREASE.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.		RS.
Government land in occupation...	6,58,491	15,08,706	7,71,930	15,21,056	1,13,439	12,350	...	...
Do. left waste.	2,28,001	2,53,199	3,18,791	2,67,871	90,790	14,672	...	...
Total...	8,86,492	17,61,905	10,90,721	17,88,927	2,04,229	27,022	...	...
Inam ...	3,55,170	9,14,489	3,58,001	9,22,243	2,831	7,754	...	...
Grand Total.	12,41,662	26,76,394	14,48,722	27,11,170	2,07,060	34,776	...	...

The increase in land in occupation and waste is owing partly to a large tract of unassessed land which was entered as Porumboke in former accounts having been brought to account under both those heads. Again, the increase in the former is partly due to the increased facilities afforded by the anicut irrigation, and that in the latter is partly owing to the extent of Godavery islands not rented out in Fasli 1276 not having been entered under "Waste" in the account of that Fasli.

The increase in Inams is owing to the enfranchisement of backyards situated within the village site as Inams.

93. *Statement C.*—This statement exhibits in detail the various sources of irrigation for Fasli 1281, both public and private, in each taluq. An abstract is appended to show the works as compared with Fasli 1276.

Sources of Irrigation.	Fasli 1276.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Government tanks, both in and out of repair ...	1,710	1,635	...	75
River channels do. ...	1,973	2,363	390	...
Spring do. do. ...	64	26	...	38
Anicut do. do. ...	1	1	...	...
Wells do. do. ...	32	33	1	...
Private tanks do. ...	522	529	7	...
Do. river channels ...	22	22	...	...
Do. spring do. ...	...	...	...	...
Do. wells ...	512	477	...	35
Total...	4,836	5,086	398	148

Fifty tanks used for drinking purposes in the Tanuku Taluq entered in the return of Fasli 1276 have now been excluded. Some tanks have been assessed as Government land (zirayati) and two tanks entered before as two have now been entered as one, as their ayacuts (area) have been clubbed together. Hence the decrease in tanks.

Some irrigation channels have been excavated since Fasli 1276 to extend irrigation. Hence the increase in river channels. The channels in the Upland taluqs were entered as spring-channels in the return of Fasli 1276, but have now been transferred to river-channels, as they have been ascertained to be the latter. This accounts for the decrease under spring-channels.

The seven private tanks under increase were omitted in the previous return.

The decrease in private wells is owing to their having been given up.

94. *Statement D.*—Under instructions given in Board's Circular Memorandum of the 22nd January 1872, No. 120, this form has been left blank, as no correct information is available with the village officers and the results of the census have not, as yet, been published.

95. *Statement E.*—This statement shows the particulars of farmers and agricultural stock, and the results of comparison between it and the similar return for Fasli 1276 are exhibited below:—

Items.	As per Fasli 1276.	As per Fasli 1281.	Increase.	Decrease.
Ryots.				
Mirassidars	54,216	53,425	3,064	791
Payakaries or under-tenants...	8,222	16,286		
Total...	62,438	69,711	7,293	
Puttas				
Single... ..	41,318	47,667	6,349	
Joint	12,073	10,808		1,265
Total...	53,391	58,475	5,084	
Ploughs	78,544	82,599	4,055	
Tilling cattle	1,65,905	1,75,181	9,276	
Cows	66,171	74,078	7,907	
She Buffaloes	41,614	45,618	4,004	
Sheep	38,279	44,331	6,052	

The term Payakaries as used in this district means a non-resident ryot. It does not mean an under-tenant. The information received from the taluqs does not show the particulars of Payakaries and under-tenants. Probably both have been included in column 3, and the large increase has therefore arisen. The same may be said of the decrease in Mirassidars, as the entry of Fasli 1276 was the number of registered ryots, and not only Mirassidars or resident ryots. Information will soon be sent on this point.

The increase in single puttas is owing to several ryots who had joint holdings previous to the new settlement which was introduced in Fasli 1276 having taken separate puttas for their shares which have been formally sub-divided. The totals of columns 5 and 6 of Statement E. agree with columns 2 and 4 of Statement F. There is an increase in the agricultural stock owing to the extended cultivation and the enriched condition of the ryots.

The mortality among the cattle was also great in consequence of the usual epidemics.

96. *Statement F.*—This is the rent roll or classified list of ryots according to the assessment paid by them:—

Items.	FASLI 1276.		FASLI 1281.		INCREASE.		DECREASE.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
		RS.		RS.		RS.		RS.
Under 10 Rupees	17,371	89,739	17,651	89,580	280	...	...	159
From 10 to 30... ..	19,044	3,67,691	19,242	3,62,292	198	...	...	5,399
Do. 30 to 50... ..	7,375	2,94,764	8,502	3,34,326	1,127	39,562	...	...
Do. 50 to 100... ..	6,417	4,54,422	7,780	5,38,567	1,363	84,145	...	...
Do. 100 to 250... ..	3,423	5,08,304	4,449	6,59,056	1,026	1,50,752	...	...
Do. 250 to 500... ..	619	2,06,069	677	2,25,627	58	19,558	...	...
Do. 500 to 1,000... ..	137	96,946	142	91,302	5	...	...	5,644
Upwards of 1,000... ..	37	52,122	32	44,861	...	...	5	7,261
Total...	54,423	20,70,057	58,475	23,45,611	4,057	2,94,017	5	18,463
Net...	...	...	...	...	4,052	2,75,554	...	...
Single Puttas	42,152	16,84,123	47,667	19,29,233	5,515	2,45,110	...	...
Joint Puttas	12,271	3,85,934	10,808	4,16,378	...	30,444	1,463	...
Net...	...	...	...	...	4,052	75,554	...	...

There is an increase in each class of the ryots except those paying upwards of 1,000 Rupees, owing to the improvement in the resources of the ryots. The decrease in the number of ryots paying upwards of 1,000 Rupees may be attributed simply to a formal division of property by co-parceners under the Hindu Law.

COCANADA,
7th September 1872.

(Signed) W. S. FOSTER,
Acting Collector.

SUB-COLLECTORATE.

I HAVE the honour to submit my Report on the Settlement of the Sub-division for Fasl 1281. Under orders of Government, dated 16th February last, No. 295, sanctioning the re-arrangement of the divisional charges of the district, the sub-division consists of three taluqs, viz., Rajahmundry, Ramachendrapur, and Amalapur. The whole of the Rajahmundry taluq and two Government villages and the Zemindari and Proprietary villages of the Amalapur taluq were settled by me, while the Ramachendrapur taluq was settled by Mr. Sullivan, and the greater part of the Amalapur taluq by the Deputy-Collector in charge of the Salt Department. Previous to the receipt of the order in question, I settled the Yernagudem taluq, which belonged previously to the sub-division, and the Nursapur taluq, one of the taluqs of the Deputy-Collector. As you have directed in your Circular Memorandum, dated 18th June last, No. 183, that divisional officers should send reports for the taluqs in their divisions by whatever officers they may have been settled, this report will be confined to the taluqs of the new sub-division.

2. The following statement shows the stations at which the settlement was made, the number of puttass distributed, and the time occupied in settling each taluq:—

Taluqs.	Stations.	Number of villages settled in each station.	Number of days occupied in each station.	NUMBER OF PUTTAS DISTRIBUTED.			
				Fresh Puttas.	Puttas altered.	Puttas unaltered.	Total.
1	2	3	4	5	6	7	8
Rajahmundry...	Rajanagaram ...	43	6	85	1,218	...	1,303
	Rahitapur ...	39	4	71	1,353	...	1,424
	Rajahmundry ...	12	2	25	628	...	653
	Total...	94	12	181	3,199	...	3,380
Ramachendrapur.	Ramachendrapur.	79	18	243	7,556	...	7,799
	Mandapet ...	52	12	239	5,824	...	6,063
	Total...	131	30	482	13,380	...	13,862
Amalapur ...	Amalapur ...	109	32	230	6,349	...	6,579
	Bendamur lanka..	2	1	...	98	...	98
	Total...	111	33	230	6,447	...	6,677
	Grand Total...	336	75	893	23,026	...	23,919

The settlement of the three taluqs was made within their respective limits, and the total period occupied was seventy-five days. The fresh puttās entered in column 5 were issued on account of lands taken up in the year, and in lieu of old ones lost. In addition to the usual causes, viz., the granting of remissions, the charging of prohibitory assessment on Ashalminha cultivations, etc., which ordinarily render the alteration of a putta necessary, all the puttās had to be altered this year in consequence of the imposition of local cess at 9 pies in place of the road-cess at 6 pies.

3. VARIATIONS IN THE NUMBER AND TENURES OF VILLAGES.—The subjoined statement exhibits the tenures under which the villages have been settled:—

Tenures.		Fasli 1280.	Fasli 1281.	Increase.	Decrease.
1		2	3	4	5
Ryotwar	{ Rajahmundry ...	79	79	...	...
	{ Ramachendrapur..	131	131	...	...
	{ Amlapur	111	111	...	...
	Total...	321	321	...	...
Rents for one year	Rajahmundry ...	2	15	13	...
Rents for more than one year.	{ Rajahmundry ...	13	...	...	13
	Total	336	336	...	...

The number and tenure of ryotwari villages have undergone no change in the present Fasli.

The increase under “rents for one year” is owing to unsurveyed villages held for more than one year up to last Fasli having been rented out for one year in the year under report. Hence also the decrease under “rents for more than one year.”

4. SEASON.—The season was very unfavourable both for wet and dry cultivation in the upland taluq of Rajahmundry and in the upland villages of the Ramachendrapur taluq. In July there was a little rain, but in August and till the latter end of September there was no rain at all, and scarcely any afterwards, consequently the tanks did not receive a full supply of water in time; wet cultivation under them was not carried on to the full extent, and where the lands were cultivated the crops produced in most of the villages were either very poor or entirely failed. In some cases ryots cultivated their wet lands with dry crops owing to the want of water. Remissions on this account, on waste lands and for loss of crop, were necessarily heavy as will be seen hereafter. The early dry crops as gingelly, korra, and chama also failed more or less from want of rain; cotton and cholum yielded a fair out-turn.

The Godavery freshes were as usual, and the irrigation under the anicut channels was as abundant as usual. The general out-turn of the white paddy cultivated under these channels was exceedingly good. The dry crops, however, (as black paddy, gingelly, etc.) suffered from want of rain.

The summer dry crops such as Bengal-gram, horse-gram, red, black and green-gram yielded fairly well.

5. SANITARY CONDITION.—The annexed statement shows the sickness and deaths from various causes in comparison with those of the preceding year:—

Particulars of disease.	Talucs.	FASLI 1280.		FASLI 1281.		COMPARISON.			
		At-tacked.	Died.	At-tacked.	Died.	Increase.		Decrease.	
						At-tacked.	Died.	At-tacked.	Died.
1	2	3	4	5	6	7	8	9	10
Cholera. ...	Rajahmundry ...	942	853	21	21	...	...	921	832
	Ramachendrapur...	2,538	2,088	12	12	...	...	2,526	2,076
	Amlapur ...	1,892	1,433	78	31	...	...	1,814	1,402
	Total ..	5,372	4,374	111	64	...	...	5,261	4,310
Small-pox...	Rajahmundry ...	37	37	805	94	768	57	...	...
	Ramachendrapur...	140	79	818	360	678	281	...	...
	Amlapur ...	679	230	1,530	371	851	141	...	...
	Total...	856	346	3,153	825	2,297	479	...	...
Fever, etc...	Rajahmundry ...	2,023	1,833	1,770	1,514	...	...	253	319
	Ramachendrapur...	3,234	2,649	2,915	2,249	...	...	319	400
	Amlapur ...	3,562	2,192	2,544	1,534	...	...	1,018	658
	Total...	8,819	6,674	7,229	5,297	...	...	1,590	1,377
Grand Total...		15,047	11,394	10,493	6,186	...	...	4,554	5,208

The sanitary condition of the sub-division was on the whole good, the number of deaths from all diseases being 6,186 against 11,394 of the previous year. It may be said that cholera did not make its appearance at all in the year under review, though sixty-four deaths have been registered under that head. It is believed these must have been cases of diarrhoea or bowel-complaints generally, as cholera was not heard of at all throughout the year. Small-pox was more severe than in the previous year as will be seen from the above statement. The mortality amongst cattle from murrain and epidemic disease was a little greater than last year as will be seen from the subjoined memorandum:—

Talucs.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
1	2	3	4	5
1. Rajahmundry ...	378	516	138	...
2. Ramachendrapur ...	1,383	1,570	187	...
3. Amlapur ...	2,708	2,697	...	11
Total...	4,469	4,783	314	...

SETTLEMENT REPORT OF GODAVERY.

6. Prices of all articles have risen generally in the year under report owing chiefly to the increased demand for exportation to the northern districts, and partly to failure of crops in the upland taluqs. The average price of paddy of 1st and 2nd sorts is considerably in advance of the commutation rate, being 20 and 18 Rupees per putty respectively in the current year, while the commutation rate was 12 Rupees. Notwithstanding the many causes which prevent the ryots from ever getting the full amount of the price current, it may fairly be said that the prices obtained by them in the year under report exceeded the commutation rate :—

1	PER MADRAS GARCE.		
	Fasli 1280.	Fasli 1281.	Increase.
	2	3	4
	RS.	RS.	RS.
Paddy 1st sort	98	121	23
Do. 2nd do.	92	109	17
Rice, 1st do.	226	267	41
Do. 2nd do.	206	244	38
Cholum	120	124	4
Cumboo	86	99	13
Raggy	99	126	27
Horse-gram	114	148	34

7. The following statement exhibits the ryots' holdings at the beginning of the year and subsequent changes :—

Items.	Extent. of land.	Assessment.
1	2	3
	ACRES.	RS.
Ryots' holdings at the beginning of Fasli 1280.	2,65,213	6,67,230
Deduct lands given up... ..	14,491	39,472
	2,50,722	6,27,758
Add lands taken up	11,129	26,218
Total ...	2,61,851	6,53,976

Of the extent given up 8,384 acres bearing an assessment of Rupees 22,863 were actually relinquished, and of that taken up 4,419 acres with an assessment of Rupees 9,464 were actually taken up and the remaining extent under both those heads consists of transfers of lands from one person to another, or from one head of accounts to another, etc., as particularized in Enclosure "A" to Statement No. 3.

8. CULTIVATION AND SETTLEMENT—The annexed statement shows the cultivation and settlement of current year in comparison with the preceding year:—

Items.	LAST FASLI.		PRESENT FASLI.		INCREASE.		DECREASE.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	1,67,442	3,61,224	1,62,552	3,46,460	...	...	4,890	14,764
Wet	97,771	3,06,006	99,299	3,07,516	1,528	1,510	...	...
Total ..	2,65,213	6,67,230	2,61,851	6,53,976	...	...	3,362	13,254
Add—								
Second Crop assessment ...	...	...	...	...	...	...	...	...
Additional assessment ...	...	429	...	272	...	...	...	157
Water-tax ... ..	...	3,62,910	...	3,60,193	...	...	...	2,747
Local Fund ... ..	...	19,962	...	34,157	...	14,195	...	...
Village Service Fund ...	...	46,434	...	42,913	...	...	...	3,521
Total ...	...	4,29,765	...	4,37,535	...	7,770	...	...
Grand Total ...	2,65,213	10,96,995	2,61,851	10,91,511	...	...	...	5,484
Remissions.								
Local Fund ... ..	...	19,962	...	34,157	...	14,195	...	...
Village Service Fund. ...	...	46,434	...	42,913	...	...	...	3,521
Do. for joint villages ...	...	16	...	...	...	...	...	16
Waste remitted	1,937	7,864	1,998	8,074	61	210	...	...
Other remissions as per Statement No. 4 ...	...	14,221	...	20,603	...	6,382	...	...
Total ...	1,937	88,497	1,998	1,05,747	61	17,250	...	...
Remaining Beriz	2,63,276	10,08,498	2,59,853	9,85,764	...	...	...	22,734
Add Miscellaneous items as per Statement No. 5..	...	5,24,901	...	4,21,051	...	...	...	1,03,850
Total ...	...	15,33,399	...	14,06,815	...	...	...	1,26,584

It will be seen that there is a net decrease of 3,362 acres, assessed at Rupees 13,254, in the extent of ryotwari holdings as compared with the preceding year. It is attributable partly to the falling off of the prices in the previous year, (Fasli 1280,) and to the scanty rain for some years past in upland villages.

The decrease under additional assessment is owing to a smaller extent of dry land having been irrigated under tanks.

The decrease under "water-tax" is chiefly owing to the decrease in the ryotwari holdings, and partly to the tax having been remitted on certain lands in the year under report.

The increase under Local Fund is owing to the enhancement of the cess to 9 pies.

The decrease under Village Service Fund is owing to the decrease in the holdings and water-tax.

The increase under the heads "waste remitted" and "other remissions" will be explained in paragraphs 10 and 11.

The decrease under miscellaneous items will be accounted for in paragraph 14.

9. **PRINCIPAL SOURCES OF IRRIGATION.**—The following statement shows the principal sources of irrigation, the area of circar ayacut and cultivation under them with the assessment and water-tax for Fasli 1280 :—

Irrigation works.	Talugs.	ZEROYATI AYACUT.		CULTIVATION.		Water-tax.	Total.
		Extent.	Assessment.	Extent.	Assessment.		
1	2	3	4	5	6	7	8
Anicut Channels	Rajahmundry ...	32	75	32	75	91	166
	Ramachendrapur.	64,098	1,92,788	58,967	1,79,647	2,51,543	4,31,190
	Amlapur	28,156	68,290	25,362	66,166	1,01,656	1,67,822
		92,286	2,61,153	84,361	2,45,888	3,53,290	5,99,178
Other natural Streams ..	Rajahmundry ...	1,298	6,050	680	3,415	61	3,476
	Ramachendrapur.	...	...	...	...	...	...
		1,298	6,050	680	3,415	61	3,476
Tanks	Rajahmundry ...	17,738	70,873	11,074	44,938	176	45,114
	Ramachendrapur.	3,330	12,513	1,660	6,077	35	6,112
		21,068	83,386	12,734	51,015	211	51,226
Wells	Amlapur	560	2,111	139	502	..	502
Total	Rajahmundry ...	19,068	76,998	11,786	48,428	328	48,756
	Ramachendrapur.	67,428	2,05,301	60,627	1,85,724	2,51,578	4,37,302
	Amlapur	28,716	70,401	25,501	66,668	1,01,656	1,68,324
		1,15,212	3,52,700	97,914	3,00,820	3,53,562	6,54,382

It will be seen that the cultivation under tanks is far below the ayacut, which is attributable partly to the tanks not having received a proper supply of water, partly to the ayacut being considerably greater than it should be, and partly to insufficient outlay in keeping up these works. No ruined tanks were made over to the ryots during the year under report.

10. The following is the statement showing waste charged and remitted :—

Items.	Acres.	Assessment.
1	2	3
<i>Waste charged.</i>		
Fasli 1280	75,973	90,571
„ 1281	49,177	57,731
<i>Waste remitted.</i>		
Fasli 1280	1,937	7,864
„ 1281	1,998	8,074

Rupees 4,000 were charged on wet lands left waste, on the ground that they were used for pasture ; much of this land should be classed as dry, the wet assessment being too high a charge to make for pasture lands. Of the sum of Rupees 8,074 remitted, Rupees 5,912, being assessment on 1,399 acres of wet land, appertain to the Rajahmundry talug ; it was remitted by me upon due

enquiry : Rupees 2,048, being the assessment on 539 acres of wet land belonging to the Ramachendrapur taluq, were remitted by Mr. Sullivan ; and Rupees 114 being the assessment on 60 acres of dry land belonging to the Amlapur taluq, were remitted by the Salt Deputy-Collector, a great portion of the same being choudu and the remainder having been given to the ryots late in the season.

11. REMISSIONS.—The following statement shows the remissions granted other than those treated of in the above paragraph :—

Description.		Fasli 1280.	Fasli 1281.	Increase.	Decrease.
1		2	3	4	5
Ordinary	1. Washed away by river	RS. 459	RS. 279	RS. ...	RS. 180
	2. Taken up by Public Works Department for canals, roads, etc... ..	452	132	...	320
	3. Jiroyati transferred into Inam ...	8	...	...	8
		919	411	...	508
Occasional	1. Loss of crop	161	6,206	6,045	...
	2. Difference of wet and dry assessment on wet lands cultivated with dry crops in the Rajahmundry taluq ... ..	...	483	483	...
	3. Portions of fields left waste in Ramachendrapur taluq ... ..	...	794	794	...
	4. Assessment on certain fields the survey area of which is found less ... ..	...	4	4	...
		161	7,487	7,326	...
Fixed	Local cess at 2 per cent. included in the assessment	13,141	12,705	...	436
Total...		14,221	20,603	6,382	...

Of the Rupees 6,206 remitted on account of loss of crop, Rupees 3,557 appertain to the Rajahmundry taluq and was remitted by me after careful enquiry. The remainder, Rupees 2,649, belongs to the Ramachendrapur taluq and was remitted by Mr. Sullivan.

Rupees 483 were remitted by me in the Rajahmundry taluq, being the difference of wet and dry assessment on wet lands cultivated with dry crops in ten villages* in which there was a serious failure of crops, and this course was sanctioned by Mr. Sullivan—*vide* his letter, No. 17, dated 12th February 1872—in consideration of the exceptional circumstances of the year.

Rupees 794 were remitted by Mr. Sullivan on portions of wet lands left waste for the same reasons.

12. The increase of sugar-cane cultivation is chiefly in Ramachendrapur taluq. The

Items.	FASLI 1280.		FASLI 1281.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Sugar-cane ...	272	1,179	415	1,459	143	280	.....	.....
Cotton ...	3,003	4,285	2,871	3,183	.....	.....	1,132	1,102
Indigo ...	956	3,235	380	695	.....	.....	576	2,540

decrease of cotton cultivation is principally in the Rajahmundry taluq and resulted from want of sufficient rain at the time of sowing, and perhaps partly to want of demand for exportation. The decrease in indigo cultivation was owing to many of the lankas

of the Amlapur taluq not having been rented in time and cultivated in the year under report.

13. The following is a comparative statement of the entire demand of the sub-division :—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Permanently settled	99,553	99,553	.....	.....
Jodi and Quit-rent on Shrotriem Villages	5,412	5,412	.....	.....
Ryotwar	10,08,498	9,85,764	.....	22,734
Miscellaneous Items	5,24,901	4,21,051	.....	1,03,850
	16,38,364	15,11,780	.....	1,26,584
<i>Particulars.</i>				
Rajahmundry	1,53,504	1,44,437	.....	9,067
Ramachendrapur	8,75,069	8,42,261	.....	32,808
Amlapur	6,09,791	5,25,082	.....	84,709
Abkari	46,964	47,630	666	.....
Income-tax	39,858	8,759	.....	31,099
Stamps	87,232	1,00,052	12,820	.....
	18,12,418	16,68,221	.....	1,44,197

There is neither increase nor decrease in the demand of the first two items. The decrease under ryotwar has been explained in paragraph 8.

The decrease under "miscellaneous items" will be accounted for in the following paragraphs.

14. MISCELLANEOUS ITEMS.—The following statement shows the variations in the miscellaneous items as compared with the preceding year :—

Items.	Fasli 1280.	Fasli 1281.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Jodi and Quit-rent in Government Taluqs and Zemindari and Proprietary Villages	99,456	99,281	.....	175
2. Water-tax on Inams, etc	2,65,874	2,53,839	.....	12,035
3. Rent on islands situated in rivers.	1,28,733	40,497	.....	88,236
4. Assessment on Ashalminha lands.	2,223	1,530	.....	693
5. Assessment on unclassified Jiroyati lands... ..	7,563	7,888	325	.....
6. Tax on trees in Ashalminha lands... ..	9,534	8,194	.....	1,340
7. Rent of unsurveyed villages rented for more than one year	1,502	.....	.....	1,502
8. Sundry items	10,016	9,822	.....	194
Total...	5,24,901	4,21,051	.....	1,03,850

The decrease under the first item is chiefly owing to the quit-rent on certain inams which have been incorporated with Jiroyati having been deducted from the current demand.

The decrease under the second item occurred partly in consequence of Rupees 7,384 charged on certain lands of the village of Sampara in Ramachendrapur taluq irrigated in previous years having been included in the demand of Fasli 1280, and partly to many Inamdars having declined to take water for their lands through fear that they would be classed as permanent wet.

There is a large decrease of Rupees 88,236 under the rent of islands. It is partly owing to many of the islands of the Amlapur taluq having been rented out for very small amounts; this was partly due to the price of tobacco having been low at the time of the sale.

The decrease under "assessment on Ashalminha lands" is due to a smaller area of poramboke lands, such as pathways, etc., having been cultivated this year.

The increase of Rupees 325 under "assessment on unclassified lands" is due to more land having been taken up this year.

The decrease under "tax on trees" is owing to the fruit trees standing on Government lands having been sold for a less sum in the year under report.

The decrease under "rent on unsurveyed villages" is caused by the transfer of villages rented out for more than one year up to the previous Fasli to ryotwar, they having been rented out only for one year.

The decrease under "sundry items" calls for no remark.

15. REMISSION OF WATER-TAX.—The following statement shows the particulars of remission granted under this head:—

Items.	Amlapur Taluq.	Ramachendrapur Taluq.	Total.
	RS.	RS.	RS.
1. On lands irrigated by baling	501	1,320	1,821
2. On permanent wet lands not irrigated	184	50	234
3. On lands which became choudu, etc.	38	...	38
4. On lands, the crops of which withered	108	68	176
5. On lands taken up for roads, etc	78	...	78
6. On lands subsequently ascertained not to have been irrigated	71	...	71
7. On lands charged for 2nd crop and on which Rupees 8 water-rate was collected for 1st crop	49	...	49
Total...	1,029	1,438	2,467

16. The following is a comparative abstract statement of collections in the sub-division:—

Items.	FASLI 1280.			FASLI 1281.			Increase.	Decrease.
	Ar-rears.	Current.	Total.	Ar-rears.	Current.	Total.		
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently Settled.....	2,972	94,796	97,768	4,757	96,501	1,01,258	3,490	...
Shrotriem ...	98	5,334	5,432	77	5,321	5,398	...	34
Ryotwar... ..	19,691	9,80,319	10,00,010	27,783	9,67,770	9,95,553	...	4,457
Miscellaneous.	37,347	4,77,111	5,14,458	57,490	3,94,969	4,52,459	...	61,999
Total Land Revenue*...	60,108	15,57,560	16,17,668	90,107	14,64,561	15,54,668	...	63,000
Abkari... ..	3,027	41,051	44,078	6,226	44,908	51,134	7,056	...
Income-tax ...	265	38,012	38,277	2,348	8,639	10,987	...	27,290
Stamps.....	...	87,232	87,232	...	1,00,052	1,00,052	12,820	...
Total...	63,400	17,23,855	17,87,255	98,681	16,18,160	17,16,841	...	70,414

The increase of Rupees 3,490 in the collection of peshcush is due to the punctual realization of the current demand and to a larger amount of arrears having been collected in the current year.

The decrease of Rupees 34 under "Shrotriem" calls for no remark.

The decrease under Ryotwar and Miscellaneous items is attributable to the causes given in paragraphs 13 and 14.

The increase under "Abkari" resulted from a more punctual realization of the demand in the current than in the previous year.

The decrease under the head of Income-tax was due to the rates at which the tax was imposed having been reduced to one-third of what it was in the previous year, and to incomes under Rupees 750 having been altogether exempted.

17. OLD ARREARS.—The following statement exhibits the old arrears:—

Faslies.	Balance.	Of which classified re- coverable.	Doubtful.	IRRECOVERABLE.				
				By death.	By deser- tion.	By poverty.	By other causes.	Total.
1	2	3	4	5	6	7	8	9
	RS. A. P.	RS. A. P.	RS. A. P.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Fasli 1271 ...	55 3 5	... ..	... ..	...	... ..	... ..	55 3 5	55 3 5
„ 1272...	9 1 3	... ..	9 1 3	...	... ..	... ..	... ..	... ..
„ 1273...	505 8 2	... ..	503 11 9	...	... ..	... ..	1 12 5	1 12 5
„ 1274...	5,971 7 7	90 3 7	5,448 12 11	...	... ..	... ..	432 7 1	432 7 1
„ 1275...	36 7 0	... ..	36 7 0	...	... ..	... ..	... ..	... ..
„ 1276...	76 12 11	5 7 7	71 5 4	...	... ..	... ..	... ..	... ..
„ 1277...	82 14 2	65 10 1	17 4 1	...	... ..	... ..	... ..	... ..
„ 1278...	942 11 0	68 4 2	859 2 9	...	... ..	7 7 7	7 12 6	15 4 1
„ 1279...	1,792 5 10	950 0 4	456 12 2	...	... ..	303 13 9	81 11 7	385 9 4
„ 1280...	8,819 11 6	5,154 14 2	1,398 10 6	...	36 12 9	1,532 10 0	696 12 1	2,266 2 10
Total...	18,292 2 10	6,334 7 11	8,801 3 9	...	36 12 9	1,843 15 4	1,275 11 1	3,156 7 2
<i>Particulars.</i>								
Shrotriem vil- lages ...	7 6 0	... ..	7 6 0	...	... ..	... ..	... ..	... ..
Ryotwar ...	2,533 8 1	871 1 2	850 0 4	...	31 12 9	612 15 4	167 10 6	812 6 7
Miscellaneous.	15,751 4 9	5,463 6 9	7,943 13 5	...	5 0 0	1,231 0 0	1,108 0 7	2,344 0 7

The balance of arrears on account of land revenue outstanding at the commencement of the Fasli was Rupees 1,08,390-3-10, of which Rupees 78,559-13-0 were collected and a remission of Rupees 11,547-4-0 was sanctioned by Government in their order dated 1st May 1872, No. 712.

There remains therefore a balance of Rupees 18,292-2-10 to be accounted for.

The amount classed recoverable is Rupees 6,334-7-11 and measures for its realization are in progress.

The doubtful balance of Rupees 8,801-3-9 chiefly consists of the assessment on certain backyards and inams assessed as Jiroyati by the Settlement Department, and the collection of which has been suspended pending their disposal by the Inam Commissioner, and of water-tax on Service Inams and Zemindari lands claimed as usual wet, the collection of which has been held in abeyance pending the settlement of the former by the Inam Commissioner and of the latter by the Revenue officers.

The irrecoverable balance is Rupees 3,156-7-2 and has been classed as such for reasons explained below.—

RS.	A.	P.	
36	12	9	Due by those who absconded leaving no property or holdings.
1,843	15	4	Due by paupers who have neither movable nor immovable property.
8	0	0	Sist of Jiroyati lands reduced by the correction of survey area.
710	5	7	Amount over-demanded.
14	10	6	Assessment of Jiroyati and quit-rent of Inams washed away by the Godavery.
29	6	0	Quit-rent on Inams incorporated with Jiroyati.
10	14	6	Shist and water-tax on lands taken up by roads and channels.
473	6	11	Water-tax on Inams and Zemindari lands settled as usual wet.
12	13	10	Jiroyati assessment on lands enfranchised by the Inam Commissioner as Inams.
15	15	9	Assessment on Jiroyati land converted into village site.
0	2	0	Portion of the amount recommended for remission in the last year but for which no sanction has been received.

3,156 7 2

I request that you will apply for sanction for writing off the accounts the irrecoverable balance of Rupees 3,156-7-2.

Besides the above, there is an irrecoverable balance of Rupees 519-0-9 under Income-tax for Fasli 1280. It has already been reported upon—*vide* your office memorandum No. 122, dated 26th April last, and my reply of the 20th May, No. 150.

18. As directed in your office letter No. 148, dated 14th May last, I beg to enclose a statement showing the arrears of road-cess outstanding against the three taluqs of the sub-division.

The following is a brief abstract of the same:—

Faslies.	Arrears.	Recoverable.	Doubtful.	Irrecoverable.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1276	6 11 0	... ..	... ..	6 11 0
1277	450 14 5	309 13 5	... ..	141 1 0
1278	58 3 4	42 10 7	1 1 10	14 6 11
1279	264 15 0	199 0 1	2 10 8	63 4 3
1280	247 14 10	156 4 6	26 10 2	65 0 2
Total...	1,028 10 7	707 12 7	30 6 8	290 7 4